

CHAPTER I: PERFORMANCE REVIEWS (CIVIL DEPARTMENTS)

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

1.1 Performance audit of Public Distribution System in Tripura

A review on Public Distribution System was undertaken to assess the performance of various functionaries involved in identifying the targeted beneficiaries, allocation and distribution of foodgrains to various FPSs, supervision and monitoring of the activities at ground level with the ultimate objective of providing and ensuring timely availability of foodgrains to the public at affordable prices and for ensuring food security for the poor. The renewal/ revision of ration cards due in 2006-07 was taken up in 2009-10 which is yet to be completed (July 2010). There was short lifting of APL rice, sugar, wheat against the allocation made by Government of India (GOI). There were instances of diversion of rice from one programme to another. Monitoring, inspection and the activities of the vigilance committee at State and District level were found to be inadequate. The monitoring mechanism and inspection of FPS at different levels including the performance of enforcement team needs strengthening to prevent pilferage of rationing commodities from FPS to open market.

Cash Books for cash credit account and revolving fund account through which the transactions for procurement and distribution of rice, wheat, sugar and salt are made were not maintained by the Directorate and other field units.

(Paragraph 1.1.6)

The Department issued distinctive ration cards to APL, BPL and AAY families. Out of issue of 2000 ration cards scrutinised from the selected sample of 5 SDMs during 2008-09, only 19 ration cards (about 1 per cent) were issued after more than one month of receipt of the application which is indicative of positive attitude of the Department.

(Paragraph 1.1.9.1)

The Department had taken appropriate action against the persons / dealers who were found to be involved in pilferage of commodities from FPSs to open market.

(Paragraph 1.1.11.2)

The Central Stores, Agartala, through which an average of 41 per cent of total foodgrains of the State were distributed, was not physically verified during the last 14 years.

(Paragraph 1.1.13)

368 bills for ₹ 3.17 crore submitted to FCI for reimbursement under Hill State Transport Subsidy remained pending with FCI and 515 claims pertaining to the

period from 2004-05 to 2009-10 were not preferred to the FCI for reimbursement for want of the required documents.

(Paragraph 1.1.15)

57,365 undernourished women and girls were not provided the target quantity of 18 kg rice free of cost per head under Nutritional Programme for Adolescent Girl (NPAG) due to diversion of 1032.57 tonnes rice from NPAG to another scheme during 2007-08.

(Paragraph 1.1.16.2)

1.1.1 Introduction

The Public Distribution System (PDS) was evolved to ensure timely availability of foodgrains at an affordable price to enhance food security particularly to the weaker sections of society. PDS, till 1992, was a general entitlement scheme for all consumers without any specific target. A Revamped Public Distribution System (RPDS) was launched in June 1992 and the Targeted Public Distribution System (TPDS) was introduced with effect from June 1997. Under the TPDS special cards are issued to families Below the Poverty Line (BPL) and foodgrains are provided to them at specially subsidised prices. The system is regulated under the provisions of Public Distribution System (Control) order 2001 and is operated under the joint responsibility of the Central and State Governments. Tripura being a deficit State, the scheme of Decentralised Procurement was not implemented in the State. Therefore, the Central Government, through Food Corporation of India (FCI) has assumed responsibility for procurement, storage, transportation, and bulk allocation of foodgrains for the State of Tripura. The operational responsibility of lifting and distribution of foodgrains within the State, identification of families below the poverty line, issue of ration cards and supervision and control of the functioning of Fair Price Shops (FPS) rest with the State Government.

1.1.2 Organisational set-up

The Food, Civil Supplies and Consumer Affairs Department is functioning under the Principal Secretary. He is assisted by a Director, who in turn is assisted by a Joint Director and the Controller of Stores and Distribution at the State level and by 17 Sub-Divisional Magistrates (SDM) at Sub-Divisional level, an Officer-in-Charge(OC), Agartala Rationing Authority (ARA) for Agartala Municipal Area, Officer-in-Charge Central Stores and two Deputy Directors (Food) at North Tripura and South Tripura Districts.

1.1.3 Scope of Audit and Audit Methodology

The operation of PDS for the period from 2005-06 to 2009-10 was reviewed during May-July 2010 through test check of the records of the Directorate of Food, Civil Supplies and Consumer Affairs Department, Central Stores at AD Nagar, Agartala Rationing Authority (ARA), Directorate of School Education, Directorate of Social Welfare and Social Education Department and FCI office located at Agartala. All the

5 Sub-divisional Magistrates¹ of West Tripura District including 24 FPSs² under 5 Sub-divisions and ARA area were selected for detailed audit through Simple Random Sampling Without Replacement method. The review commenced with an entry conference with the Principal Secretary to the Government of Tripura, Food, Civil Supplies and Consumer Affairs and other Departmental officers on 21 May 2010 wherein the audit objectives, criteria and methodology were discussed. The review concluded with an exit conference held with the Commissioner and Secretary to the Government of Tripura, Food, Civil Supplies and Consumer Affairs Department and other departmental officers on 29 September 2010 wherein the points noticed during the course of audit were discussed in detail and their views obtained, and incorporated in the Report at appropriate places.

1.1.4 Audit Objectives

The objectives of performance audit were to evaluate the effectiveness of the Public Distribution System in ensuring regular supply of foodgrains to the people in the State. This involved assessment of:

- Efficacy of the system for identification of different categories of beneficiaries.
- Effectiveness of allocation and distribution of foodgrains by Government to ensure that all people have access to foodgrains in time and at prescribed quantity and rates.
- Convergence with other foodgrains based welfare schemes.
- Adequacy and effectiveness of the monitoring system adopted.

1.1.5 Audit Criteria

Audit objectives were benchmarked against the following criteria:

- Guiding principles prescribed by the GOI relating to identification of beneficiaries.
- Provisions of the PDS (Control) order, 2001.
- Orders/instructions of State Government for issue of ration cards, monitoring over the functioning of FPSs.
- Government instructions regarding quality of foodgrains.
- Prescribed monitoring mechanism.

1.1.6 Financial arrangement and accounting

The Department had been procuring foodgrains (Rice and wheat) through cash credit accounting system with the Reserve Bank of India since April 1994. Rice and wheat

¹ Sadar, Bishalgarh, Teliamura, Khowai and Sonamura.

² ARA: (1) Colonel Chowmuhani (FPS-20). (2) MG Bazar, (FPS-27). (3) Katasheola, (FPS- 140) (4) Durga Chowmuhni FPS:70.

SADAR: (1) Lankamura (2) Kabrakhamar (3) Shivsakti, Bamutia and(4) Bagbari.

TELIAMURA: (1) Teliamura FPS No.3 (2) Teliamura -2 (3) Tuichindrai (4) Office tilla No.2.

SONAMURA: (1) Chandanmura (2) Bashpukar (3) Madhuban (4) Bairagibazar FPS.

KHOWAI: (1) Dhalabil (2) Banbazar (3) Ganki (4) Santinagar.

BISHALGARH: (1) Chowmohani Bazar, (2) Pramodenagar . (3) Brajapur, (4) Amtali – 4.

were procured out of cash credit account by advance deposit of funds to FCI, Agartala. The expenditure on procurement of other items like sugar and salt were met out of a revolving fund account (₹ 5 crore) opened (August 2004) in the State Bank of India (SBI) in favour of the Director of FCS&CA. As per guidelines of Cash Credit Accounting System prescribed (July 1994) by the Department, double entry system Cash Book was to be maintained by the Directorate, Dy. Directors at North and South Tripura districts, OC³ Central Stores, OC ARA, Agartala and all SDMs in the prescribed format. However, it was seen that the said Cash Book was not maintained by the Directorate for the period from 2005-06 to 2009-10. A double entry system of Cash Book required to be maintained by the Directorate for the Revolving Fund account as per guidelines issued (August 2004) by the Department was also not maintained by them.

It was further noticed that out of 7 units test checked, only 3 units (Central Stores, ARA and SDM Sadar) maintained the Cash Book and the remaining 4 units (SDMs of Bishalgarh, Sonamura, Teliamura and Khowai) did not maintain the Cash Book in the prescribed format.

In the absence of Cash Books in the Directorate, the amount received for the cost of foodgrains delivered to the FPSs and amount spent on purchase of foodgrains from FCI, transport charges, etc., could not be verified in audit with the figures of cheque issue register and remittance register. Balance at bank was also not reconciled periodically due to non availability of the balance as per Cash Book. Due to non-maintenance of Cash Book in the prescribed format by SDMs the details of sales accounts, amount received from Directorate, details of remittance to Banks, transportation charges, handling charges etc. could not be ascertained and verified in audit.

