

**Annual Review on the working of
Public Works, Power & Electricity, Public Health
Engineering and Minor Irrigation Divisions**

2018-19

Government of Mizoram



**Principal Accountant General
Mizoram, Aizawl**

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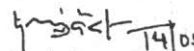
2018-2019

PREFACE

1. The Annual Review on the working of 31 Public Works Divisions, 21 Power & Electricity Divisions, 17 Public Health Engineering Divisions and 04 Minor Irrigation Divisions in Mizoram during the year 2018-19 focuses on the state of maintenance of initial and subsidiary accounts by the divisions and timely rendition of monthly compiled accounts to the Accountant General, Mizoram. The review is compiled on the basis of guidelines issued by the Comptroller and Auditor General of India
2. The objective of this Review is to bring to the notice of the State Government, the performance of the divisions under Public Works, Power & Electricity, Public Health Engineering and Minor Irrigation departments in the maintenance of their accounts and also to offer recommendations for improving their efficiency and ensuring accuracy in maintenance of the divisional accounts.
3. I hope this compilation will act as a guide for establishing an efficient and effective system of maintaining divisional accounts.

Place: Aizawl

Date:


Principal Accountant
General
Mizoram, Aizawl

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PART - I

INTRODUCTORY

1.1 Introduction

As per the provision laid down in MSO (A&E) Vol-I the Principal Accountant General has reviewed the maintenance of accounts of 73 Works Divisions (**Annexure-I**). These divisions are functioning under four departments of the State Government and are responsible for execution of various maintenances and project works in the State. Every division maintain their initial and subsidiary accounts and renders compiled accounts to the Principal Accountant General, Mizoram, every month for consolidation into the State's Monthly Civil Accounts which is prepared by this office for submission to the Finance Department of the State Government. The audit of divisional vouchers submitted along with the divisional monthly accounts to this office and spot audit Inspection of divisional records is conducted by the Audit wing of the office of the Principal Accountant General, Mizoram.

Table 1.1 – Table showing the total number of divisions under Works Departments

Sl. No.	Departments	No. of Divisions
1	Public Works Department (PWD)	31
2	Power and Electricity (P&E)	21
3	Public Health Engineering Department (PHED)	17
4	Minor Irrigation (MI)	04
Total		73

1.2 Organizational Setup

The overall administrative control of the Works Divisions rest with the Secretaries of the respective departments of the Government of Mizoram and the supervision of the divisions are exercised by the Controlling Officers as shown below:

Table 1.2: Table showing the Controlling Officers under Works Department

Sl No.	Department	Name of Controlling Officers
1.	Public Works Department (PWD)	Engineer-in-Chief
2.	Power & Electricity Department (P&E)	Engineer-in-Chief
3.	Public Health Engineering Department (PHED)	Engineer-in-Chief
4.	Minor Irrigation (MI)	Chief Engineer

The name of the divisions as shown in the table above are given in **Annexure – I**

PART - 2

SECTION A: COMPILATION AND RENDITION OF MONTHLY ACCOUNTS BY THE DIVISIONS

2.1 Introduction

This Chapter of the Annual Review for the year 2018-19 deals with the observations made while verifying the compiled accounts received from the divisions Public Works Department, Power & Electricity, Public Health Engineering Department and Minor Irrigation Department of the State Government.

2.2 Delay in submission of Monthly Accounts

As per Article 230 of the Account Code Volume III, the Divisional Officers are required to submit the compiled monthly accounts of the divisions for a particular month by the **10th** of the following month to the Principal Accountant General.

Scrutiny of the records of submission of accounts for the year 2018-19 revealed that timely submission of monthly compiled accounts by the divisions was not completed, and there were delay ranging from **1 (one)** to **17 (seventeen)** days. Out of the 876 accounts received during the year, only 463 (52.86 %) accounts were received within the prescribed due date. The position days of delay in receipt of monthly compiled accounts by the divisions during 2018-19 is as given in **Annexure – II**.

The delay in receipt of the monthly divisional accounts during the year 2018-19 was as under:

Table 2.1 - Table showing the delay in submission of accounts by the divisions during the year 2018-19

Days		From one to seven days	Within 14 days	Within 21 days	More than 21 days
Number of Accounts	PWD	159	62	31	-
	P&E	42	-	-	-
	PHED	119	-	-	-
	MI	-	-	-	-

Indicators with regard to submission of Monthly Accounts are given below:

- (i) Average extent of delay in submission of Monthly Accounts during the year 2018-19 by all departments was 1.88 days. The situation has gone up by 1.13 days as compared to the year 2017-18 where the average extent of delay was 0.75 days.
- (ii) Range of delays in submission of accounts during the year 2017-18 and 2018-19 by these departments are shown in Table 2.2.

Table 2.2 – Table showing the range of delay in submission of accounts by the divisions during the year 2017-18 and 2018-19

Name of the department	Range of delay (in days)	
	2017-18	2018-19
PWD	03 to 15	1-17
P&E	01 to 07	1-2
PHED	02 to 17	1-7
MI	02 to 08	nil

(iii) The maximum delay in submission of accounts during the year 2018-19 is shown in Table 2.3.

Table 2.3 – Table showing the maximum delay in submission of accounts by the divisions during the year 2018-19

Department	Divisions	Maximum delay in days
PWD	All divisions	17 days
P&E	All divisions	02 days
PHED	All divisions	07 days
MI	All divisions	Nil

(iv) Divisions which have submitted their monthly accounts within the due date are as shown below:

Table 2.4 – Table showing timely submission of accounts by the divisions during the year 2018-19

Department	Divisions	Month of Account
PWD	120	All divisions for April 18 to June 18 and Aug 18 (27 Divisions)
P&E	210	All divisions for April 18 to Dec 18 and Feb 2019.
PHED	85	All divisions for April 18, June 18, July 18, Nov 18 and March 19.
MI	48	April 18 to March 19

Delay in rendition of accounts by the divisions consequently may led to delay in submission of Monthly Civil Accounts and subsequent delay in preparation and finalization of Annual Accounts.

It is recommended that the Controlling Officers of the departments to issue instructions to their Divisional Officers directing them to personally ensure that monthly accounts are submitted to the office of the Principal Accountant General, Mizoram on time.

2.3 Exclusion of Accounts

Late receipt of accounts from the divisions adversely affected the timely checking and verification of accounts necessitating delay in preparation and rendition of Monthly Civil Accounts to the State Government.

Due to late receipt accounts, a number of divisional accounts had to be excluded from the Monthly Civil Accounts.

As a result, the accounts did not reflect the true and actual financial picture of the State during a given month.

