

Laid before the Council on

**REPORT OF THE
COMPTROLLER & AUDITOR GENERAL OF
INDIA**

FOR THE YEARS 2009-10 TO 2014-15

**CHAKMA AUTONOMOUS DISTRICT COUNCIL
KAMALANAGAR, MIZORAM**

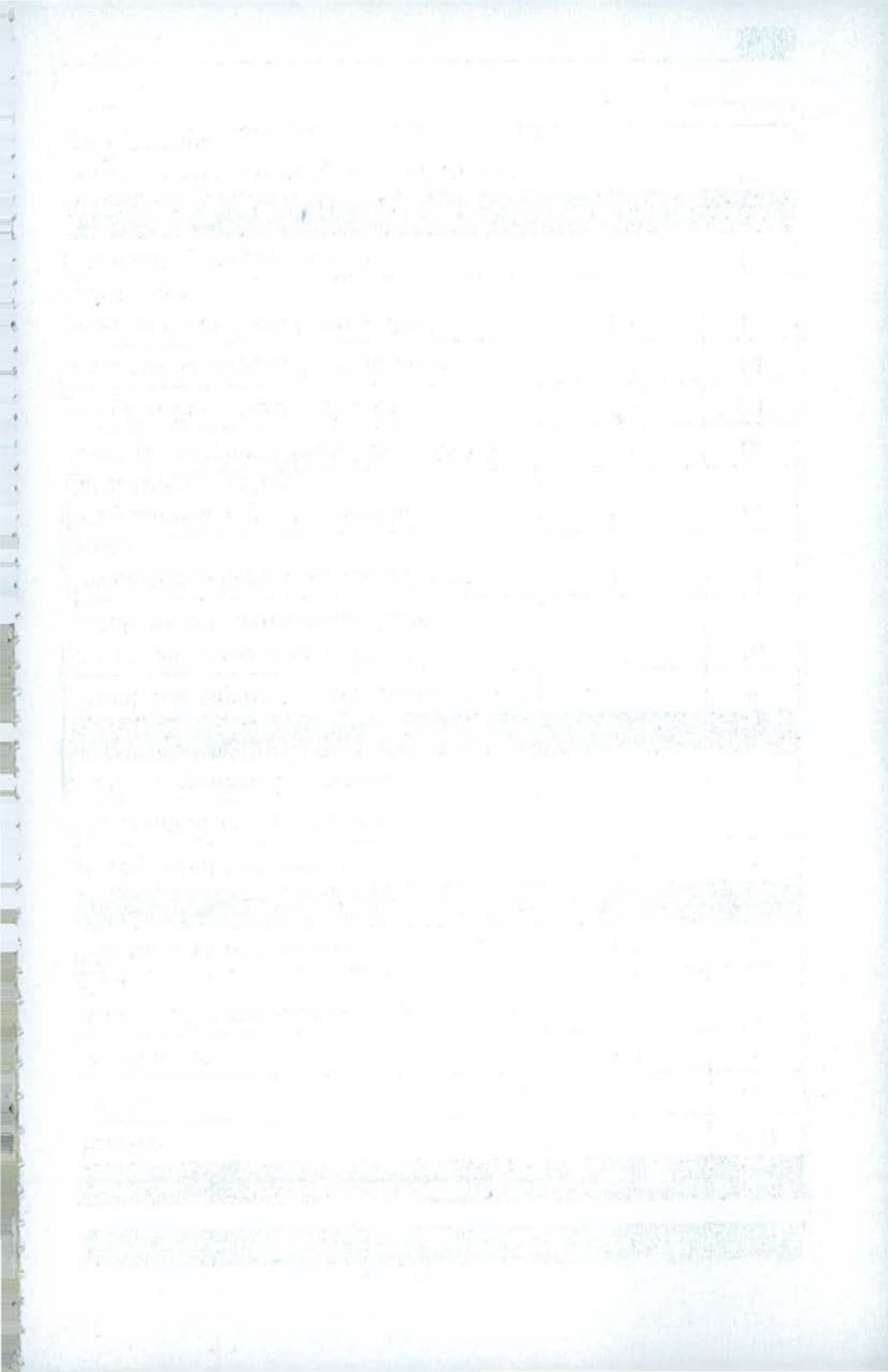


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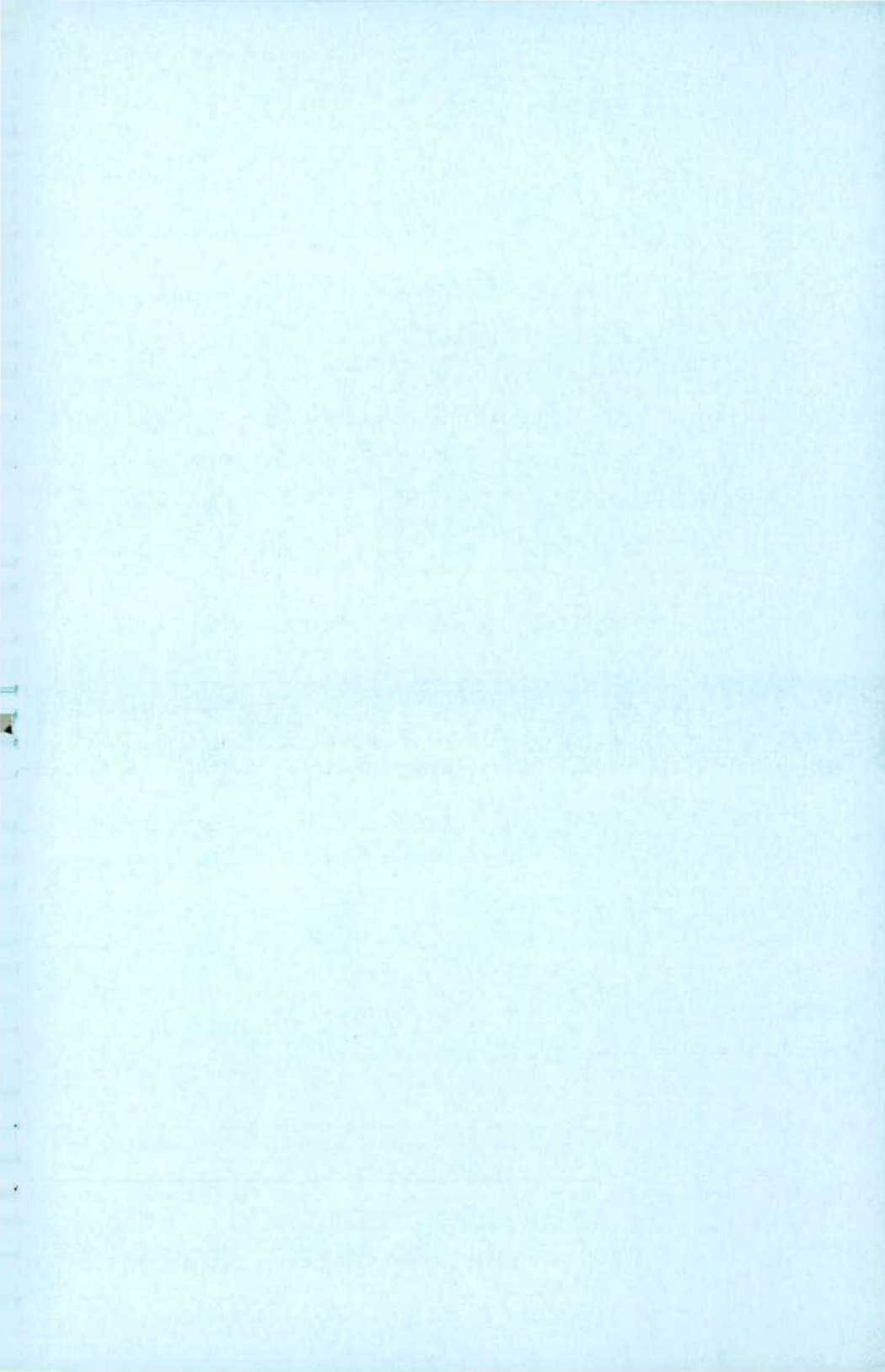
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PREFACE

This Report has been prepared for submission to the Governor of Mizoram under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the points arising from the audit of the financial transactions of the Chakma Autonomous District Council, Kamalanagar, Mizoram.

The cases mentioned in this Report are those which came to notice in the course of test check of the accounts for the years 2009-10 to 2014-15 on the basis of information furnished and records made available by the Chakma Autonomous District Council (auditee entity).

The Report contains three sections, of which, one section deals with the constitution of the Chakma Autonomous District Council, the rules for the management of the District Fund and maintenance of Accounts by the District Council. The remaining two sections include comments on the Council's financial position and the irregularities noticed during audit of the transactions relating to the years 2009-10 to 2014-15.