The Government in the exit conference (September 2010) accepted the observation and stated that the double entry system Cash Book could not be maintained due to some internal problems and assured that these would be maintained henceforth.

1.1.7 Scenario of foodgrains in the State

According to the census 2001, population of the State was 31.99 lakh. The decadal population growth during 1991-2001 was 16.03 *per cent* and exponential growth rate during the said period was 1.46 *per cent* per annum. Considering this, the estimated population of the State was 34.49 lakh in 2006 as projected by the Registrar General and Census Commissioner, Ministry of Home Affairs, Government of India, and per capita per day requirement of cereal (rice) as per norms fixed by the Indian Council of Medical Research was 500 grams. A pipe line stock of 10 *per cent* and wastage at the rate of 12.5 *per cent* was also to be maintained.

The availability of rice, locally produced and lifted from FCI during the period from 2005-06 to 2009-10 are given below:

³ Officer-in-Charge

Table No. 1.1.1*(in lakh tonnes)*

Year	Total projected population (In lakh)*	Total requirement of rice**	Local production***	Lifted from FCI	Total available	Surplus
2005-06	34.07	7.69	6.14	2.16	8.30	0.61
2006-07	34.49	7.79	6.30	2.66	8.96	1.17
2007-08	34.91	7.89	6.49	2.42	8.91	1.02
2008-09	35.32	7.98	6.48(P)	2.75	9.23	1.25
2009-10	35.74	8.07	NA	2.72	---	--

* Source: www.censusindia.gov.in.
** The requirement of foodgrain has been calculated @ 182.5 kg per head per year plus wastage @ 12.5 per cent plus pipe line stock of 10 per cent.
*** The Economic Review 2008-09, Govt of Tripura.

The above table shows a surplus availability of rice (local production and quantity lifted from FCI taken together) compared to the requirement in the State. As the State Government did not procure any foodgrains locally, the entire PDS is dependent on supply from FCI only. For operating an uninterrupted PDS, the State Government intended to create a buffer stock of 50,000 tonnes in view of the remoteness of the State and vulnerability of the NH 44 during the rainy season. The target of maintaining the buffer could not be achieved due to lower allocation of rice by the FCI.

1.1.8 Rationing population

Ration cards are issued by the Sub-divisional Magistrates in the respective Sub-divisions except in Agartala Municipal Areas (Under Sadar Sub-division) where the Ration Cards are issued by the Officer-in-charge of the Agartala Rationing Authority (ARA) for different categories of beneficiaries such as APL, BPL and AAY families. Projected population, rationing population and number of ration cards in position during the period from 2005-06 to 2009-10 are as under:

Table No. 1.1.2

Year	Total Projected population*	Total Rationing population	Number of ration cards	Average members per card
2005-06	34,07,000	33,48,078	7,28,367	4.6
2006-07	34,49,000	34,13,173	7,29,589	4.7
2007-08	34,91,000	34,13,173	7,29,589	4.7
2008-09	35,32,000	34,25,792	7,34,073	4.7
2009-10	35,74,000	**34,48,337	**7,37,553 ⁴	4.7

• Source: www.censusindia.gov.in.
• ** Position up to October 2009(provisional).

It would be seen that the rationing population is less than the projected population. The increase in rationing population was more than one lakh during 2005-06 to 2009-10, while the increase in ration cards was only 9,186. The requirement of foodgrains (rice) also increased by 3858 tonnes⁵ per year in 2009-10 compared to 2005-06.

⁴ APL: 442053, BPL: 182874, AAY: 112626.

⁵ 9186 x 35 kg x 12= 3858 tonnes.

1.1.9 Identification of beneficiaries

As per survey conducted by the State Government in 2000-01, 4.06 lakh families were living Below Poverty Line(BPL), but the GOI had fixed BPL quota at 2.95 lakh (June 2003) house holds. In response, the State Government had taken up (February 2008) with the GOI for upward revision of the BPL families. The BPL families were identified by conducting survey as per the norms prescribed by the GOI and the list of identified families was approved by the *Gram Sabha* in case of rural area. In case of urban areas the list of identified BPL families were approved by the Nagar Panchayats and Agartala Municipal Council.

AAY was launched in December 2000 which reflected the commitment of the Government to ensure food security for all with special emphasis to serve the poorest of the poor living both in urban and rural areas. AAY provided for identification of those families from BPL families which may be termed as poorest of the poor. In 2001 a total 45,224 poorest of the poor amongst BPL families in the State were covered under AAY and another 67,900 families were inducted under 1st, 2nd and 3rd expansion⁶ of the scheme. Thus, a total 1,13,124 BPL families were identified for providing benefits under AAY with effect from 2007-08. AAY families were identified by conducting survey as per prescribed norms of GOI at the Block and Panchayat level in 2001, 2003 and 2006.

During the year 2009-10, a detailed survey has been conducted by the Rural Development Department for replacement and inclusion of eligible/ ineligible beneficiaries for different categories of ration cards, but the report of the survey is yet to be finalised (July 2010). Apart from above, there was no system for revision of the list of beneficiaries from year to year. Due to 3 expansions of AAY, during the period under review, a number of AAY families shifted from BPL families but the overall cap of 2.95 lakh households fixed by GOI remained constant.

Year-wise position of BPL/AAY household for the period from 2005-06 to 2009-10 as furnished by the Department is shown below:

Table No. 1.1.3

Year	No of BPL Household/ Cards	No of AAY Household/ Cards	Total (2 + 3)
(1)	(2)	(3)	(4)
2005-06	2,27,076	67,924	2,95,000
2006-07	2,27,076	67,924	2,95,000
2007-08	1,81,876	1,13,124	2,95,000
2008-09	1,82,360	1,12,164	2,94,524
2009-10 (up to 10/2009)	1,82,874	1,12,626	2,95,500

It was observed that during 2008-09 the total numbers of BPL/AAY families decreased by 476 whereas during 2009-10 the number increased by 500 against the fixed quota of 2.95 lakh. Reasons for variation in numbers of BPL/AAY families

⁶ 1st : November 2003; 2nd & 3rd : December 2006.

during 2008-09 and 2009-10 were not on record. The Department stated (July 2010) that the details of BPL/AAY families are under collection from Sub-divisional level.

1.1.9.1 Issue of ration cards

As per PDS(Control) order 2001, the Department issued distinctive ration cards to APL, BPL and AAY families. Scrutiny of about 2000 ration cards issued from the selected sample of 5 SDMs of the West Tripura District and ARA during 2008-09 and 2009-10 revealed that only 19 ration cards (about 1 *per cent*) were issued after more than one month of the receipt of the application which is indicative of positive attitude of the Department.

1.1.9.2 Revision of ration cards

As per clause 2(7) of the *Annexe* to the Public Distribution System (Control) Order, 2001, a ration card shall be valid for a period of five years from the date of its issue unless it is suspended or cancelled earlier. A ration card shall be issued afresh or renewed after fresh verification of antecedent and such other checks as may be prescribed by the State Government in this regard.

In the State, ration cards were issued in the year 2001-02 and these were required to be renewed by 2006-07 as per provision *ibid*. But the State Government initiated revision of ration cards only during 2009-10. As per action plan, ration cards were to be distributed by 10 February 2010, but are yet to be distributed (July 2010). The Director of FCS&CA stated (June 2010) that issue of new ration cards could not be done due to non-receipt of a district-wise BPL list from the Rural Development Department who conducted the BPL survey during 2009-10.

1.1.10 Allocation and Distribution of foodgrains under PDS

Requirement of PDS and TPDS foodgrains was assessed on the basis of number of ration cards and the scale of foodgrains to be issued under the scheme. On receipt of the allocation from GOI, foodgrains are lifted from the godowns of the FCI and are distributed to the beneficiaries through FPS. Validity period for lifting of foodgrains as per the allocation order is 60 days for each allocation month separately from the first day of the previous month of the allocation month and ending on last day of allocation month. Payment of the cost of the foodgrains allotted is to be made to FCI latest by 25 of each allocation month.

1.1.10.1 Rice

The year-wise requirement, allocation, lifting and off take (distribution) of APL/BPL/AAY rice as furnished by the Department and FCI are given below:

Table No. 1.1.4*(in lakh tonnes)*

Year	Requirement			Allocation			Lifting			Off take (issued to FPS)		
	APL	BPL	AAY	APL	BPL	AAY	APL	BPL	AAY	APL	BPL	AAY
2005-06	1.82	0.95	0.29	1.31	0.95	0.29	0.40	0.94	0.29	0.57	0.98	0.28
2006-07	1.82	0.95	0.29	1.45	0.95	0.29	1.02	0.95	0.29	1.04	0.94	0.29
2007-08	1.82	0.81	0.43	1.14	0.81	0.43	1.06	0.80	0.41	0.89	0.79	0.41
2008-09	1.82	0.77	0.47	1.26	0.77	0.47	1.24	0.76	0.48	1.10	0.77	0.47
2009-10	1.82	0.77	0.47	1.50	0.77	0.47	1.37	0.77	0.46	1.22	0.75	0.46
Total	9.10	4.25	1.95	6.66	4.25	1.95	5.09	4.22	1.93	4.82	4.23	1.91

Source: Departmental information and FCI.