The extent of exclusions during the year 2017-18 and 2018-19 are as under:

Table 2.5 – Table showing the number of excluded divisional accounts under work Departments during the year 2017-18 and 2018-19

Month of Account	Number of excluded divisional accounts	
	2017-18	2018-19
April	0	01
May	01	00
June	03	01
July	01	00
August	02	01
September	02	01
October	0	00
November	0	00
December	0	02
January	01	00
February	01	00
March	0	00
Total	11	06

The Controlling Officers may take necessary measures and direct the divisional officers to submit their accounts in complete shape within the prescribed time so as to avoid exclusion of their accounts in the Monthly Civil Accounts.

2.4 Delay in submission of Schedule of Monthly Settlement with Treasuries (SSWT) in Form 50 & 51

The schedule of Monthly Settlement with Treasuries (Form 50 & 51) are very important documents for preparation and maintenance of I – Remittances into Treasury and II – PW Cheques broadsheets. As per codal provisions, all accounts rendering divisions/circles are required to furnish the Schedule of Monthly Settlement with Treasuries in Form 50 & 51 duly certified by the Treasury Officer along with the monthly accounts.

It was, however, observed that many divisions have neither submitted Form 50 & 51 nor submitted the same regularly. The extent of delay in days in submission of Monthly Settlement with Treasuries by the divisions of PWD ranged from **1(one)** to **100** days, that of P&E ranged from **01** to **225** days, that of PHED ranged from **02** to **453** days, and that of MI ranged from **01** to **50** days, details of which are shown in **Annexure – III**.

Non-submission and delay in submission of Monthly Settlement with Treasuries (SSWT) resulted in accretion of outstanding balances.

The Controlling Officers are requested to instruct the divisional officers for submission of Schedule of Monthly Settlement with Treasuries in Form 50 & 51 enclosing list of encashed cheques along with the Monthly Accounts so as to avoid further delay in preparation and maintenance of broadsheets.

SECTION B: Quality of Monthly Accounts

2.5 Deficiencies noticed in monthly divisional accounts

The following defects and irregularities were noticed in the monthly accounts prepared and submitted by the divisions:

1. Monthly Accounts are not in complete shape since all the supporting schedules and vouchers as prescribed in the list of accounts in Form 83 neither enclosed nor in proper forms.
2. The figures of receipts and disbursements as shown in Form 80 did not tally with the totals of the items concerned which appeared in various schedules (Form 46, Form 74, Form 76, etc.).
3. In the Classified Abstract of Expenditure (Form 74), proper classifications were not being mentioned – such as, State, CSS, Major Head, Sub-Major Head, Minor Head, Sub-Head, Detailed Head and Object Head as per Budget Provisions. Further, the nomenclatures of classifications were not written distinctly.

4. In respect of Revenue Realized Register (Form 46), many divisions did not submit the form along with the monthly accounts and mention the proper heads of classification. In respect of revenue receipt, it is mandatory to record the classification up to the Minor Head level.
5. List of Cheques and Challans indicating therein the Cheque/Challan Number and date were not enclosed in the monthly accounts.
6. Closing cash balance of the accounts of the previous month did not agree with the opening balance of the subsequent monthly accounts. In most cases, Certificates of Cash Balance were not recorded against the amount kept under closing balance in Form 80.
7. The amount shown under Form 76 did not indicate the individual amount of each type of loans (HBA, MCA, etc.). The details of Loan schedule/voucher did not tally with the amount shown in the list.
8. The totals of GPF schedule/voucher enclosed with the accounts did not tally with the amount shown in the lists. Payments in respect of Deposit Linked Insurance Scheme were wrongly booked under the Major Head 8009 – State Provident Fund instead of booking under the Major Head 2235 – Social Security and Welfare.

In light of the above, the Controlling Officers are requested to issue necessary instructions to all the divisions to ensure that the Monthly divisional accounts are prepared correctly and in complete shape so as to avoid unnecessary delay in preparation of Monthly Civil Accounts.

2.6 Reconciliation of monthly accounts figure

During the year 2018-19, officers of the divisions carried out 100 per cent reconciliation of the divisional accounts figures with those booked by the Principal Accountant General, Mizoram.

2.7 Outstanding Balance under Remittance and Suspense Head

2.7.1 8782 – 102 – I Remittance into Treasury

As per Rule 43 of the Accounting Rules for Treasuries 1992, treasuries should receive money through challan from divisions under 8782 – 102 – Public Work Remittances –I Remittance into Treasury and the remittance should be recorded as per Form IST 8. At the end of each month, the concerned Treasury, after countersignature by the concerned DDOs, should furnish the Form IST 8 to the respective DDOs. The DDOs concerned should furnish the information to the Principal Accountant General (A&E) every month. As such, all sums received by a Divisional Officer should be credited in his divisional accounts under revenue receipts/public account as the case may be, and debited to 8782 – 102 – Public Work Remittances –I Remittance into Treasury supported by challans instead of revenue head. This is to ensure that no double booking of the amount – once through the divisional accounts and then the Treasury Cash Account.

However, during the course of verifying the accounts it was observed that while remitting the government receipt into the treasury, many divisions credited the amount in the receipt head instead of debiting the remittance head. This has resulted in accumulation of huge amount of **Rs. 68,704.02 lakhs (Dr.)** (Finance Accounts 2018-19, Page- 322) which were lying outstanding up to the closure of March 2019 Finance Accounts. This indicates that the money remitted by the divisions have not been accounted for by the Treasury Officer. Hence, the amount placed under remittance by the divisions as debit to 8782 – 102 – Public Works Remittance – I – Remittance into Treasury will remain outstanding as no corresponding amount under remittance is received for clearance from the Treasury Cash Account.

The Controlling Officers are requested to instruct the divisional officers to adhere to the following:

1. To avoid the practice of crediting the receipt head while remitting the government receipt to treasury.
2. While remitting money through challan, it should distinctly contain the classification 8782 – 102 – Public Works Remittance – I – Remittance into Treasury.

2.7.2 8782 – 102 – II – Public Works Cheques

As per Treasury Rule, the currency of cheques will expire if it is not encashed within three months of issue. In case a cheque is not encashed within the period of its validity, it should be cancelled and fresh cheque should be issued against the cancelled one, after receipt and defacing of the old cheque. Noting should be made in the counterfoil of both old and new cheques.

However, it was observed that huge amount of **Rs.19,192.98 lakhs (Cr)** (Finance Accounts 2018-19, Page- 322) has been lying outstanding as unpaid cheques at the end of March 2019 which indicates that cheques issued by various divisions have not yet been encashed.

Several correspondences have been made with the Departments to clear the time-barred cheques, but no reply has been received on the action taken.

All the divisions are requested to examine the cheques issued lying outstanding as unpaid beyond their validity period and take necessary action to clear the outstanding cheques in accordance with the rules in force so that the balance under this head is reduced to the lowest possible limit.

2.8 Booking under Minor Head 800 – Other Expenditure

As per codal provisions, utmost efforts should be made by all the departments concerned to reduce booking of expenditure under the Minor Head 800- Other Expenditure. It has also been suggested that a new sub-head of accounts under the relevant minor head and respective Major Head should be opened after due observation of all the formalities prescribed therein.