OVERVIEW

OVERVIEW

The significant audit findings are summarized in the succeeding paragraphs:

- An amount of ₹ 64.65 lakh was kept outside the Council's account for a period ranging between 5 to 275 days which amounts to temporary misappropriation of Council funds.
(Paragraph-2.3)
- Recording of fictitious entries in the Measurement Book resulted in payment of ₹ 2.41 crore to the contractors before actual completion of the works.
(Paragraph-3.1)
- The Council utilised a grant of ₹ 200 lakh on purchase and distribution of potato seeds without proper planning and determination of cost benefit.
(Paragraph-3.3)
- An amount of ₹ 47.67 lakh was diverted for purchase of vehicles without obtaining formal approval from the Government.
(Paragraph-3.6)
- The Council had neither maintained the Fixed Asset Register for the movable and immovable properties of the Council nor had it conducted any physical verification of the assets.
(Paragraph-3.7)

CHAPTER-I

1.1 Introduction

The erstwhile Pawi-Lakher Regional Council set up in 1953 under the provisions of Article 244 (2) read with the Sixth Schedule to the Constitution of India, was divided into three Regional Councils, viz. Pawi, Lakher and Chakma, by a Notification issued by the Government of Mizoram in April 1972. In terms of Paragraph 20 B of the Sixth Schedule, the Lakher Regional Council, the Pawi Regional Council and the Chakma Regional Council were elevated to the status of District Councils with effect from 29 April 1972 under the Mizoram District Council's (Miscellaneous Provisions) order 1972.

The Sixth Schedule (Schedule) to the Constitution of India vests the District Council with powers to enact laws on matters listed in Paragraph 3 (1) of the Schedule mainly in respect of allotment, occupation, use *etc.* of land, management of forests other than reserve forests, use of any canal or watercourse for agriculture, regulation of the practice of "*Jhum*" or other forms of shifting cultivation, establishment of the village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property.

Paragraph 6 (1) of the Schedule empowers the Council to establish, construct or manage primary schools, dispensaries, markets, cattle, ponds, ferries, fisheries, roads, road transport and water ways in the Autonomous District. Paragraph 8 of the Schedule further empowers the Council to assess, levy and collect within the Autonomous District, revenue in respect of land and buildings, taxes on professions, trade, callings and employment, animals, vehicles and boats, tolls on passengers and goods carried in ferries and for maintenance of schools, dispensaries and roads.

The Chakma Autonomous District Council consists of 21 Members including 17 elected Members and four nominated Members and is headed by a Chief Executive Member. The Council is headquartered at Kamalanagar, south-western Mizoram.

1.2 Rules for the management of the District Fund

The Sixth Schedule provides for the constitution of a District Fund for each Autonomous District to which all money received by the Council in accordance with the provisions of the Constitution is to be credited. In terms of Paragraph 7 (2) of the Schedule, rules are to be framed by the Governor for the management of the District Fund and for the procedure to be followed in respect of payment of the money into the said fund, the withdrawal of money therefrom, the custody of money therein and any other matter connected with or ancillary to these matters. Accordingly, the Government of Mizoram prepared the Mizoram Autonomous District Council Fund Rules, 1996 which came into effect on 26 November 1996.

1.3 Maintenance of Accounts

In pursuance of paragraph 7 (3) of the Sixth Schedule to the Constitution of India, the form in which the accounts of the District Council are to be maintained had been prescribed by the Comptroller and Auditor General of India with the approval of the President of India in April 1977.

The Annual Accounts of the Council for the years 2009-15 were prepared in the prescribed format. The results of test check of the Annual Accounts for the years 2009-15 are discussed in the succeeding Chapters.

CHAPTER-II

CHAPTER-II

The Council prepares its Annual Accounts in the following seven statements which detail the receipts and disbursements of the Council for each year (2009-15) with the bifurcation of the expenditure under revenue, capital, plan and non-plan:

Sl. No.	Statement No.	Particulars of statements
i	Statement No. 1	Summary of transactions (Part-I)
ii	Statement No. 2	Capital outlay - progressive capital outlay
iii	Statement No. 3	Debt position 2009-15 and the ways and means position of the Council's fund.
iv	Statement No. 4	Loans and advances by the Council
v	Statement No. 5	Detail accounts of Revenue Accounts by Minor Heads
vi	Statement No. 6	Detail accounts of expenditure by Minor Head - Revenue Expenditure Head
vii	Statement No. 7	Statement of receipt, disbursement and balance under heads relating to District Fund and Deposit Fund

2.1 Receipts and Expenditure

The receipts and expenditure of the Council for the year 2009-15 were as under:

Table 2.1

(₹ in lakh)