Analysis of the projected requirement, allocation and lifting of rice revealed the following:

- During the last five years GOI allocated the full quota of BPL/AAY rice required and there was lifting and off take of the allocated quantity of rice over the years. In respect of APL rice, the GOI allocated 6.66 lakh tonnes rice during the last five years which was far below the projected requirement (9.10 lakh tonnes) and the actual off take was only 4.82 lakh tonnes. The un-lifted foodgrains lapsed and there was no case of reallocation of un-lifted foodgrains.
- The short lifting of APL rice during 2005-06 and 2006-07 was attributed by the Director of FCS&CA mainly to lesser demand of APL rice as the price of rice in the open market was more affordable to the public. The short lifting of the same commodity during 2007-08 to 2009-10 though insignificant was due to failure of the FCI to release the entire quantity of rice allocated by GOI.
- In order to ensure food security to the tribal inhabitants in hilly and remote areas, the State Government supplied additional rice (out of APL quota) to the beneficiaries in those areas where local production of rice was negligible and rice was not even available in local open market for meeting the actual requirement beyond the normal supply under TPDS. Consequent upon supply of additional rice to the hilly areas and short allocation of APL rice made by the GOI the scale of rice for APL consumers was reduced from 35 kg per family per month to 20 kg since April 2007.
- The issue price of the APL rice was fixed at ₹ 9.60 per kg⁷. The scale of rice was maintained at 35 kg per family per month and the issue price of rice has been maintained at ₹ 6.15 per kg⁸ and ₹ 3 per kg for BPL & AAY families respectively.

1.1.10.2 Wheat and Sugar

The year-wise position of allocation, lifting and off take during the period from 2005-06 to 2009-10 is shown below:

⁷ FCI price ₹ 8.30 per kg + ₹ 1.30 overhead cost per kg, added by the State Government.

⁸ FCI price ₹ 5.65 + ₹ 0.50 per kg, added as determined by the GOI.

Table No. 1.1.5

(in lakh tonnes)

Year	Allocation		Lifting		Off take (issued to FPS)	
	Wheat	Sugar	Wheat	Sugar	Wheat	Sugar
2005-06	0.48	0.30	0.30	0.16	0.30	0.18
2006-07	0.25	0.33	0.24	0.23	0.18	0.22
2007-08	0.25	0.35	0.22	0.28	0.17	0.24
2008-09	0.25	0.34	0.18	0.19	0.17	0.19
2009-10	0.28	0.34	0.25	0.29	0.18	0.26
	1.51	1.66	1.19	1.15	1.00	1.09

There was short lifting of wheat (21 per cent) and sugar (30 per cent) during 2005-06 to 2009-10. As a result the Department could distribute only 437 grams (2008-09) to 746 grams (2005-06) atta per head per month during 2005-06 to 2009-10 against the scale of 1 kg atta per head per month. Similarly, the Department could distribute only 360 grams, 509 grams and 396 grams sugar per head per month against the scale of 700 grams to the rural people during 2005-06, 2006-07 and 2008-09 respectively. The Director stated (July 2010) that there was short lifting of wheat and sugar mainly due to short delivery made by the FCI against the allocation and irregular induction of railway wagons in the State.

1.1.10.3 Reconciliation of foodgrains released and lifted by State

The Department could not furnish periodical reconciliation Statement of foodgrains released by GOI and lifted by the State. The Director stated (August 2010) that reconciliation is being done regularly on the basis of certificate given on the over leaf of Release Order (RO) issued by the concerned FCI depot. The Commissioner and Secretary during exit conference (September 2010) assured that regular reconciliation with the FCI would be done henceforth.

1.1.10.4 Suspected Misappropriation of PDS wheat/ whole meal atta

According to the agreement executed (December 2007) between M/S Matilal and Gouri Food & Storage Pvt. Ltd. Madhuban, Badharghat and Food, Civil Supplies and Consumer Affairs Department, Government of Tripura, allotment of wheat @ 800 tonnes per month was to be issued from December 2007 onwards for grinding into whole meal atta for delivery to the authorised sub-divisional nominees/ FP Shops under ARA.

Scrutiny of report of the physical verification of stock (March 2009) of the miller revealed that 399.20 tonnes of whole meal atta were not supplied to the authorised nominees/FPSs. Besides, of 223.08 tonnes of wheat-bran produced (October 2008) by the firm, 98 tonnes were sold in the open market at higher rate of ₹ 11 per kg (approved rate: ₹ 5.10 per kg for Government supply) in violation of the supply contract with the ARD Department who demanded 100 tonnes bran in September

2008. Thus, 399.20 tonnes atta and 98 tonnes bran valuing ₹ 2.78 crore⁹ were suspected to be misappropriated by the miller between December 2007 and January 2009.

The Department issued a show cause notice to the miller (7 May 2009) who submitted a reply on 16 May 2009. After examining the reply, the Department issued a memorandum (July 2009) asking the miller to deposit ₹ 7.23 lakh within ten days but the miller did not deposit the amount within the stipulated period. The Department then rescinded the agreement executed with the firm and a first information report (FIR) was lodged (August 2009) with the Amtoli Police station, Bishalgarh Sub-division. On the other hand a writ petition was filed by the miller in Gauhati High Court, Agartala Bench. According to the judgment and order (12 April 2010) of the Hon'ble Gauhati High Court, Agartala Bench, FCS&CA Department was to make an enquiry within three months time. Pending disposal of the enquiry the State shall allot wheat for the amount mentioned in the agreement on monthly basis in favour of the firm provisionally for necessary conversion to whole mill atta and for distribution of the atta as per agreement.

The Department stated (July 2010) that enquiry by the Principal Secretary of the Department is in progress and a report will be submitted shortly to the Hon'ble High Court.

1.1.11 Functioning of Fair Price Shops

The State Government, in general, limited the number of ration cards between 400 and 500 per FPS. There are 1607 FPSs in the State with 459 ration cards per FPS on an average. However, test check of the selected sample of 24 FPSs in 5 Sub-divisions and ARA showed that the number of ration cards attached per FPS varied from 232 (ration shop No. 76 of ARA) to 741 (Ration Shop No 1 at Gonki, Khowai).

A joint inspection of FPS with the representatives of the Department was conducted covering the 24 number of units selected. The following observations emerged from the inspection:

- the mandatory information¹⁰ written on a notice board were displayed in all the FPSs visited.
- Monthly sales return of the FPS are checked and countersigned by the Chairman of FPS level Vigilance committee before submitting the same to the SDMs/ OC, ARA which was necessary for getting allocation of foodgrains for the subsequent months. It was seen that the prescribed scale of issue of rice was maintained in all the 24 FPS inspected.

⁹ Atta @ ₹ 571 per quintal and bran @ ₹ 510 per quintal.

¹⁰ (1) List of BPL and AAY beneficiaries, (2) entitlement of essential commodities, (3) scale of issue, (4) retail issue price, (5) Timing of opening and closing of FPS, and (6) stock of essential commodities etc.

- The dealers did not issue cash memos for sale of sugar to the consumers though recommended by the Committee on Public Accounts in its 79th Report in 2007. The Department is yet to take steps for enforcing the system of issue of cash memos for sale of sugar in all the FPS inspected (July 2010).



Photographs showing the display of mandatory information in ration shops.

1.1.11.1 Inspection of FPSs

The Department fixed, in June 2006, the following target for inspection of FPSs by the Departmental officers which were revised in October 2006 for FPSs located in urban areas as detailed below:

Table No. 1.1.6

Sl. No.	Designation of the officers	Target of inspection Per month	Revised target for inspection in urban areas
1.	Inspector/ Sub-Inspector	15 FPSs	25 FPSs
2.	Chief Inspector	10 FPSs	15 FPSs
3.	Assistant Director/ SDC(Food)	05 FPSs	8 FPSs
4.	Officer-in-charge, Agartala Rationing Authority	07 FPSs	10 FPSs

According to the target fixed (June 2006) and revised target (October 2006) a total of 43,378 inspections were to be conducted by the inspecting officers during the period from July 2006 to March 2010 (**Appendix - 1.1**). Out of which a total 38,524¹¹ (**Appendix - 1.2**) inspections (89 *per cent* of the target) were reported to have been conducted during that period.