In course of the review of the accounts of the Government of Mizoram for the year ended 31 March 2019, it was noticed that the Minor Head 800 – Other Expenditure had been used to book the entire expenditure of functional Major Head as seen from the Table 2.6.

Table 2.6– Percentage of expenditure booked under Minor Head 800 – Other Expenditure

Controlling Officers	Functional Major Head	Percentage of expenditure booked under Minor Head 800 – Other Expenditure out of the total Expenditure during 2018-19
Engineer-in-Chief, Power & Electricity	2801	100
	4801	100
Engineer-in-Chief, PHE	4215	100
Engineer-in-Chief, PWD	4059	100
Chief Engineer, Minor Irrigation	2702	100

The Controlling Officer is requested to look into the matter personally and issue special instructions to all the concerned divisional heads to reduce the booking of expenditure under the Minor Head 800 – Other Expenditure. Necessary steps need to be taken to open new sub-head of account as per prescribed codal provisions to book a particular expenditure against its concerned head of account (Finance Accounts 2018-19, Page-184,212,214,183,223 and 241).

2.9 Measures for improvement in Quality of Accounts

As per laid down procedures [CPWD Code, Account Code Volume III and C&AG Manual of Standing Order (Accounts & Entitlement) Volume I] while submitting Monthly Accounts to the Accountant General, all divisional accounts rendering units should ensure that:

1. Monthly Accounts is complete in all respect and should be supported with corresponding schedules and vouchers as described in the list of Accounts (Form 83).
2. All the schedules attached with the monthly accounts are in proper form.
3. The figures of receipts and disbursements as shown in Form 80 tally with the totals of the items concerned as appearing in various schedules (Form 46, Form 74, Form 76, etc) and to make the correct classification in the Monthly Accounts.
4. The items of receipts and disbursements are arithmetically tallied.
5. The total under each head of account as shown in the Classified Abstract of Expenditure (Form 74) are correct and the figures tally with those appearing in respective schedules and to ensure correct classification of the expenditure.
6. The schedule of Cheque Drawn (Form 77) must show the number of cheques drawn, amount, date and name of the treasury/bank on which the Cheque is drawn.
7. The Schedule of Remittances (Form 77) must show the number of challans, amount and the treasury to which it was remitted.

8. The Schedule of Deposits (Form 79) must show therein the opening balance, receipt, payment, and closing balance during the month while enclosing the Schedule of Deposit Works (Form 65). It must be ensured that the expenditure figures and departmental charges are correct as per Schedule Docket (Form 61 & 62) and the totals of deposits and expenditure charged agree with the corresponding totals in the Schedule of Deposits (Form 79).
9. National Highway claims should be fully supported by vouchers and schedules so as to avoid amount pending for clearance of suspense.

PART - 3

3.1 Defects noticed during Local Audit

3.1.1 Outstanding Inspection Report

The spot inspection of the accounting records of the divisions of Public Works Department, Power & Electricity Department, Public Health Engineering Department, and Minor Irrigation Department are carried out by the Inspection parties from the Audit Wing of the office of the Accountant General, Mizoram. The divisions, on their part, are required to furnish written replies to the Inspection Report (IR) within six weeks and to take steps to set right the irregularities/audit objections pointed out therein.

The table below indicates the extent of laxity/non-compliance of Inspection Reports.

Table 3.1 – Table showing the position of outstanding IR and Paras as on 31.03.2019.

Name of Department	Total Number of IR issued	Total Number of Paragraph contained	Number of Paragraph outstanding as on 31.03.2019		Number of IR for which First Reply has not been received
			IR	Paras	
PWD	138	814	64	315	138
P&E	48	391	51	357	48
PHED	6	40	40	182	40
MI	24	109	8	27	24

The Controlling Officers of the Departments concerned are requested to personally review the position and take necessary steps to devise the course of action for early settlement of outstanding Inspection Reports and Paragraphs. Strict instructions should also be issued directing the divisions to respond to Audit Inspection Reports within the stipulated time of six weeks.

3.1.2 Important irregularities noticed during Local Audit

During the year 2018-19, a total of 94 objections were raised from 14 auditing units, detail of which as shown in Table 3.2.

Table 3.2: Table showing the position of coverage of unit/divisions in audit and number of objection raised during 2018-19

Name of the Department	Number of audited unit	Number of objections raised
PWD	02	10
P&E	05	37
PHED	6	40
MI	01	07

3.1.3 Important irregularities pointed out:

Name of Unit	Major Para No	Nature of objection
EE, PHED, Kolasib District, Mizoram	IIB	1. Award of contract work without invitation of tender 2. Withdrawal of money before actual execution of works under National Rural Drinking Water Programme (NRDWP).
EE, PHED, Water Distribution Division, Aizawl	IIB	Non deduction of 10% contractors profit component.

PART - 4

3.2 Recommendations

The following recommendations are made for urgent action:

1. Immediate steps need to be taken up for timely rendition of Monthly Accounts with special attention to March Accounts.
2. Divisional Officers are required to ensure correct classifications on the body of the bills/vouchers/challans/Cash Account etc to avoid misclassifications.
3. Immediate steps need to be taken up for early submission of overdue statements of cheques issued/encashed and remittances into the treasury in the prescribed format enclosing list of Challan acknowledge by the Treasury Officer and Encashed Cheques (Form 50&51) and duly certified by the Treasury Officer concerned and submit the same along with the Monthly Accounts.
4. Drawing and Disbursing Officers must ensure correct classification on the body of the Classified Abstract/Voucher/Challan and all other related documents to avoid misclassification and incorrect exhibition of expenditures and receipts figures in the accounts.
5. Before submitting accounts to the Accountant General it should be ensured that the accounts is correct and complete in all respect. Various schedules/vouchers (especially GPF and Loans Schedule/Voucher) enclosed along with the accounts are at par with the amounts shown in the covering lists as well as in the accounts.
6. The Controlling Officers should take suitable measures to complete the verification of actual appearing in the book of accounts of this office with reference to the departmental figures periodically (Monthly/Quarterly/Annually).
7. Immediate remedial steps are required to be taken up to stop the recurrence of the irregularities detected during central and local audit, and early settlement of outstanding Inspection Reports.