PART I: DISTRICT FUND							
Revenue Section							
Receipts							
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
i. Taxes on Income & Expenditure	15.80	19.97	27.01	28.89	28.02	29.79	
ii. Land revenue	6.91	3.19	7.07	8.62	9.25	11.23	
iii. Other receipts	3.95	4.84	55.54	23.42	27.38	24.05	
iv. Grants-in-aid from the State Government:	3,948.66	4,070.48	4,926.55	7,046.01	5,566.24	6,918.71	
Total Revenue Receipts	3,975.32	4,098.48	5,016.17	7,106.94	5,630.89	6,983.78	

Capital Section						
Capital Receipts	Nil	Nil	Nil	Nil	Nil	Nil
Total Capital Receipts	Nil	Nil	Nil	Nil	Nil	Nil
Debt Section						
Loans received from the State Government	Nil	Nil	Nil	Nil	Nil	Nil
Loans received from Other sources	Nil	Nil	Nil	Nil	Nil	Nil
Recovery of Loans and advances	Nil	Nil	Nil	Nil	Nil	Nil
Total Debt Receipts	Nil	Nil	Nil	Nil	Nil	Nil
Total of Part I District Fund	3,975.32	4,098.48	5,016.17	7,106.94	5,630.89	6,983.78
Opening balance	Nil	481.44	283.98	689.96	956.82	922.98
PART II: DEPOSIT FUND						
Deposit Section						
Deposit Receipts	26.13	15.03	17.33	4.23	Nil	Nil
Total of Part II Deposit fund	26.13	15.03	17.33	4.23	Nil	Nil
Opening Balance	7.66	19.76	9.62	24.29	Nil	Nil
TOTAL RECEIPTS (Part I + Part II)	4,001.45	4,113.51	5,033.50	7,111.17	5,630.89	6,983.78
Opening Balance (Part I + Part II)	7.66	501.20	293.60	714.25	956.82	922.98

(₹ in lakh)

PART I: DISTRICT FUND							
Revenue Section							
Disbursements							
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	
i) District Council	101.80	103.72	121.55	184.25	191.40	180.28	
ii) Executive Members	27.72	32.03	43.13	72.48	65.97	111.28	
iii) Administration of justices	36.15	43.58	53.83	54.30	64.71	70.22	
iv) Land & Revenue	111.78	186.01	229.54	301.09	297.60	378.92	
v) District Council Secretariat	309.75	419.72	597.18	565.60	699.46	794.54	
vi) Public Works	729.34	719.69	634.16	1,706.78	1,047.53	1,619.66	
vii) Pension & Other retirement benefits	67.71	158.21	188.50	327.04	277.04	345.00	

PART I: DISTRICT FUND**Revenue Section****Disbursements**

		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
viii)	Education & Human Resources	893.13	1,181.67	1,333.90	1,455.99	1493.20	1,774.52
ix)	District School Education Board	40.13	48.62	42.18	41.37	39.77	52.01
x)	Adult Education	7.02	12.46	8.22	10.52	12.74	19.41
xi)	Agriculture & Horticulture	93.04	261.44	216.30	844.52	258.13	316.55
xii)	Fisheries	104.21	106.23	10.82	51.24	12.33	17.59
xiii)	Public Health Engineering	22.69	32.98	41.11	43.77	44.58	49.13
xiv)	Industry	26.53	40.38	48.68	49.84	52.52	60.39
xv)	Sericulture	17.21	26.04	27.55	36.34	23.59	23.71
xvi)	Animal Husbandry & Veterinary	75.08	76.99	58.66	6.91	7.28	10.53
xvii)	Art & Culture	69.26	93.57	94.85	108.77	110.91	120.58
xviii)	Social Welfare	48.98	57.49	52.17	54.36	56.43	71.24
xix)	Relief and Rehabilitation	3.75	11.30	2.00	7.30	Nil	Nil
xx)	Soil & Water Conservation	22.21	31.31	39.54	42.11	44.47	46.36
xxi)	Local Administration	77.05	156.00	194.00	173.71	178.69	188.72
xxii)	Environment & Forest	93.88	144.83	180.95	224.28	249.28	284.82
xxiii)	Road Transport	217.61	113.70	135.96	166.60	165.29	282.18
xxiv)	Sports & Youth services	12.35	22.45	18.02	22.35	21.82	27.71
xxv)	Co-operation	10.40	17.68	16.74	21.50	26.98	25.96
xxvi)	Information & Public Relation	17.80	29.27	25.33	25.23	21.60	28.73
xxvii)	Rural Development	30.30	43.50	52.06	56.17	42.95	54.29
xxviii)	Waterways	16.28	24.29	23.81	53.07	23.95	27.87
xxix)	Planning & Programme Implementation	210.72	100.78	119.45	132.20	110.58	112.33
xxx)	Urban Development & Poverty Alleviation	Nil	Nil	Nil	0.20	0.12	0.20
xxxi)	Minor Irrigation	Nil	Nil	Nil	0.20	0.12	0.13