The Department did not maintain details of inspecting officer-wise number of inspections done. The records in respect of inspections done by the Officer-in-Charge, ARA, Assistant Directors and Sub-divisional Collectors, were not made available to audit. In the exit conference (September 2010) the Government stated that inspecting officer-wise inspection reports would be maintained henceforth.

1.1.11.2 Pilferage of rationing commodities

Several instances of pilferage of commodities from FPSs to open market were noticed during the period under review. During inspection/ raids in the FPSs/ local markets, the following commodities were seized by the Departmental officers during April 2005 to March 2010.

Table No. 1.1.7

Commodities		Quantities	Value (Rupees in lakh)
1.	Rice	67.08 tonnes	6.37
2.	Sugar	4.62 tonnes	0.62
3.	Kerosene oil	23,375 litres	2.23
4.	Atta	0.85 tonnes	0.08
Total:			9.30
Details are given in Appendix - 1.3 .			

The Department had also taken action against the persons/ dealers who were found to be involved in the aforesaid activities. During 2005-06 to 2009-10, 39 persons were arrested and the Department suspended 94 licenses, cancelled 73 licenses and issued 1897 show cause notices. Year-wise break up are shown in **Appendix - 1.4**.

The Department constituted the State Level Enforcement Team and District Level Enforcement Team only in 2008-09. It was seen that out of 67.08 tonnes of rice seized by the Department during 2005-06 to 2009-10, 50.44 tonnes (76 *per cent*) were seized during 2008-09 and 2009-10 i.e. after constitution of the Enforcement teams.

1.1.12 Quality control on foodgrains under PDS

As per provisions of PDS (Control) Order 2001, before making the payment to the FCI the representatives of the State Government or their nominees and the FCI shall conduct joint inspection of the stock of foodgrains intended for issue to ensure that the stock conform to the prescribed quality specifications. Further, the FCI was also to issue to the State Government, stack-wise sealed samples of the stock of foodgrains supplied to them for distribution, under the PDS at the time of dispatch. It was

¹¹ Inspections: 37235 + Raids: 1289

noticed that joint inspection at the time of taking foodgrains was not conducted. FCI also did not issue any sealed samples of stock of foodgrains to the State Government during 2005-06 to 2009-10. Besides, as per the information furnished, Department did not have any laboratory of its own to test samples of foodgrains to ensure quality of foodgrains issued. The Department stated (July 2010) that as and when suggested by the technical wing of the Department, the supplies were tested by the 'Public Analyst' of the State Health Department at Agartala. But the details of sample collected, outcome of such test result, etc., were not on record. This indicated inadequacy of the test facilities available with the Department. As such the possibility of supplying inferior quality of foodgrains to beneficiaries under PDS could not be ruled out.

1.1.13 Physical verification of Stores

According to Provision under GFR 116, all Government stores are required to be physically verified once in a year. It was noticed that physical verification of 65 godowns out of 115 had not been done for periods ranging from 1 to 14 years. It was also seen that the stock of Central Stores, at A.D. Nagar, Agartala which caters to about 41 *per cent* of the total foodgrains lifted and distributed, was not physically verified during the last 14 years (1997-2010). Thus, the extent of loss due to transportation, handling, pilferage, theft, etc., remained un-assessed. The Government in the exit conference stated (September 2010) that the physical verification of Central Stores, AD Nagar, Agartala could not be conducted due to shortage of Dy. Collector Level officers who were to do the job as per norms. The matter will be taken up on priority basis and the physical verification will be completed shortly.

1.1.14 Construction of Godowns

GOI released ₹ 3.80 crore during 2008-09 and 2009-10 (₹ 1.98 crore¹² in December 2008 and ₹ 1.82 crore¹³ in November 2009) for construction of 14 godowns. Test check of records revealed that out of ₹ 3.80 crore, ₹ 3.36 crore was allocated to the State PWD (upto July 2010) for construction of 12 godowns¹⁴ and the balance amount of ₹ 43.89 lakh remained un-allocated (July 2010). The Department stated that the funds could not be placed to the PWD in time due to problems in selection of land. The progress of construction of the godowns was not made available to audit.

1.1.15 Transportation and Reimbursement of Transport Subsidy

Transportation of rice, wheat, sugar, etc., from one godown to another including FCI points was made by contractors. The rate for carrying of the goods was approved by the departmental purchase committee (under the Chairmanship of the Principal Secretary of the Department) through invitation of tenders every two years.

¹² For 5 godowns at Kanchanpur, Gandacherra, Silachari, Ganganagar, Chamanu .

¹³ For 9 godowns at Sabroom, Manubazar, Rajnagar, Ampinagar, Kumarghat, Kamalpur, Belonia, Teliamura and Melagarh.

¹⁴ Kanchanpur, Gandacherra, Silachari, Ganganagar, Sabroom, Manubazar, Rajnagar, Ampinagar, Kumarghat, Kamalpur, Belonia, and Melagarh.

Hill State Transport Subsidy (HSTs) is applicable to the State for transportation of foodgrains under PDS with effect from 1st November 1990. These transport charges cover the expenditure incurred by State Government for moving foodgrains from two base depots (Agartala and Dharmanagar) of FCI to the 13 approved Principal Distribution Centres¹⁵ (PDCs). These charges are reimbursed by the FCI on actual basis as certified by the State Government. The HSTs claim is required to be preferred fortnightly or monthly.

It was noticed that 368 bills/ claims for ₹ 3.17 crore (**Appendix - 1.5**) pertaining to the period from 1998-99 to 2009-10 submitted to FCI during April 2004 to September 2010 were pending reimbursement from the FCI mainly due to submission of claims with insufficient and improper supporting documents such as copies of release order, prescribed certificate required to be furnished by the Department etc. In addition to above, 515 claims (**Appendix - 1.6**), the amount not yet assessed by the Department pertaining to the period from 2004-05 to 2009-10 were lying with the Department. These claims could not be preferred to FCI (September 2010) for reimbursement mainly due to non-receipt of details of cheques (indicating the number, date, amount, the bank in which drawn, bank branch, the parties name for cheques issued), acknowledgement receipt of stock from the recipient centres, completion certificate from FCI etc. This indicates that the Department did not evolve proper mechanism for obtaining timely reimbursement of claims on transportation of foodgrains under PDS. As a result, the State could not avail the full benefit of subsidies provided for under the scheme in a timely manner.

The Government in the exit conference (September 2010) agreed to evolve a system for streamlining claims through approved format from FCI including computerisation.

1.1.16 Other Welfare Schemes

1.1.16.1 NP-NSPE (MID-DAY-MEAL)

Under the Mid-day-Meal (MDM) programme, free foodgrains are supplied @ 100 grms and @ 150 grms per child per day for children studying in schools at primary (Class I to V) stage and upper primary stage respectively. Local Depots of the Food Corporation of India (FCI) were to supply the foodgrains and centralised payment of the cost of foodgrains is made to the FCI by the Government of India.

The position of allocation, lifting, off take during 2005-06 to 2009-10 is shown below:

¹⁵ 1) Agartala, 2) Dharmanagar, 3) Kumarghat, 4) Ambassa, 5) Udaipur, 6) Amarpur 7) Bakafa, 8) Belonia, 9) Sabroom, 10) Gandacherra 11) Kamalpur, 12) Kanchanpur, and 13) Chamanu.

Table No. 1.1.8*(In tonnes)*

Year	Allocation			Quantity lifted		
	Primary	U/Primary	Total	Primary	U/Primary	Total
2005-06	9505.14	000	9505.14	9429.86	00	9429.86
2006-07	5386.04	000	5386.04	5183.02	00	5183.02
2007-08	9316.64	353.08	9669.72	9316.64	353.08	9669.72
2008-09	3990.68	2574.00	6564.68	3990.68	2574	6564.68
2009-10	2597.28	2809.86	5407.14	2597.28	2597.76	5195.04
	30795.78	5736.94	36532.72	30517.48	5524.84	36042.32

Scrutiny of records of the Directorate of FCS&CA and Directorate of Education (School) Departments revealed the following:

- 278.29 tonnes rice could not be lifted under MDM (primary schools) scheme during 2005-06 and 2006-07 due to non-availability of rice with the FCI.
- During 2009-10, allotment of 212.10 tonnes of free rice under MDM (upper primary schools) lapsed as the Department failed to lift the same from FCI due to late receipt of allocation order from the Directorate of Education (School) Department and non-arrangement of adequate number of vehicles for transportation. It was noticed that for implementation of the scheme, the same quantity of rice (212.10 tonnes) was diverted from APL quota at a cost of ₹17.60¹⁶ lakh. Hence, the Department sustained a loss of ₹ 17.60 lakh due to lapse of the allocated free rice.