Annexure-I

Name of the Divisions

(i) Public Works Divisions

Sl. No.	Name of Divisions
1	Saiha Division
2	Saitual Division
3	Mamit Division
4	Serchhip PW Division
5	Kolasib Division
6	Aizawl Road South Division
7	PWD Quality Control Division
8	Aizawl Building Division
9	Project Division-I
10	Mechanical Division Aizawl
11	Lunglei P.W. Division
12	Tlabung Division
13	Khawzawl Division
14	Hmuifang division
15	Project Division -III
16	Aizawl Road North Division
17	Kawrthah Division
18	Lunglei Electrical Division
19	Lunglei Building Division
20	National Highway Division -I
21	Project Division - II
22	Champhai PWD
23	Project Implementation Unit

24	National Highway Division -II
25	Aizawl PWD Electrical Division
26	Lawngtlai Division
27	National Highway Division-III
28	National Highway Division-IV
29	Multi Modal Project Division
30	National Highway Division-V Thingdawl
31	PIU(MSRP-II)

(ii) Public Health and Engineering Divisions

Sl. No.	Name of Divisions
1	Aizawl Water Distribution Division North.
2	Rural Watsan Division, Aizawl
3	Lawngtlai Watsan Division
4	Rural Watsan Division, Lunglei
5	Khawzawl Watsan Division
6	Aizawl Water Transmission Division
7	Ground Water & Quality Control Division
8	Serchhip Watsan Division.
9	Lunglei Water Supply Project Division
10	Kolasib Watsan Division.
11	Aizawl Water Distribution Division 'South'
12	Champhai Watsan Division.
13	Hnahthial Watsan Division
14	Mamit Watsan Division

15	SaihaWatsan Division
16	Sewerage & Drainage Division
17	Ground Water Resources Assessment Cell (GWRAC)

(iii) Power and Electricity Divisions

Sl. No.	Name of Divisions
1	Revenue Division
2	Generation Division
3	Construction Division
4	Civil Project Division, Aizawl
5	Lunglei Power Maintenance Division-I
6	Serchhip Power Division
7	Lunglei Power Maintenance Division-II
8	Hydel Division, Ngopa
9	Power Division Saiha
10	Kolasib Power Division
11	Khawzawl Power Division
12	Meter Relay and Testing
13	Maicham Power Project Division, N. Vanlaiphai
14	Mamit Power Division
15	Project Construction Division, S.Khawbung
16	Distribution Division
17	Electrical Inspectorate Division
18	State Load Despatch Centre

19	Champhai Power Project Division
20	Thermal Project Division, Bilkhawthlir
21	Power division, Lawngtlai

(iv) Minor Irrigation Department

Sl. No.	Name of Divisions
1	Kolasib Irrigation Division
2	Lunglei Irrigation Division
3	Aizawl Irrigation Division
4	Champhai Irrigation Division

Annexure-II(A)

(Refer to Para 2.2)

Position of Days of Delay in receipt of Account for the year 2018-19

(i) Public Works Department

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Saiha Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
2	Saitual Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
3	Mamit Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
4	Serchhip Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
5	Kolasib Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
6	Aizawl Road South, Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
7	Quality Control Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
8	Aizawl Building Division	10.5.18		9.6.18		10.7.18		27.8.18	17	11.9.18		11.10.18	1
9	Project Division-I	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
10	Mechanical Division, Aizawl	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
11	Lunglei PWD	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
12	Tlabung Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
13	Khawzawl Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
14	Hmuifang Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
15	Project Division-III	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
16	Aizawl Road North, Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
17	Kawrthah Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
18	Lunglei Electrical Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
19	Lunglei Building Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
20	National Highway Division-I	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
21	Project Division-II	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
22	Champhai PWD Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
23	Project Implementation Unit.	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
24	National Highway Division-II	10.5.18		9.6.18		10.7.18		27.8.18	17	11.9.18		11.10.18	1
25	Aizawl Electrical Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
26	Lawngtlai Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
27	National Highway Division-III	10.5.18		9.6.18		10.7.18		27.8.18	17	11.9.18		11.10.18	1
28	National Highway Division-IV	10.5.18		9.6.18		10.7.18		27.8.18	17	11.9.18		11.10.18	1
29	Multi Modal Project, Division	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
30	National Highway Divison-V, Thighdawl	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1
31	PIU (MSRP)	10.5.18		9.6.18		10.7.18		27.8.18	17	10.9.18		11.10.18	1

Position of Days of Delay in receipt of Account for the year 2018-19

	Name of Divisions	Oct-2018		Nov-2018		Dec-2018		Jan-2019		Feb-2019		March-2019	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Saiha Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
2	Saitual Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
3	Mamit Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
4	Serchhip Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
5	Kolasib Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
6	Aizawl Road South, Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
7	Quality Control Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13

	Name of Divisions	Oct-2018		Nov-2018		Dec-2018		Jan-2019		Feb-2019		March-2019	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
8	Aizawl Building Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
9	Project Divison-I	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
10	Mechanical Div- Sion, Aizawl	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
11	Lunglei PWD	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
12	Tlabung Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
13	Khawzawl Divisi- on	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
14	Hmuifang Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
15	Project Division- III	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
16	Aizawl Road North, Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
17	Kawrthah Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
18	Lunglei Electrical Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13

	Name of Divisions	Oct-2018		Nov-2018		Dec-2018		Jan-2019		Feb-2019		March-2019	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
19	Lunglei Building Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
20	National Highway Division-I	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
21	Project Division-II	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
22	Champhai PWD Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
23	Project Implement- ion Unit.	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
24	National Highway Division-II	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
25	Aizawl Electrical Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
26	Lawngtlai Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
27	National Highway Divison-III	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
28	National Highway Divison-IV	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
29	Multi Modal Proje- ct, Division	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13

	Name of Division	Oct-2018		Nov-2018		Dec-2018		Jan-2019		Feb-2019		March-2019	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
30	National Highway Divison-V, Thighdawl	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13
31	PIU (MSRP)	15.11.18	5	17.12.18	7	23.1.19	13	14.2.19	4	15.3.19	5	23.4.19	13

Annexure-II(B)

(Refer to Para 2.2)

Position of Days of Delay in receipt of Account for the year 2018-19

(i) Minor Irrigation Department

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Aizawl Irrigation	9.5.18	nil	9.6.18	nil	9.7.18	nil	9.8.18	nil	10.9.18	nil	10.10.18	nil
2	Kolasib Irrigation	9.5.18	nil	9.6.18	nil	9.7.18	nil	9.8.18	nil	10.9.18	nil	10.10.18	nil
3	Champhai Irrigation	9.5.18	nil	9.6.18	nil	9.7.18	nil	9.8.18	nil	10.9.18	nil	10.10.18	nil
4	Lunglei Irrigation	9.5.18	nil	9.6.18	nil	9.7.18	nil	9.8.18	nil	10.9.18	nil	10.10.18	nil

ADR-Actual Date of Receipt ; DOD-Days of delay

Notes: All divisions accounts were routed through Engineer-in-chief Office

Position of Days of Delay in receipt of Account for the year 2018-19

	Name of Divisions	Oct18		Nov18		Dec18		Jan19		Feb19		March19	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Aizawl Irrigation	10.11.18	nil	9.12.18	nil	10.1.19	nil	10.2.19	nil	8.3.19	nil	8.4.19	nil
2	Kolasib Irrigation	10.11.18	nil	9.12.18	nil	10.1.19	nil	10.2.19	nil	8.3.19	nil	8.4.19	nil
3	Champhai Irrigation	10.11.18	nil	9.12.18	nil	10.1.19	nil	10.2.19	nil	8.3.19	nil	8.4.19	nil
4	Lunglei Irrigation	10.11.18	nil	9.12.18	nil	10.1.19	nil	10.2.19	nil	8.3.19	nil	8.4.19	nil