PART I: DISTRICT FUND							
Revenue Section							
Disbursements							
		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
xxxii)	Primary Health Care	Nil	Nil	Nil	Nil	16.49	19.10
xxxiii)	Disaster Management	Nil	Nil	Nil	Nil	7.20	2.14
	Total Revenue Expenditure	3,493.88	4,295.94	4,610.19	6,840.09	5,664.73	7,116.10
Capital Section							
	Capital Disbursements	Nil	Nil	Nil	Nil	Nil	Nil
	Total Capital Disbursements	Nil	Nil	Nil	Nil	Nil	Nil

Debt Section							
	Repayment of Loan received from the State Government	Nil	Nil	Nil	Nil	Nil	Nil
	Repayment of Loan received from other sources	Nil	Nil	Nil	Nil	Nil	Nil
	Disbursement of Loans and Advances	Nil	Nil	Nil	Nil	Nil	Nil
	Total Debt Disbursement	Nil	Nil	Nil	Nil	Nil	Nil
	Total of Part I District Fund	3,493.88	4,295.94	4,610.19	6,840.09	5,664.73	7,116.10
	Closing balance	481.44	283.98	689.96	956.82	922.98	790.66

PART II: DEPOSIT FUND							
Deposit Section							
	Deposit Disbursement	14.03	25.18	2.65	Nil	Nil	Nil
	Total of Part II Deposit fund	14.03	25.18	2.65	Nil	Nil	Nil
	Closing Balance	19.76	9.62	24.29	28.52	Nil	Nil
	Total Disbursements (Part I + Part II)	3,507.91	4,321.12	4,612.84	6,840.09	5,664.73	7,116.10
	Closing Balance (Part I + Part II)	501.20	293.60	714.25	985.34	922.98	790.66

2.2 Observation against Deposit Fund

As on 31 March 2013, there was a closing balance of ₹ 28.52 lakh under Part- II Deposit Fund Account. However, in the subsequent accounts for two years 2013-14 and 2014-15, Part-II Deposit Fund Account depicted a 'Nil' balance. The Council did not furnish any information about the utilisation of the balance of ₹ 28.52 lakh in subsequent years, therefore, audit cannot rule out the possibility of mis-appropriation of the balance amount of ₹ 28.52 lakh.

2.3 Delay in remittance of revenue

As per the Rule 18 (b) of the Mizoram Autonomous District Councils Fund Rules, 1996 all monetary transactions shall be entered in the cash book as soon as they occur and attested by the Drawing and Disbursing Officer (DDO). Further, the Rule 20 envisages that all money of account of District Fund shall be remitted in full with the least possible delay into the Treasury.

Scrutiny of the records maintained by the 10 different Departments¹ of the Council revealed that during 2013-14 the 10 departments collected ₹ 64.65 lakh towards local receipts and recorded these in the subsidiary cash books maintained by them. The concerned Departments subsequently handed over during 24/06/2013 to 21/03/2014 the entire revenue collections of ₹ 64.65 lakh to the main cashier under Finance and Accounts Department for remittance into the Treasury. The cashier, however, neither entered the revenue collections (₹ 64.65 lakh) in the cash book nor remitted the same into the Treasury as soon as it was received. The accumulated revenue of ₹ 64.65 lakh was deposited into the Treasury by the cashier only on 27/03/2014. Thus, the cashier had kept an amount of ₹ 64.65 lakh outside the Council's account for a period ranging between 5 and 275 days as per details given in **Appendix-2.1**.

Non accounting of the revenue in the cash book in time and delay in remittance of revenue into the PL Account/Treasury was in violation of Rule *ibid* and indicated a failure on the part of DDO to comply with the basic principles of the financial discipline. Thus, non-depositing the revenue receipt of the Council immediately to the Treasury resulted in temporary misappropriation of Council funds.

¹ 10 departments: (i) Administration of Justice, (ii) Taxation, (iii) Land Revenue & Settlement, (iv) GAD, (v) Education, (vi) LAD, (vii) Forest, (viii) Water Ways, (ix) Agriculture & Horticulture, and (x) Finance & Accounts.

CHAPTER-III

This Chapter of the Report contains significant results of compliance audit of the accounts of the CADC, test checked, for the years 2009-10 to 2014-15, as pointed out in the foregoing paragraphs.