The Government, in the exit conference (September 2010) accepted the loss of ₹17.60 lakh and stated that the circumstances under which the arrangement for adequate number of vehicles for lifting and transportation of the 212.10 tonnes free rice could not be made will be examined and necessary action taken.

1.1.16.2 Nutritional Programme for Adolescent Girl (NPAG)

Under the NPAG scheme, pregnant and lactating women with body weight less than 40 kg and adolescent girls with body weight less than 35 kg are entitled to get 6 kg of rice per month free of cost for a period of three consecutive months. The year-wise position of allocation and lifting for the period from 2005-06 to 2009-10 as furnished by the Department are given below:

Table No. 1.1.9*(In tonnes)*

Year	Allocation	Quantity lifted	Remarks
2005-06	1123.22	1123.22	
2006-07	1420.00	1420.00	
2007-08	1032.57	1032.57	Utilised for SNP/WBNP.
2008-09	1097.57	887.56	Balance 210.01 tonnes were lifted in 2009-10.
2009-10	362.92	572.93	210.01 tonnes was lifted out of allotment of previous year (2008-09).
	5036.28	5036.28	

Source: Departmental records.

¹⁶ ₹8300 x 212.10 = ₹17,60,446.60.

Scrutiny of record revealed that the entire quantity of 1032.57 tonnes rice (costing ₹ 66.19 lakh) allocated under the scheme during 2007-08 was diverted for implementation of Supplementary Nutrition Programme (SNP)/Wheat Base Nutrition Programme (WBNP) programme. As a result 57,365 undernourished women and girls were deprived of the allocated 18 kg rice per head free of cost for three months (6 kgs per month) during 2007-08.

The Director stated (July 2010) that the concerned SDMs had been instructed to take necessary steps to adjust the diverted quantity of NPAG rice. Further development in this regard was awaited. Even if the adjustment is carried out, the fact remains that the targeted group of people were denied their allocation during 2007-08 due to such diversion.

The Government in the exit conference stated (September 2010) that the diversion was made by the Social Welfare and Social Education Department being the nodal department. The audit observation would be communicated to that Department for necessary action.

1.1.16.3 Wheat Base Nutrition Programme/SNP (WBNP)

The GOI had allotted monthly quota of foodgrains under WBNP with the instruction for depositing the cost of foodgrains against allotted quota within 20th of each month and lifting by 25th of the month, otherwise the allotment/ balance quantity would lapse. Detailed position of allocation and lifting during 2005-06 to 2009-10 were as under:

Table No. 1.1.10

(In tonnes)

Year	Allocation	Quantity lifted	Remarks
2005-06	3909.00	3909.00	--
2006-07	2512.00	2512.00	--
2007-08	4228.00	4228.00	--
2008-09	5547.00	4659.02	887.98 tonnes was not lifted due to non-depositing the cost of foodgrain by Directorate of Social Welfare and Social Education Department.
2009-10	9482.00	6769.00	2713 tonnes was not lifted due to non-depositing the cost of foodgrain by Directorate of Social Welfare and Social Education Department.
	25678.00¹⁷	22077.02	

It was seen that 3600.98 tonnes of rice were short lifted during 2008-09 and 2009-10. The Director stated (July 2010) that 887.98 tonnes of rice could not be lifted due to failure of the Social Welfare and Social Education Department in depositing the cost, and 2713 tonnes of rice could not be lifted as the allocation order was received after expiry of the validity period. The attempt to lift the foodgrains after the validity period was also not accepted by the FCI.

¹⁷ Does not include 1058 tonnes of rice allocated during 2009-10 as communicated by GOI on 26.4.2010 after the expiry of the financial year, the validity period of lifting of which was up to 31.5.2010.

1.1.17 Monitoring and evaluation

1.1.17.1 State Level Vigilance Committee (SLVC)

The Department did not constitute SLVC for monitoring the PDS. A State Level Enforcement Team (SLET) consisting of four members¹⁸ headed by one Assistant Director was constituted in July 2008. The team was to perform enforcement activities across the State in addition to their normal duties. However, a State vigilance team was constituted in March 2009 headed by the same Assistant Director who was heading the enforcement team, two Inspectors of ARA were attached with the team in addition to their normal duties. The team was to exercise vigilance over the functioning of PDS network including open market and take necessary action as per statutory provision of the law in all Sub-divisions of the State. The Department did not prescribe any schedule for submitting fortnightly /monthly/quarterly report by the teams.

Scrutiny of records revealed that the officer heading the State Level Enforcement Team was also assigned (December 2008) the charge of the District Level Enforcement team for Dhalai district and Agartala Municipal Area. Thus, the activity of the State Level Enforcement Team was adversely affected. As per information made available to audit only four inspection reports were submitted by the SLET during July 2008 to August 2009. These reports contained *inter alia*, seizure of 8,890 kg rice, 2,080 litre kerosene oil, 100 kg sugar, and FIRs were lodged in 9 cases against the inspection of 23 cases.

1.1.17.2 District Level Vigilance Committee (DLVC)

The Department did not constitute any DLVC. However 4 District Level Enforcement Teams (DLET) were constituted in November 2008 consisting of two members in each team. The members of the team, in addition to their normal duties were to exercise the vigilance of the functioning of PDS including monitoring the market price of essential commodities, etc., and to take necessary action as per statutory provisions of the law. These teams were reconstituted (December 2008) with the creation of a separate enforcement team for Agartala Municipal Area. The DLETs were again reconstituted in September 2009. The teams were to conduct tours at least 10 days in a month to perform effective enforcement activities and submit weekly report to the Director, FCS&CA with a copy to the concerned DM& Collector and Sub-divisional Magistrate respectively. A total of 272 reports¹⁹ were to be submitted by 4 DLETs during the period from November 2008 to March 2010, against which, only 10 reports²⁰ were submitted by the DLET which is indicative of a very negligible number of inspections conducted by the DLETs. These reports contained *inter alia*

¹⁸ One Assistant Director, in charge of ARA, one Chief Inspector (ARA), two Inspectors, one from SDM, Sadar and the other from the Directorate.

¹⁹ 4 teams x 4 weeks in a month x 17 months = 272.

²⁰ As per reports made available to audit.

seizure of 7,310 kg rice, 7,383 litre kerosene oil, 100 kg sugar, 50 kg Atta and FIRs were lodged in 15 cases against the inspection of 78 cases.

1.1.17.3 Sub-divisional Supply Advisory Committee (SSAC)

The Department constituted SSAC in all Sub-divisions and in Agartala Rationing Authority Area. The Committee was to advise Sub-divisional authorities in all matters relating to functioning of FPSs, distribution of foodgrains and other essential commodities. Powers have been delegated to the SSAC for proper functioning of the committees, such as to inspect any premises used for sale, distribution and storage of foodgrains, inspect book of accounts of sellers/ distributors, checking of weight and measures used in any transaction relating to sale/distribution of foodgrains. The Committee was to be assisted by the Sub-Divisional Level Officers of FCS&CA and meeting was to be held at least once in a month.

The number of meetings held in the 5 test checked sub-divisions and ARA area during the period from 2005-06 to 2009-2010 was found to be inadequate against the target fixed. As per target, 348 meetings²¹ were to be held during that period against which only 21 meetings²² were held where the following main decisions were taken:

- Bifurcation of FPS limiting 400 to 500 cards per FPS.
- Conducting awareness programme for the members of FPS level Vigilance Committees.
- Review of BPL/AAY families.
- Modification of double rationing areas.

The Government in the exit conference stated (September 2010) that the activities of SSAC would be strengthened and quarterly activity reports will be obtained from the concerned SDMs for review.

1.1.17.4 FPS Level Vigilance Committee

The Department constituted FPS level vigilance committee in all FPS areas. The main functions of the Committees are to monitor and supervise the working of the FPSs in terms of their opening, working hours, regularity of distribution of commodities, etc. The Committees have the power to verify all records maintained by FPS dealers including checking of stock, sale register, cash memo, records relating to Delivery Orders (DOs) etc. Meeting of the Committee was to be held on prior intimation to the members but the number of meetings to be held in a year was not specified by the Department.

The Committee did not furnish any report on its activities to the SDMs and OC-ARA during the period under review. However, all the 5 selected SDMs (Sadar, Khowai,

²¹ 240 meetings in 4 subdivisions (Sadar, Bishalgarh, Sonamura and Khowai) + 60 meetings in ARA area + 48 meetings of Teliamura Subdivision.