ADR-Actual Date of Receipt ; DOD-Days of delay

Notes: All division accounts were routed through Engineer-in-chief Office

Annexure-II(C)

(Refer to Para 2.2)

Position of Days of Delay in receipt of Account for the year 2018-19

(i) Power & Electricity Department

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Revenue Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
2	Generation Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
3	Construction Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
4	Civil Project Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
5	Power Maintenance Division - I	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
6	Serchhip Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
7	Power Maintenance Division - II	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
8	Serlui 'B' Project Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
9	Power Division Saiha	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
10	Power Division, Kolasib	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
11	Power Division, Khawzawl	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
12	Meter Relay & Testing Division, Aizawl	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
13	Maicham Project Division, North Vanlaiphai	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
14	Power Division, Mamit	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
15	Serlui 'B' Dam Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
16	Distribution Division, Aizawl	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
17	Electrical Inspectorate Division, Aizawl	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
18	Power Store Division, Aizawl	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
19	Champhai Power Project Division	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
20	Thermal Project Division, Bilkhawthlir	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	
21	Power Division, Lawngtlai	9.5.18		9.6.18		10.7.18		10.8.18		7.9.18		10.10.18	

ADR-Actual Date of Receipt ; DOD-Days of delay

Notes: All divisions accounts were routed through Engineer-in-chief Office.

Position of Days of Delay in receipt of Account for the year 2018-19

	Name of Divisions	Oct18		Nov18		Dec18		Jan19		Feb19		March19	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Revenue Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
2	Generation Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
3	Construction Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
4	Civil Project Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
5	Power Maintenance Division -I	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
6	Serchhip Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
7	Power Maintenance Division - II	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
8	Serlui 'B' Project Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
9	Power Division Saiha	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
10	Power Division, Kolasib	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2

	Name of Divisions	Oct18		Nov18		Dec18		Jan19		Feb19		March19	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
11	Power Division, Khawzawl	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
12	Meter Relay& Testing Division, Aizawl	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
13	Maicham Project Division, North Vanlaiphai	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
14	Power Division, Mamit	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
15	Serlui 'B' Dam Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
16	Distribution Division,Aizawl	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
17	Electrical Inspectorate Division, Aizawl	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
18	Power Store Division, Aizawl	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
19	ChamphaiPower Project Division	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
20	Thermal Project Division, Bilkhawthlir	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2
21	Power Division,Lawngtlai	10.11.18		10.12.18		10.1.19		11.2.19	1	8.3.19		12.4.19	2

ADR-Actual Date of Receipt ; DOD-Days of delay

Notes: All divisions accounts were routed through Engineer-in-chief Office.

Annexure-II (D)

(Refer to Para 2.2)

Position of Days of Delay in receipt of Account for the year 2018-19

(ii) Public Health Engineering Department

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Aizawl Water Distribution Division		nil		2		nil		nil		1		2
2	Aizawl Water Transmission		nil		2		nil		nil		1		2
3	Lawngtlai Watsan Division		nil		2		nil		nil		1		2
4	Rural Watsan Division, Lunglei		nil		2		nil		nil		1		2
5	Khawzawl Watsan Division		nil		2		nil		nil		1		2
6	Aizawl Water Distribution Division 'South'		nil		2		nil		nil		1		2
7	Ground Water & Quality Control Division		nil		2		nil		nil		1		2
8	Serchhip Watsan Division		nil		2		nil		nil		1		2
9	Lunglei WSM Division		nil		2		nil		nil		1		2
10	Kolasib Watsan Division		nil		2		nil		nil		1		2
11	Sewerage & Drainage Division		nil		2		nil		nil		1		2

	Name of Divisions	Apr-2018		May-2018		June-2018		July-2018		Aug-2018		Sept-2018	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
12	Champhai Watsan Division		nil		2		nil		nil		1		2
13	MamitWatsan Division		nil		2		nil		nil		1		2
14	Rural Watsan Division, Aizawl		nil		2		nil		nil		1		2
15	SaihaWatsan Division		nil		2		nil		nil		1		2
16	HnahthialWatsan Division		nil		2		nil		nil		1		2
17	GWRAC		nil		2		nil		nil		1		2

ADR-Actual Date of Receipt ; DOD-Days of delay
Notes: All divisions accounts were routed through Engineer-in-chief Office.

Position of Days of Delay in receipt of Account for the year 2018-19

	Name of Divisions	Oct2018		Nov2018		Dec2018		Jan2019		Feb2019		March2019	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
1	Aizawl Water Distribution Division		3		nil		7		3		4		nil
2	Aizawl Water Transmission		3		nil		7		3		4		nil
3	Lawngtlai Watsan Division		3		nil		7		3		4		nil
4	Rural Watsan Division, Lunglei		3		nil		7		3		4		nil
5	Khawzawl Watsan Division		3		nil		7		3		4		nil
6	Aizawl Water Distribution Division 'South'		3		nil		7		3		4		nil
7	Ground Water & Quality Control Division		3		nil		7		3		4		nil
8	Serchhip Watsan Division		3		nil		7		3		4		nil
9	Lunglei WSM Division		3		nil		7		3		4		nil
10	Kolasib Watsan Division		3		nil		7		3		4		nil
11	Sewerage & Drainage Division		3		nil		7		3		4		nil

	Name of Divisions	Oct2018		Nov2018		Dec2018		Jan2019		Feb2019		March2019	
		ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD	ADR	DOD
12	Champhai Watsan Division		3		nil		7		3		4		nil
13	MamitWatsan Division		3		nil		7		3		4		nil
14	Rural Watsan Division, Aizawl		3		nil		7		3		4		nil
15	SaihaWatsan Division		3		nil		7		3		4		nil
16	HnahthialWatsan Division		3		nil		7		3		4		nil
17	GWRAC		3		nil		7		3		4		nil

ADR-Actual Date of Receipt ; DOD-Days of delay
Notes: All divisions accounts were routed through Engineer-in-chief Office.