3.1 Recording of fictitious entries in the Measurement Book resulted in payment of ₹ 2.41 crore to contractors even before completion of the works by Chakma Autonomous District Council.

A reference is invited to Para Nos 5.3 and 5.4 of the Report of the Comptroller and Auditor General of India on General, Social, Economic, Revenue and Economic (PSUs) Sectors for the year ended 31 March 2016 where observations regarding fraudulent payments were made. The Council had awarded following two works during February 2013 and May 2014 respectively;

- i) Construction of BUG Bridge over river Samuksury at approved cost of ₹ 1.20 crore,
- ii) Soling, Metalling and Black Topping road from Udalthana to New Secretariat at a cost of ₹ 1.21 crore.

Audit observed that the Council prepared the first and final bills on the basis of entries made in the Measurement Books which indicated that the works were complete and full payments of the first and final bills was made (February 2015).

A joint physical verification of the works was conducted by audit (December 2015) of both the works revealed that both the works were incomplete.

Thus the Council had made full payments of ₹ 2.41 crore in respect of the above works before the actual completion of the works. The

Department accepted (January 2017) the facts and assured that the works would be completed soon.

Thus, the Council had grossly violated Sections 7 and 9 of the Central Public Works Department Manual, 2007 for maintaining the measurement books and provisions and procedures for payment to the contractors. Moreover, payments to the contractor(s) were made notwithstanding the fact that the Council was aware that works had not been completed as per the agreements. In view of the malpractices, appropriate action needs to be done against the defaulters and also steps taken to ensure that such malpractices are not repeated in future.

3.2 Infructuous expenditure in raising of seedlings in a departmental farm

During 2009-10, the State Government released a grant of ₹ 40 lakh for raising of areca nut seedlings in the departmental farm of Agriculture and Horticulture at Dullubanya, Kamlanagar-II.

Scrutiny of the records pertaining to Agriculture and Horticulture Department revealed that the Council purchased 19,40,000 areca-nut seeds at a cost of ₹ 38.80 lakh (@ ₹ 2 per seed) and sowed in the departmental farm at Dullubanya, Kamlanagar-II. It was, however, noticed that out of 19,40,000 seeds sown, only 10,19,432 seedlings could be raised indicating a survival rate of 53 *per cent*. The reasons for the low survival rates were not found on record.

While accepting the facts, the District Agriculture Officer of the Council stated that since the additional plan fund for procurement of seeds was released by the Government at the last part of the financial year, the Department could not make the proper planning for raising the seedling. The reply was, however, silent on corrective action taken to raise the survival rate of seedlings.

3.3 Irregularities in procurement of potato seeds

Under the scheme procurement of potato seed, the State Government released a grant of ₹ 200 lakh to the Council as an Additional Plan Fund during the year 2010-11.

Scrutiny of the records pertaining to the implementing Agriculture and Horticulture Department revealed that the Executive Committee on the recommendations of the beneficiary selection committee selected 2,223 beneficiaries for free distribution of 5,000 quintals of potato seeds, purchased at ₹ 200 lakh from a Tripura based supplier @ ₹40 per kg and distributed the seeds aggregating 224.92 kg. *per* beneficiary in a phased manner during 2010-11 (887 beneficiaries) and 2011-12 (1,346 beneficiaries), located in three different centres of the CADC area without conducting any feasibility study and cost benefit analysis of such high-value purchase. Further, the impact/ outcome of distribution of potato seeds was also not ascertained by the Council.

Thus, in the absence of the proper planning, determination of cost benefit, ascertaining the result/outcome of the distribution, the utilisation of grant of ₹ 200 lakh on the purchase and the distribution of potato seeds could not be ascertained in the Audit.

While accepting the facts, the District Agriculture Officer of the Council stated that as the grant under the additional plan fund was released by the Government at the last part of the financial year and the fund was required to be utilised during the financial year itself, proper planning for implementation of the programme could not be done by the Department.

3.4 Irregularities in procurement of horticulture seedlings

For procurement of different kinds of horticultural seedlings, the State Government released (January 2013) grant of ₹ 60 lakh under

Special Central Assistance (SCA) to the Council for the execution of the Scheme during the year 2012-13.

Scrutiny of the records pertaining to the Agriculture and Horticulture Department of the Council revealed that the Department finalised (June 2012) the tendering process and procurement of the seedlings valuing ₹ 60 lakh (coconut seedlings ₹13.05 lakh, Arecanut seedlings ₹ 20.00 lakh, M. orange seedlings ₹ 12.95 lakh and Mango seedlings ₹ 14.00 lakh) before receiving the Government sanction (January 2013). Accordingly, the Council on the recommendation of the Beneficiary Selection Committee issued (February 2013) different kinds of seedlings to 1,293 selected beneficiaries.