²² ARA:8, Sadar Subdivision: 3; Khowai: 4; Sonamura: 3; Bishalgarh: 2 and Teliamura: 1.

Sonamura, Teliamura and Bishalgarh) and OC, ARA stated (July 2010) that the Committee regularly monitored the functioning of the FPS. The monthly returns submitted by the FPSs to the SDMs/OC, ARA were countersigned by the Chairman of the FPS Vigilance Committee as token of check before issue.

The Government in the exit conference stated (September 2010) that the activities of FPS level Vigilance Committee would be strengthened and quarterly activity reports will be obtained from the concerned SDMs for review.

1.1.17.5 Submission of Progress report and utilisation certificates

As per the provisions of the PDS (Control) Order, 2001 the State Government is to submit progress report in Form –C to the GOI at the end of the following month on which allocation of foodgrains was made. Utilisation certificate (UC) was to be submitted within a period of two months from the month in which the allocation was made. The State Government submitted progress report and UC for the allocation of foodgrains made up to December 2009. Test check of records for the year 2009-10 revealed that the delay in submission of progress report and UC ranged between 2 and 8 months (**Appendix - 1.7**) from the due date of submission.

1.1.17.6 Online monitoring and management system

The Department made an attempt in 2006 to introduce online monitoring system through a website called “*Public Distribution Monitoring System*” under NIC server for daily updating of godown-wise stock position of foodgrains, agency-wise stock position of POL and LPG and market prices of essential commodities. Due to non-availability of basic component of networking in all the field offices, monitoring system for Public Distribution could not become operational in the State.

A proposal for computerization of PDS, formulated (September 2006) by the State Government with an estimated cost of ₹ 0.77 crore, was forwarded to GOI in 2006. The proposal includes creation of database of ration card holders, allocation/lifting and issue of foodgrains to the fair price shop dealers, inventory management, and faster exchange of information between the different levels of the Department. It was also aimed at establishing inter connectivity between the Directorate and all the SDMs, BDOs, and distribution centres. However, approval and financial sanction for the project was not received till July 2010. Thus, none of the PDS activities has been computerized so far and all the Utilisation Certificates and the periodical reports are being sent to GOI through manual process. A monitoring mechanism of the prices of essential commodities between the State and the Ministry of Consumer Affairs, Food & Public Distribution is being done through a web based MIS maintained by the GOI.

1.1.17.7 Evaluation

The National Sample Survey Organisation conducted a study on implementation of TPDS covering the major States in the country. The result of the study was

communicated to the State Government by the GOI in July 2007 with a request to implement 9 points²³ action plan formulated for strengthening of TPDS. The follow up action taken by the Department was communicated to the GOI in September 2007. The action points such as putting the district/FPS wise allocation of foodgrains on the website for public scrutiny, door step delivery of foodgrains and computerization of TPDS operation had not been implemented by the Department (July 2010).

The Government in the exit conference stated (September 2010) that the introduction of door step delivery of foodgrains was not feasible in the present set up.

1.1.18 Conclusion

The performance of PDS in the State with reference to the provision of PDS (Control) Order 2001 and guidelines issued by the Department revealed that Cash Books for transactions under Cash Credit Account and Revolving Fund Account were not maintained as per the requirement. The Department has not put in place a system of periodical reconciliation of foodgrains released and lifted by the State. There was short lifting of foodgrains under APL, MDM and WBNP schemes. Under NPAG a large number of undernourished women and girls were deprived of getting rice free of cost due to diversion of rice from this scheme to another scheme and the objectives of the NPAG scheme were frustrated. Joint inspection to ensure the quality of foodgrains was not carried out and the Department also did not have any laboratory of its own to check/test the quality of foodgrains supplied. The Department could not get timely and regular reimbursement of transport subsidy for distribution of foodgrains. Huge number of claims have not been submitted to FCI due to lack of required documents.

1.1.19 Recommendations

- The Department should take effective steps to ensure proper preparation and maintenance of Cash Books under Cash Credit Account and Revolving fund Account in all the relevant centres of PDS as per guidelines.
- Physical verification of Central Stores should be conducted at the earliest.
- Reimbursement system of transport subsidy claims should be streamlined through computerisation of the activities to ensure timely receipt of claims.
- Online monitoring mechanism in the Department should be strengthened at the State and District level in order to ensure effective implementation of the scheme.

²³ 1) Review of BPL/AAY list, 2) Ensuring leakage free distribution of foodgrains by taking strict action against guilty, 3) Involvement of PRI members, 4) Display of BPL/AAY list on the FPS, 5) District and FPS wise allocation of foodgrains put on website as public scrutiny, 6) Door step delivery of foodgrains, 7) Timely availability of foodgrains at FPS, 8) Training of members of FPS level vigilance Committee, and 9) Computerization of TPDS operation.

REVENUE DEPARTMENT

1.2 Information Technology Review of Tripura Registration Information System (TRIS)

Tripura Registration Information System (TRIS), a project for computerization of registration process was initiated in 2004 to provide efficient and simplified service delivery to common citizen. The system has not yet been made fully operational even in the pilot district of West Tripura and no plan for roll out in all the districts has been formulated as envisaged despite lapse of four years .

Though started in 2004, the computerisation of Registration Services is yet to be made fully operational due to non-fulfillment of essential functional requirements and deficiencies in the application software. The Department has not initiated switch over plan for the selected pilot District of West Tripura and roll out plan for the remaining three Districts of Tripura.

(Paragraphs 1.2. 6 and 1.2.17)

Absence of adequate provision in the system to capture value of immovable properties resulted in manual intervention in determining stamp duty and registration fees. Market value generation through transparent process was not achieved due to non-implementation of Market Value Assessment module.

(Paragraphs 1.2.7.1 and 1.2.9)

The objective of providing reliable information through online query facilities to applicants could not be fully achieved due to deficiencies of the system.

(Paragraphs 1.2.7.3 and 1.2.7.4)

Benefits of integration between Land Registration and Land Record Database could not be achieved due to non-capturing of plot-wise actual area of land.

(Paragraph 1.2.7.5)

Partial capturing of photographs and thumb impressions of buyers and sellers in the TRIS diluted the objective of providing information for minimizing fraud and land disputes.

(Paragraph 1.2.11)

Lack of business continuity and disaster recovery plans resulted in loss of 44 months data in Khowai Sub-Registrar office. Besides, database back up were also not taken in CDs or Tape for offsite storage due to the absence of adequate trained personnel.

(Paragraph 1.2.18.2)

1.2.1. Introduction

The Government of Tripura initiated a project for computerization of registration services called Tripura Registration Information System (TRIS) in June 2004 in order to harness the benefits achieved from the computerization of land records. The Department of Information Technology (DIT) under the Ministry of Communication and Information Technology (MCIT), Government of India agreed to provide technical and financial support (August 2004) for the project at a total outlay of ₹ 140

lakh. The project involved replication of a land registration system 'Computerization of Registration of Documents (CORD)', developed by National Informatics Centre (NIC) and implemented in West Bengal through National Informatics Centre Services Incorporated (NICS), New Delhi. TRIS project was to be implemented by NICS, M/s ICICI Infotech was engaged by DIT to provide consultancy for the project in close coordination with the Revenue Department, Government of Tripura.

TRIS is a Client Server System implemented over a LAN, comprising of Windows 2003 (Server OS), Visual Basic and ASP.net as front-end tool and SQL Server as back-end database engine developed by National Informatics Centre (NIC). The hardware and the related software were procured and installed by NIC through NICS. The project was to be implemented in three phases in the four Sub-Registrar Offices²⁴ of the selected pilot district of West Tripura and then rolled-out in the entire State. District Information Officers of NIC posted in the district headquarters are providing technical support.

1.2.2. Objectives of the project

The main objectives of the implementation of TRIS project are to:

- simplify and bring transparency in the complex registration procedures, valuation of properties, and calculation of stamp duty and registration fees.
- provide a complete solution to land records maintenance and registration process.
- minimize fraud and land disputes by preserving photographs and thumb impression of seller, buyer and witnesses.
- bring in reliability and consistency of information through the system.
- provide one stop and faster service delivery to the citizen with online query on status of applications, registered deeds, standardisation of the language of deed documents, and issue of certified copy of registered documents by scanning the registered deed documents.
- generate MIS reports for monitoring activities of all registration process.