Annexure-III (A)

(Refer to Para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

(i) Public Works Department:

Sl.No	Name of Divisions		Apr-2018	May-2018	June-2018	July-2018	Aug-2018	Sept-2018
1.	Project Implementation Unit, Aizawl	DOR	22/5/18	19/6/18	2.7.18	31.8.18	NIL	4.12.18
2.	Hmuifang Division	DOR	29/5/18	27/6/18	28.7.18	31.8.18	28.9.18	27.9.18
3.	Project Division – I, Aizawl	DOR	23/5/18	NIL	24.7.18	30.8.18	26.9.18	30.11.18
4.	Project Division -II	DOR	NIL	27/6/18	26.7.18	17.09.18	24.9.18	7.11.18
5.	Project Division -III	DOR	NIL	10/7/18	7.8.18	27.8.18	27.9.18	16.11.18
6.	Saitual Division	DOR	29/5/18	NIL	NIL	NIL	NIL	NIL
7.	Lawngtlai Division	DOR	9/5/18	8/6/18	NIL	17.8.18	14.9.18	9.10.18
8.	Mechanical Division, Aizawl	DOR	28/6/18	6/7/18	25.7.18	NIL	25.9.18	19.10.18
9.	Electrical Division, Lunglei	DOR	30/5/18	23/7/18	23.7.18	11.9.18	NIL	5.11.18
10.	Aizawl Road North Division, Aizawl	DOR	24/5/18	25/7/18	25.7.18	NIL	28.9.18	9.11.18
11.	Aizawl Road South Division, Aizawl	DOR	17/5/18	21/6/18	14.7.18	18.9.18	17.9.18	25.10.18
12.	National Highway-I	DOR	28/5/18	4/7/18	26.7.18	27.8.18	24.9.18	6.11.18
13.	National Highway-II	DOR	24/5/18	17/7/18	26.7.18	5.9.18	24.9.18	3.10.18
14.	National Highway-III	DOR	18/5/18	26/6/18	20.7.18	18.9.18	8.10.18	2.11.18
15.	National Highway-IV	DOR	24/5/18	28/6/18	18.7.18	24.8.18	12.10.18	5.11.18

16	Aizawl Building	DOR	18/5/18	14/6/18	18.7.18	31.8.18	25.9.18	26.10.18
17	Lunglei	DOR	24/5/18	NIL	24.7.18	27.8.18	3.10.18	30.11.18
18	Tlabung	DOR	10/5/18	NIL	NIL	19.9.18	9.10.18	3.11.18
19	Electrical Aizawl	DOR	28/5/18	25/7/18	25.7.18	17.9.18	NIL	28.9.18
20	Champhai	DOR	17/5/18	5/7/18	19.7.18	20.9.18	14.9.18	28.9.18
21	Serchhip	DOR	5/5/18	19/7/18	26.7.18	7.9.18	NIL	15.10.18
22	Khawzawl	DOR	27/7/18	3/7/18	NIL	21.9.18	8.10.18	26.10.18
23	Lunglei Building	DOR	28/5/18	28/6/18	26.7.18	27.8.18	28.9.18	8.11.18
24	Kolasib	DOR	25/5/18	3/7/18	24.7.18	8.8.18	24.9.18	23.11.18
25	Quality Control	DOR	24/5/18	NIL	24.7.18	28.8.18	25.9.18	19.11.18
26	Kawrthah	DOR	28/5/18	27/6/18	2.8.18	7.9.18	8.10.18	NIL
27	Saiha	DOR	NIL	27/6/18	26.7.18	28.8.18	NIL	18.10.18
28	Mamit	DOR	29/5/18	3/7/18	20.7.18	28.9.18	5.11.18	20.12.18
29	Multi Modal Project-I	DOR	19/5/18	15/6/18	13.7.18	NIL	14.9.18	NIL
30	Multi Modal Project-II	DOR	17/5/18	5/6/18	NIL	15.8.18	24.9.18	31.10.18
31	PIU (MSRP)	DOR	21/5/18	2/7/18	2.7.18	1.10.18	NIL	NIL

Sl.No	Name of Divisions		October -18	November-18	December-18	January-19	February-19	March-19
1.	Project Implementation Unit, Aizawl	DOR	4.12.18	7.01.19	12.02.19	14.5.19	3.5.19	nil
2.	Hmuifang Division	DOR	15.11.18	04.01.19	7.02.19	25.2.19	5.4.19	25.4.19
3.	Project Division – I, Aizawl	DOR	20.11.18	09.01.19	29.01.19	13.2.19	15.3.19	25.4.19
4.	Project Division -II	DOR	26.11.18	04.01.19	20.02.19	26.2.19	25.3.19	29.4.19
5.	Project Division -III	DOR	04.12.18	24.01.19	8.02.19	13.2.19	28.3.19	6.5.19
6.	Saitual Division	DOR	NIL	NIL	NIL	Nil	nil	Nil
7.	Lawngtlai Division	DOR	12.11.18	7.12.18	29.01.19	12.2.19	18.3.19	10.4.19
8.	Mechanical Division, Aizawl	DOR	4.12.18	16.01.19	17.01.19	11.3.19	19.3.19	6.5.19
9.	Electrical Division, Lunglei	DOR	5.12.18	7.02.19	6.02.19	14.2.19	15.5.19	13.5.19
10.	Aizawl Road North Division, Aizawl	DOR	16.11.18	18.01.19	11.02.19	14.3.19	29.3.19	10.5.19
11.	Aizawl Road South Division, Aizawl	DOR	18.12.18	17.12.18	5.02.19	14.2.19	13.3.19	24.4.19
12.	National Highway-I	DOR	6.12.18	01.02.19	27.02.19	29.4.19	15.4.19	12.6.19
13.	National Highway-II	DOR	21.11.18	19.12.18	8.02.19	25.2.19	22.3.19	30.4.19
14.	National Highway-III	DOR	30.11.18	7.01.19	8.02.19	25.2.19	28.3.19	13.5.19
15.	National Highway-IV	DOR	9.01.19	9.01.19	4.02.19	20.5.19	20.5.19	16.5.19

16	Aizawl Building	DOR	15.11.18	4.01.19	8.02.19	18.2.19	13.3.19	24.4.19
17	Lunglei	DOR	12.12.18	NIL	20.02.19	15.3.19	25.4.19	17.5.19
18	Tlabung	DOR	NIL	05.02.19	20.02.19	3.4.19	27.3.19	25.6.19
19	Electrical Aizawl	DOR	3.12.18	22.01.19	NIL	14.2.19	15.5.19	3.5.19
20	Champhai	DOR	20.12.18	14.02.19	NIL	14.1.19	19.3.19	22.5.19
21	Serchhip	DOR	15.11.18	28.12.18	12.02.19	18.2.19	18.3.19	18.4.19
22	Khawzawl	DOR	6.12.18	01.02.19	20.02.19	20.3.19	19.3.19	Nil
23	Lunglei Building	DOR	10.12.18	17.01.19	7.02.19	18.2.19	25.4.19	7.5.19
24	Kolasib	DOR	NIL	17.01.19	3.01.19	22.2.19	18.4.19	25.4.19
25	Quality Control	DOR	7.12.18	18.01.19	8.02.19	25.2.19	19.3.19	3.5.19
26	Kawrthah	DOR	29.11.18	25.12.18	5.02.19	4.3.19	27.5.19	2.5.19
27	Saiha	DOR	27.11.18	01.02.19	NIL	22.2.19	22.3.19	25.4.19
28	Mamit	DOR	14.11.18	6.03.19	13.03.19	6.3.19	23.5.19	23.5.19
29.	Multi Modal Project-I	DOR	NIL	7.12.18	29.01.19	11.2.19	19.3.19	5.4.19
30.	National Highway-V Thingdawl	DOR	NIL	7.12.18	29.01.19	13.2.19	27.3.19	24.4.19
31.	PIU (MSRP)	DOR	4.12.18	10.01.19	27.01.19	14.5.19	3.5.19	Nil