It was, however, observed that the Council did not ascertain whether the selected beneficiaries possessed the land, irrigation facilities *etc.* for successful planting of the seedlings issued under the scheme. Besides, there was no record to show the actual status regarding plantation and the success rate of raising the seedlings by each individual beneficiary.

Thus, the Council had irregularly spent the Government grants of ₹ 60 lakh for procurement and distribution of different kinds of horticultural seedlings without proper justification. Besides, the Council had not monitored the actual plantation status of the seedlings by the beneficiaries.

While accepting the facts the Council stated (February 2014) that the planting of seedlings by the beneficiaries to whom these were supplied and to what extent the seedlings survived and the outcome thereof, could not be verified in time due to shortage of staff in the Department and would be rectified in the future.

3.5 Land development work under RKVY

Under the rice Area Expansion Scheme (Land development of WRC) under RKVY an amount of ₹ 75 lakh was sanctioned by the State

Government and the same amount of ₹ 75 lakh was released by the State Government as 1st instalment during 2014-15.

Scrutiny of the records maintained by the Agriculture Department of the Council revealed that ₹ 75 lakh was disbursed as cash assistance to 188 individual beneficiaries for Land Development of WRC as under:-

No. of beneficiary	Allotted Amount	Amount released
188	₹ 150.40 lakh @ ₹ 80,000 each	₹ 75.00 lakh @ ₹ 40,000 each

Audit observed that the Council did not have any record of the area of land developed by the beneficiaries, actual amount utilised against the amount released and inspection reports of the departmental field assistants. Thus, the actual utilisation of ₹ 75 lakh by the beneficiaries and its impact could not be ascertained in the Audit.

3.6 Irregular Purchase of Vehicles

During 2014-15 under Special Central Assistance untied Fund, the Government of Mizoram, District Council Affairs Department released Grants-in-Aid of ₹ 2.40 crore to the Council, which included ₹ 51.29 lakh for clearance of committed liabilities since 1990 for repair of vehicles, POL, *etc.* which was outstanding due to non-availability of the fund.

Scrutiny of the records maintained by the Road Transport Department of the Council revealed that without clearing the outstanding bills, an amount of ₹ 47.67 lakh was re-appropriated for purchase of five vehicles during 2014-15 without obtaining the approval of the Government, as detailed in the table below:-

Table 3.8.1

(Figures in ₹)

Sl No.	Name of Firm	Price	Accessories	Total
1.	M/s Industrial and Farm Equipment (for Scorpio)	11,41,220	99,845	12,41,065
2.	M/s Stanley Roy Construction, Shillong (for Scorpio)	11,38,000	2,03,760	13,41,760
3.	M/s Highland Chevrolet, Aizawl (for LMV Car)	5,99,365	43,670	643035
4.	M/s Raf Angles, Aizawl (Premier/RIO)	11,41,220	99,845	12,41,065
5.	Mohan Chakma, Kamalanagar-II – for the purchase of Vehicle Registration No. MZ-07/1937 on 01.09.2014.	3,00,000	NIL	3,00,000
Total		43,19,805	4,47,120	47,66,925

Source: Council's records

The latest status of the outstanding vehicle/POL bills of ₹ 51.29 lakh was also not furnished to audit.

Thus, the Council irregularly diverted ₹ 47.67 lakh without clearing the outstanding vehicle repairing bills, POL *etc.*

3.7 Non-maintenance of Asset Register

As provided in Rule 192 (1) of the General Financial Rules (GFR), the fixed assets *viz.* machinery, equipment, furniture, fixture *etc.*, including movable and immovable properties, should be maintained and physical verification of assets be carried out periodically.

Audit noticed that the Council had neither maintained the Fixed Asset Register for the movable and immovable properties of the Council nor had it conducted any physical verification of the assets. As a result, physical existence of assets purchased/ created during the period from 2009-10 to 2014-15 could not be verified in Audit.

3.8 Internal Control and Internal Audit Mechanism

The internal control mechanism is an integral and continuous process of any management which helps the organisation in ensuring prudent financial management, checking financial improprieties and also acts as a protective tool of the management.

In accordance with the Rule 144 of the Mizoram Autonomous District Council Fund Rules, 1996 a system for internal audit within the Council had not been introduced by the Council Authorities.