1.2.3 Organisational set-up

Revenue Department headed by the Principal Secretary through DM & Collector, District Registrar and Sub-Registrar is the implementing department. A State Level Project Steering Committee (SLPSC) under the chairmanship of Commissioner and Secretary, Revenue Department was constituted in September 2004 to resolve all technical issues, and to take decision and monitor various activities such as procurement of software and hardware, site preparation, data entry, engagement of project staff, etc. during implementation of the project. M/s ICICI Infotech and NIC

²⁴ Sub-Registrar Office, Bishalgarh, Sub-Registrar Office, Khowai, Sub-Registrar Office, Sadar and Sub-Registrar Office, Sonamura.

were associated for providing technical support. Existing staff of Sub-Registrar Offices were utilised for implementation of the project and operation of the system.

1.2.4 Scope and Methodology of Audit

The scope of audit included test-check of the records in the Revenue Department, District Registrar Office and four Sub-Registrar Offices²⁵ in the selected pilot West Tripura District. Verification of the general and application controls of the TRIS was conducted. The database of the four Sub-Registrar Offices were also analysed to check data completeness, regularity and consistency by using audit software tool namely IDEA (Interactive Data Extraction and Analysis). Records relating to expenditure for implementation of TRIS were examined.

1.2.5 Audit Objectives

The audit objectives are to ascertain whether:

- Objectives of project are achieved: (i) simplification and transparency in the registration process; (ii) valuation of market value of land and proper determination of stamp duty and fees; (iii) online registration of land and digitisation of land record maintenance with photographs and thumb impression of sellers and buyers; and (iv) online enquiry on registration details and land records and efficient delivery of services.
- Activities as required to achieve the objectives have been implemented.
- Database is complete, secure and reliable.
- Physical and logical access controls are adequate.
- IT Security and business continuity plan are in place.
- Procurement, supply, installation and maintenance of hardware are adequate.
- Personnel management and training policy are adequate.

Audit Findings

1.2.6 Implementation of the system

The project of TRIS commenced in October 2004 in the pilot district of West Tripura District, with a stipulation to complete all the activities within 12 months. Thereafter, the system was to be rolled out in the entire State. The project has been implemented in all the four Sub-Registrar Offices of pilot district (West Tripura) during the period of January and September 2006. However, due to non-fulfillment of the functional and change management requirements and deficiencies in the application software, the systems have been in operation with manual intervention at different input levels. Since the system is yet to fully stabilize, the Department has not switched over from the manual system to TRIS even after a lapse of four years of its implementation.

No activities for implementation of the project in the other nine Sub-Registrar offices of the remaining three districts²⁶ of the State have been initiated till June 2010. The State Government has not fixed any target dates either for complete switchover to the

²⁵ Bishalgarh, Khowai, Sadar and Sonamura.

²⁶ Dhalai, North Tripura and South Tripura District.

computerized system where TRIS has been implemented or for roll-out plan of the system in the entire State. Though the State Government had sent a proposal to Government of India in March 2006 for providing additional funds of ₹ 131.00 lakh for replication of the project in the remaining three Districts, neither funds have been received nor any provision made in the State budget for the project.

A proper monitoring mechanism is required for effective implementation of any IT project. SLPSC was responsible for monitoring the project implementation in the pilot district, which was to meet at least once in two months. SLPSC held six meetings during the period from October 2004 to February 2006. Thereafter, no monitoring existed at SLPSC level though the implementation of TRIS in the pilot district continued till September 2006. In the absence of any monitoring mechanism at the State level to oversee the successful operation of TRIS in the pilot District, the application software still suffers from many system deficiencies and complete switchover from the manual system to the computerized TRIS has not taken place till June 2010.

The Department while agreeing to the functional deficiencies in the application software stated during the exit conference (September 2010) that the deficiencies were expected to be sorted out soon. The Department also stated that roll out of the system in the entire State was pending for want of funds.

1.2.7 Deficiency in Application Software

1.2.7.1 Consideration value (sale value) of immovable properties was not considered by the system while calculating stamp duty and registration fees

In the registration of sale deeds of immovable properties, the stamp duty and registration fees are determined based on market value of immovable properties or consideration value (sale value), whichever is higher. For this purpose, a provision has been made in the TRIS for capturing consideration value as well as market value of immovable properties by manual entry. The system was to calculate the stamp duty and registration fees by taking into account the consideration value or market value which ever is higher. However, the system calculated stamp duty and registration fees based on market value, and consideration value was not taken into account even when higher than the market value. Even in respect of partition deeds, the system calculated wrongly the stamp duty and registration fees. Consequently, the manual intervention was still required to have correct calculation and realisation of stamp duty and registration fees, thus nullifying the very purpose of computerization.

The Department during the exit conference (September 2010) accepted the observation and stated that necessary action is being taken.

1.2.7.2 Lack of basic inputs required for verification/ assessment of land value

In the case of registration of sale deeds of immovable properties, some basic information like approach road, adjacent road, are essential for assessment of market value, details of boundaries, etc. and also for identification of the physical location of the land. Other essential information of executants (seller) such as age, whether SC/ST, no objection certificate for transaction of immovable properties from tribal to


non-tribal are also required to be captured into the system's database for the purpose of verification before registration of deeds and for generation of various MIS reports. However, scrutiny of database revealed that required information such as approach road, adjacent road, executant's age, SC/ST category were not captured in the system in any of the Sub-Registrar Offices audited. Details of boundaries of land (name of land owners of North, South, East and West of the proposed land) in 948 cases were not captured in the database of Sub-Registrar Office, Khowai.

1.2.7.3 Non-updation of processed documents by the system renders the online query facilities unreliable.

One of the objectives of the project was to provide online query for viewing the status of the documents by the applicants. Scrutiny of the database and the application system revealed that in all cases of 'Visit Commission'²⁷, as soon as the application details are captured, the status of documents are shown as pending and remained unchanged even after the whole processes of registration were completed in the system.

Example of Print Screens on the status of documents in respect of 'Visit Commission' cases as generated from TRIS at Sub-Registrar Office, Bishalgarh are given below:

Print Screen of the status of Visit Commission cases:


 **Status of Documents at a Glance :-**

[2 01] S.R.Bishalgarh

From Serial No. :- [Press =Tab= Key or type any document sl. no. see status onwards]

Year

Serial No.	Tran. Code	Permanent No.	Presentant Name	Admitted	Pending Cleared	Pending for VC
00147	0101	I-00131	Mafij Uddin	Y	Y	No
00148	0101	I-00132	Haradhan Dey	Y	Y	No
00149	0101	I-00153	Parimal Ch Pal	Y	Y	No
00150	0101	I-00133	Nitai Chand Deb	Y	Y	No
00151	4002	IV-00005	Anjan Pal	Y	Y	No
00152	0101	I-00154	Surajit Sarkar	Y	Y	No
00153	0101	I-00134	Banasree Saha	Y	Y	No
00154	0101	I-00135	Jyotsna Bala Sen	N	N	Yes
00155	0101	I-00136	Jyotsna Bala Sen	N	N	Yes
00156	0101	I-00164	Sashi Kumar Debbarma	Y	Y	No
00157	0101	I-00137	Santi Bhushan Pal	Y	Y	No
00158	0101	I-00138	Santi Bhushan Pal	Y	Y	No



Note: Records at Sl. No .00154 and 00155 are Visit Commission cases registered with Permanent No. I-000135 and I-000136 which were disposed off, but the Status of Document shows as 'Pending for VC'.

In respect of cases registered in the office, the status of the documents was being shown as admitted irrespective of whether the documents were actually registered,

²⁷ Registering Officer is required to attend to the parties at a place other than his office for registration, which is done on payment of fees as prescribed by the Government.

refused or kept pending as seen in the Print Screen of the status of documents given below:

Status of Documents at a Glance :-



[2 01] S.R.Bishalgarh

From Serial No. :-

[Press =Tab= Key or type any document sl. no. see status onwards]

Year

Serial No.	Tran. Code	Permanent No.	Presentant Name	Admitted	Pending Cleared	Pending for VC
00716	0101	I-00675	Numehara Begam	Y	Y	No
00717	0101	I-00676	Sabir Ali Anchari	Y	Y	No
00718	0304	I-00677	Bidhan Ch Saha	Y	Y	No
00719	0101	I-00678	Jaharlal Sarkar	Y	Y	No
00720	3001	III-00027	Rakhal Ch Debnath	Y	Y	No
00721	0802	I-00679	Hhupesh Ch Saha	Y	Y	No
00722	0101		Ranjit Banik	Y	Y	No
00723	0101	I-00681	Chitta Ranjan Bhattacharjee	Y	Y	No
00724	0101	I-00682	Chitta Ranjan Bhattacharjee	Y	Y	No
00725	0101	I-00683	Sudhangshu Ranjan Malik	Y	Y	No
00726	0101	I-00684	Sudhangshu Ranjan Malik	Y	Y	No
00727	0101	I-00685	Sudhangshu Ranjan Malik	Y	Y	No



EXIT

Note: Record at Sl. No. 00722 is Sale Deed Document not registered (Permanent No blank) but Status of Document shows as 'Pending cleared'.