Annexure-III (B)

(Refer to Para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

(ii) Minor Irrigation Department:

Sl.No	Division		Apr-2018	May-2018	June-2017	July-2018	Aug-2018	Sept-2018
1.	Champhai Irrigation Division	DOR	12.15.18	12.06.18	NIL	NIL	11.09.18	24.10.18
2.	Minor Irrigation Division, Aizawl	DOR	NIL	23.06.18	27.07.18	NIL	12.09.18	NIL
3.	Lunglei Irrigation Division	DOR	28.06.18	NIL	NIL	NIL	18.09.18	NIL
4.	Kolasib Irrigation Division	DOR	NIL	NIL	NIL	NIL	NIL	NIL

DOR: Date of Receipt, DOD: Days of delay

Annexure-III (B)

(Refer to Para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

(i) Minor Irrigation Department:

Sl.No	Division		Oct	Nov	Dec	Jan	Feb	March
1.	Champhai Irrigation Division	DOR	9.11.18	3.12.18	21.02.19	21.03.19	17.03.19	12.04.19
2.	Minor Irrigation Division, Aizawl	DOR	3.12.18	29.01.19	8.02.19	14.03.19	25.04.19	28.05.19
3.	Lunglei Irrigation Division	DOR	NIL	30.01.19	20.02.19	23.03.19	27.03.19	25.04.19
4.	Kolasib Irrigation Division	DOR	NIL	NIL	NIL	NIL	NIL	NIL

DOR: Date of Receipt, DOD: Days of delay

Annexure-III (C)

(Refer to Para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

(i) Power & Electricity Department:

Sl. No	Name of Divisions		Apr-2018	May-2018	June-2018	July-2018	Aug-2018	Sept-2018
1.	Revenue Division, Aizawl	DOR	28.5.18	4.7.18	18.7.18	13.8.18	17.9.18	22.10.18
2.	Generation Division, Aizawl	DOR	14.5.18	19.6.18	17.8.18	24.9.18	13.9.18	29.10.18
3.	Construction Division, Aizawl	DOR	31.5.18	26.6.18	24.7.18	24.9.18	24.9.18	23.10.18
4.	Civil Project Division, Aizawl	DOR	14.5.18	14.6.18	17.7.18	20.8.18	19.9.18	25.10.18
5.	P M Division – I- Lunglei	DOR	11.6.18	27.9.18	27.9.18	27.9.18	10.10.18	9.11.18
6.	Power Division, Serchhip	DOR	21.5.18	22.6.18	23.7.18	20.8.18	20.9.18	22.10.18
7.	P M Division II-Lunglei	DOR	5.6.18	11.7.18	20.8.18	4.9.18	3.10.18	9.11.18
8.	Hydel Division, Ngopa	DOR	21.5.18	5.7.18	24.8.18	24.8.18	22.10.18	3.12.18
9.	Power Division, Saiha	DOR	22.5.18	29.6.18	28.8.18	28.8.18	12.9.18	29.11.18
10.	Power Division, Kolasib	DOR	14.6.18	19.6.18	20.7.18	20.9.18	20.9.18	24.10.18
11.	Power Division, Khawzawl	DOR	29.5.18	12.7.18	2.8.18	7.9.18	24.9.18	29.10.18
12.	M R T Division, Aizawl	DOR	29.5.18	19.6.18	6.8.18	28.8.18	27.9.18	29.10.18
13.	Maicham , North Vanlaiphai	DOR	30.5.18	13.7.18	27.7.18	23.8.18	1.0.18	14.11.18
14.	Power Division, Mamit	DOR	21.5.18	19.6.18	24.7.18	15.8.18	15.10.18	23.5.19
15.	Project Construction Division. S, Khawbung	DOR	14.6.18	4.7.18	19.9.18	19.9.18	12.12.18	14.10.18
16.	Distribution Division, Aizawl	DOR	14.5.18	4.7.18	17.7.18	27.8.18	17.9.18	22.10.18
17.	Electrical Insp, Aizawl	DOR	15.5.18	19.6.18	17.7.18	10.9.18	27.9.18	23.10.18
18.	S L D (SLDC), Aizawl	DOR	15.5.18	25.6.18	18.8.18	17.8.18	17.9.18	23.10.18

Sl. No	Name of Divisions	DOR	Apr-2018	May-2018	June-2018	July-2018	Aug-2018	Sept-2018
19.	Project Division, Champhai	DOR	25.5.18	5.7.18	21.8.18	28.8.18	20.9.18	2.11.18
20.	Thermal Project, Bilkhawthlir	DOR	28.5.18	25.6.18	18.7.18	29.8.18	25.9.18	29.10.18
21.	Power division, Lawngtlai	DOR	21.5.18	20.6.18	23.8.18	17.9.18	12.10.18	20.11.18

DOR- Date of Receipt.

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

Sl. No	Name of Divisions		Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
1.	Revenue Division, Aizawl	DOR	16.11.18	8.1.19	17.1.19	13.2.19	14.3.19	18.4.19
2.	Generation Division, Aizawl	DOR	22.11.18	20.12.18	28.1.19	13.2.19	18.3.19	28.4.19
3.	Construction Division, Aizawl	DOR	12.12.18	21.12.18	1.2.19	21.2.19	15.3.19	20.4.19
4.	Civil Project Division, Aizawl	DOR	26.11.18	20.12.19	22.1.19	18.2.19	26.3.19	1.5.19
5.	P M Division – I- Lunglei	DOR	21.12.18	30.1.19	24.5.19	16.4.19	16.4.19	24.5.19
6.	Power Division, Serchhip	DOR	22.11.18	21.1.19	25.1.19	25.2.19	27.3.19	30.4.19
7.	P M Division II-Lunglei	DOR	21.12.18	22.1.19	12.2.19	13.3.19	18.4.19	3.5.19
8.	Hydel Division, Ngopa	DOR	28.12.18	16.1.19	16.1.19	8.3.19	2.5.19	10.5.19
9.	Power Division, Saiha	DOR	3.12.18	21.2.19	21.1.19	7.3.19	9.4.19	21.5.19
10.	Power Division, Kolasib	DOR	26.11.18	21.12.18	31.1.19	14.2.19	22.3.19	30.4.19
11.	Power Division, Khawzawl	DOR	28.10.18	21.12.18	25.1.19	22.2.19	27.3.19	23.5.19
12.	M R T Division, Aizawl	DOR	6.12.18	19.2.19	31.1.19	24.2.19	25.3.19	29.4.19
13.	Maicham , North Vanlaiphai	DOR	6.12.18	14.1.19	28.1.19	11.3.19	10.4.19	6.5.19
14.	Power Division, Mamit	DOR	10.12.18	23.5.19	23.5.19	3.5.19	3.5.19	23.5.19
15.	Project Construction Division. S, Khawbung	DOR	11.2.19	15.2.19	15.2.19	11.2.19	5.4.19	10.5.19
16.	Distribution Division, Aizawl	DOR	16.11.18	17.12.18	2.1.19	11.2.19	15.3.19	18.4.19
17.	Electrical Insp, Aizawl	DOR	20.11.18	21.12.18	23.1.19	25.2.19	22.3.19	25.4.19
18.	S L D (SLDC), Aizawl	DOR	20.11.18	19.12.18	25.9.19	14.2.19	13.3.19	18.4.19