3.9 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in maintenance of annual accounts noticed during the local audit and not settled on the spot have been communicated to the heads of the offices and to the next higher authorities through audit inspection reports.



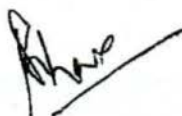
(A. P. Choppy)

Aizawl

The 18 August 2017

Accountant General (Audit), Mizoram

Countersigned



(Shashi Kant Sharma)

New Delhi

The 18 August 2017

Comptroller and Auditor General of India

APPENDIX

APPENDIX

Appendix-2.1

Statement showing delay in remittance of local revenue

(Reference : Paragraph 2.3)

(Figures in ₹)

Sl. No.	Name of the Department	Position as per Subsidiary Cash Books of the Department				Amount and date of entry in the main cash book	Deposit into Treasury by the main cashier		Delay in Deposit (in days)		
		Receipts		Disbursement to main cashier			Challan No. and Date	Amount			
		Date	Amount	Date	Amount						
1	Administration of Justice	24.06.13	2,500	24.06.13	2,500	Not recorded	No. 2A, dt- 27.03.14	64,64,865	275		
		04.09.13	2,500	04.09.13	2,500	Not recorded			203		
2	Taxation	04.10.13	25,46,450	04.10.13	25,46,450	Not recorded					173
		18.11.13	1,00,000	18.11.13	1,00,000	Not recorded					128
		10.12.13	8,500	10.12.13	8,500	Not recorded					106
		06.02.12	19,500	06.02.12	19,500	Not recorded					48
		01.02.14	78,000	10.02.14	78,000	Not recorded					44
		18.02.14	50,000	18.02.14	50,000	Not recorded					36
3	Land Revenue & Settlement	29.08.13	1,62,940	02.09.13	1,62,940	Not recorded					205
		19.03.14	7,62,165	21.03.14	7,62,165	Not recorded					5
4	GAD Guest House, Aizawl	08.05.13	77,920	03.03.14	12,23,660	Not recorded			23		
		03.06.13	1,09,700			Not recorded			23		
		09.07.13	1,11,840			Not recorded			23		
		04.09.13	115,220			Not recorded			23		
		20.09.13	1,09,240			Not recorded			23		
		08.10.13	1,17,880			Not recorded			23		

Sl. No.	Name of the Department	Position as per Subsidiary Cash Books of the Department				Amount and date of entry in the main cash book	Deposit into Treasury by the main cashier		Delay in Deposit (in days)
		Receipts		Disbursement to main cashier			Challan No. and Date	Amount	
		Date	Amount	Date	Amount				
		31.10.13	1,20,280					23	
		06.01.13	62,628					23	
		31.12.13	4,600					23	
		31.01.14	97,510					23	
		31.01.14	93,050					23	
		31.03.14	91,600					23	
		24.05.13	1,230					23	
		27.06.13	2,970					23	
		24.07.13	3,747					23	
		13.09.13	6,380					23	
		01.10.13	1,040	03.03.14	12,23,660		No. 2A, dt- 27.03.14	23	
		15.10.13	3,380					23	
		04.02.14	490					23	
		04.02.14	2,400					23	
		04.02.14	800					23	
		04.03.14	1,770					23	
		04.03.14	370					23	
		09.05.13	5,040					23	
		03.06.13	8,310					23	
		25.07.13	12,640					23	
	Guest House, Lunglei								
	Guest House, Kamlanagar								

Sl. No.	Name of the Department	Position as per Subsidiary Cash Books of the Department				Amount and date of entry in the main cash book	Deposit into Treasury by the main cashier		Delay in Deposit (in days)
		Receipts		Disbursement to main cashier			Challan No. and Date	Amount	
		Date	Amount	Date	Amount				
		12.08.13	7,510					23	
		13.09.13	12,600					23	
		07.10.13	12,440					23	
		05.11.13	9,610					23	
		06.12.13	7,410	03.03.14	12,23,660			23	
		04.01.14	4,640					23	
		03.02.14	4,840					23	
		03.02.14	2,575					23	
5	Education (MS)	14.03.14	1,000	18.03.13	1,000			8	
6	LAD	25.02.14	1,55,000	25.02.14	1,55,000			29	
7	Forest	12.03.14	60,000	13.03.14	60,000			13	
8	Water ways	28.01.14	3,750	11.02.14	3,750			43	
9	Agriculture & Horticulture	20.11.13	12,82,500	06.01.14	12,82,500			79	
10	Finance & Accounts	17.05.13	6,400	01.08.13	6,400			237	
Total			64,64,865		64,64,865		64,64,865		

Source: Council's records