Sl. No	Name of Divisions	DOR	Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
19.	Project Division, Champhai	DOR	5.12.18	8.1.19	8.2.19	11.3.19	16.4.19	23.5.19
20.	Thermal Project, Bilkhawthlir	DOR	28.11.18	4.1.19	29.1.19	29.1.19	29.3.19	30.4.19
21.	Power division, Lawngtlai	DOR	20.11.18	21.2.19	11.2.19	25.2.19	28.3.19	10.5.19

Annexure-III (D)

(Refer to Para 2.4)

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

(i) Public Health engineering Department:

Sl.No	Name of Divisions		Apr-2018	May-2018	June-2018	July-2018	Aug-2018	Sept-2018
1.	Aizawl Water Distribution Division, North	DOR	22.10.18	22.10.18	22.10.18	22.11.18	22.11.18	22.11.18
2.	Aizawl Water Transmission Division, Aizawl	DOR	21.5.18	2.8.18	2.8.18	4.9.18	25.9.18	22.11.18
3.	Rural Watsan Division, Aizawl	DOR	13.6.18	29.6.18	4.9.18	13.8.19	22.11.18	22.11.18
4.	Aizawl Water Distribution Division, South	DOR	29.6.18	29.6.18	7.8.18	17.9.18	5.3.19	5.3.19
5.	G W&Q Control Division	DOR	21.5.18	13.8.19	2.8.18	4.9.18	13.8.19	13.8.19
6.	SerchipWatsan Division	DOR	9.5.18	29.6.18	19.7.18	4.9.18	17.9.18	17.10.18
7.	KolasibWatsan Division	DOR	21.5.18	13.6.18	4.9.18	17.9.18	17.9.18	22.11.18
8.	ChamphaiWatsan Division	DOR	29.6.19	2.8.18	13.8.19	13.8.19	22.10.18	14.12.18
9.	LawngtlaiWatsan Division	DOR	21.5.18	29.6.18	2.8.18	4.9.18	22.10.18	22.11.18
10.	Rural Watsan Division, Lunglei	DOR	5.6.18	2.7.18	7.8.18	21.9.18	16.10.18	2.11.18
11.	KhawzawlWatsan Division	DOR	13.6.18	2.8.18	4.9.18	25.9.18	22.10.18	22.11.18
12.	Lunglei Water Supply Maintenance Division	DOR	13.8.19	4.9.18	4.9.18	4.9.18	22.10.18	7.3.19
13.	HnahthialWatsan Division	DOR	29.6.18	2.8.18	22.10.18	22.10.18	22.10.18	13.8.19
14.	MamitWatsan Division	DOR	21.5.18	4.9.18	4.9.18	25.9.18	22.10.18	22.11.18

Sl.No	Name of Divisions		Apr-2018	May-2018	June-2018	July-2018	Aug-2018	Sept-2018
15.	SaihaWatsan Division	DOR	13.6.18	2.8.18	4.9.18	4.9.18	16.10.18	13.8.19
16.	S &D, Aizawl Division	DOR	13.6.18	2.8.18	2.8.18	25.9.18	25.9.18	22.11.18
17.	GWRA Cell	DOR	211	21.5.18	29.6.18	2.8.18	4.9.18	25.9.18

Position of Receipt of Schedule of Settlement with Treasuries (Form 50 & 51) for the Year 2018-2019

Sl.No	Name of Divisions		Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
1.	Aizawl Water Distribution Division, North	DOR	13.8.19	7.2.19	7.2.19	7.3.19	8.5.19	13.8.19
2.	Aizawl Water Transmission Division, Aizawl	DOR	7.2.19	7.2.19	7.2.19	7.3.19	8.5.19	8.5.19
3.	Rural Watsan Division, Aizawl	DOR	14.12.18	13.8.19	7.2.19	7.3.19	8.5.19	3.6.19
4.	Aizawl Water Distribution Division, South	DOR	5.3.19	5.3.19	5.2.19	7.3.19	13.8.19	13.8.19
5.	G W&Q Control Division	DOR	13.8.19	14.12.18	7.3.19	3.4.19	8.5.19	13.8.19
6.	SerchipWatsan Division	DOR	26.11.18	3.1.19	25.1.19	13.8.19	13.3.19	13.8.19
7.	KolasibWatsan Division	DOR	26.11.18	21.12.18	5.2.19	12.2.19	3.4.19	8.5.19
8.	ChamphaiWatsan Division	DOR	14.12.18	7.3.19	3.4.19	3.4.19	8.5.19	10.6.19
9.	LawngtlaiWatsan Division	DOR	13.8.19	13.8.19	12.2.19	7.3.19	3.4.19	8.5.19
10.	Rural Watsan Division, Lunglei	DOR	17.12.18	25.2.19	25.2.19	7.3.19	13.8.19	13.8.19
11.	KhawzawlWatsan Division	DOR	13.8.19	13.8.19	12.2.19	8.5.19	13.8.19	13.8.19
12.	Lunglei Water Supply Maintenance Division	DOR	7.3.19	7.3.19	7.3.19	7.3.19	10.6.19	13.8.19
13.	HnahthialWatsan Division	DOR	14.12.18	12.2.19	12.2.19	3.4.19	8.5.19	3.6.19
14.	MamitWatsan Division	DOR	13.8.19	7.2.19	25.2.19	3.4.19	3.4.19	3.6.19

Sl.No	Name of Divisions		Oct2018	Nov2018	Dec2018	Jan2019	Feb2019	March2019
15.	SaihaWatsan Division	DOR	14.12.18	12.2.19	25.2.19	25.2.19	8.5.19	3.6.19
16.	S &D, Aizawl Division	DOR	13.8.19	7.2.19	7.2.19	7.3.19	3.4.19	3.6.19
17.	GWRACell	DOR	14.12.19	14.12.19	25.2.19	25.2.19	3.4.19	8.5.19