Further scrutiny of the database revealed that there are many cases awaiting final disposal but were shown as 'pending cleared' in the system in respect of cases registered in the office while in respect of cases registered at places other than office (i.e. 'Visit Commission' cases) though the process of registration was complete, the system was showing it as 'Pending' in three Sub-Registrar Offices as shown below:

Table No. 1.2.1

Name of Sub-Registrar Office	No. of cases registered			No. of cases awaiting disposal	
	Visit commission	In the office	Period	Visit commission	In the office
Bishalgarh	182	12837	06/2006 to 04/2010	14	466
Sadar	888	40711	01/2006 to 03/2010	30	2240
Sonamura	294	7631	9/2006 to 04/2010	12	334
Total	1364	61179		56	3040

Since the system does not provide correct status of the documents during its processes under such fields as admitted, verified, registered, refused/ kept pending or ready for delivery, the objective of providing reliable information through online query facilities to applicants could not be fully achieved.

The Department stated during exit conference (September 2010) that the online query facilities would be available after modification of the existing software which has already been taken up.

1.2.7.4 Inadequate provision for capturing details on pending/refused cases

During registration of any land document, if the Registrar is not satisfied with the deed documents presented by the executants due to deficiencies like incorrect

valuation of market value, non-attachment of required documents or for any other reasons, he may keep as pending or refuse to register the documents with recorded reasons. Scrutiny of the application software revealed that a provision has been made in the system to capture only seven specific reasons²⁸ against pending/refused cases. Further scrutiny of the records revealed that 31 cases²⁹ were refused by the Sub-Registrars in West Tripura District during the process of registration and the reasons were recorded manually in separate registers. Due to inadequate provision in TRIS for capturing reasons for refused cases, the records of refused/pending cases were maintained manually. Thus, the objective of bringing transparency in registration process and monitoring of cases through MIS reports could not be fully achieved.

1.2.7.5 Non-integration of Land Registration database with Land Records database due to non-capturing of plot-wise actual area of land.

Integration of Land Registration database with that of Land Records database for cross verification at the time of registration to minimize fraud and land disputes was one of the key features of the project. This could be possible only if the Land Records database (records of right) is updated online when any immovable property is registered. Besides, plot-wise actual area of land proposed for transfer are also required to be captured in the Land Registration database for cross verification with the plot-wise area of land available in the Land Records database. However, scrutiny of Land Registration database revealed that plot-wise total area of land was not captured accurately. In most cases the whole area of land was captured under one plot number even when the transactions involved more than one plot. Plot-wise details are not available in the existing deed documents. Thus, due to non-capturing of accurate plot-wise actual area of land no cross verification could be done during registration of sale deed of immovable properties in TRIS. Unless accurate plot-wise actual areas of land are captured at the time of registration, integration of the database of the Land Registration and Land Records will not facilitate cross verification between the two databases to minimize possible fraud and land disputes.

The Department during exit conference (September 2010) stated that instructions were being issued to capture the plot-wise area of land.

1.2.8 Delay in providing services

One of the main objectives of the implementation of Tripura Registration Information System was to provide faster services to applicants. The system should provide registered documents on the same day of land registration, for which the manual system takes 4-5 days. However, scrutiny of the databases of three Sub-Registrar Offices revealed that 23 per cent (13,702 out of 59,416) of the documents registered during the period from July 2006 to December 2009 were delivered to the applicants

²⁸ Referred to under Section 47(a) of Indian Stamp Act: Visit Commission Prayed for, Different Jurisdiction, Market Value Not supplied, All the Executants are not Present, Enclosure Not supplied, Summon Prayed for and Time Prayed for Admission of Execution.

²⁹ Sadar Sub-Registrar: 13 cases, Bishalgarh Sub-Registrar: 14 cases and Khowai Sub-Registrar: 4 cases.

within five days from the date of registration. Out of the remaining 77 per cent of documents, 40 per cent were delivered between 5–15 days, 18 per cent between 16–30 days and 19 per cent were provided to the applicants after 30 days. The delay was mainly due to non-scanning of the registered documents for delivery in time. The number of deeds registered and number of delay in days in the three Sub-Registrar Offices mentioned above are given in the table below:

Table No. 1.2.2

Name of Office	Number of documents registered	Nos. of documents scanned from the date of registration			
		within 5 days	within 6 to 15 days	within 16 to 30 days	more than 30 days
Bishalgarh Sub-Registrar	12,466	553	1,560	2,908	7,445
Sadar Sub-Registrar	39,370	9,639	20,684	6,501	2,546
Sonamura Sub-Registrar	7,580	3,510	1,619	1,116	1,335
Total:	59,416	13,702	23,863	10,525	11,326
<i>Percentage</i>		23	40	18	19

Hence, due to delay in scanning of registered documents and consequent delay in the delivery, the objective of providing faster services to applicants was yet to be achieved. Moreover, applicants could get their services faster in the manual system than from the services provided through TRIS.

1.2.9 Non-implementation of Market Value Determination module under TRIS

A module was developed and incorporated in the application software to simplify the present rigid and complex system in determination of valuation of immovable properties for realisation of stamp duty and registration fees. In order to operationalise this module, a format for capturing the prevailing/existing market value of land in the form of a chart was required to be modified so that master table could be created in TRIS. The Department took a decision in July 2005 for preparation of a valuation chart of mouja-wise/ Plot-wise land details in the West Tripura District (pilot district) in the prescribed format of M/s ICICI. The revised market value assessment chart was prepared and submitted by the DM & Collector, West Tripura to the Revenue Department in January 2009 for approval. But approval of the market value chart has not been conveyed by the Department till June 2010. Thus, due to non-creation of master table for market value assessment chart in the TRIS database, the Market Value Determination Module could not be utilised. As a result the assessment of market value of land and determination of stamp duty and registration fees are done manually even after a lapse of four years of TRIS implementation. Hence, the objective of simplifying and transparency in land registration process and automated determination and valuation of immovable properties based on market rate was yet to be realised in TRIS.

1.2.10 Non-revision of market value of immovable properties for realisation of stamp duty and registration fees

For streamlining and capturing market value of land in a computerized system, a decision was taken by the Department in July 2005 to prepare a digital market value database in a prescribed format. It was also decided that the database was to be updated every year after verification from Land Valuation Assessment Committee of each Revenue Circle. The revised plot-wise market value chart prepared by the Sub-Divisional Officers of West Tripura District was submitted (January 2009) by the DM & Collector, West to the Revenue Department for approval. However, scrutiny of records in three Sub-Registrar offices (Bishalgarh, Sadar and Sonamura) revealed that the assessment and realisation of stamp duty and registration fees were determined based on prevailing market value of immovable properties approved by the Government in 2005. In respect of Sub-Registrar Office, Khowai, assessment was done as per the rate approved by the Government in 2001.

Due to non-revision of market value of immovable properties for a long time though the actual value of land have increased manifold, the assessment of market value of land is done at the discretion of the Sub-Registrars concerned. Thus, assessment and determination of stamp duties and registration fees could not be done in a transparent and uniform manner.

1.2.11 Non-capturing of Photographs and thumb impressions

Though the system provides for capturing photographs and thumb impressions of both sellers and purchasers, the photographs and thumb impressions of only sellers were captured in the database of all the Sub-Registrar Offices audited. In the Sub-Registrar Office, Khowai, photographs and thumb impressions of neither sellers nor purchasers were captured in their database.

Further, for Visit Commission cases, when Registering Officer is required to attend to the parties at a place other than his office, he himself attends to the party on payment of fees as prescribed by the Government. In such cases, the photographs and thumb impressions and registration of the document are to be processed through a mobile computer and necessary updation of data were to be carried out in the TRIS server. Subsequently, for this purpose, a decision to modify the software and to procure computer hardware through District Information Officer, NIC for all the Sub-Registrar Offices in the West Tripura District was taken in September 2007 by the Department.

However, scrutiny of database of all the Sub-Registrar Offices revealed that photographs and thumb impressions in respect of 'Visit Commission' cases were not captured in the database. Modification of application software to capture the photographs and thumb impressions from mobile computer were not done. Thus, partial capturing of photographs and thumb impressions of buyers and sellers in the TRIS diluted the objective of providing information for minimizing fraud and land disputes.

The Department during exit conference (September 2010) stated that photographs and capturing of thumb impressions of buyers is under consideration of the Government.

1.2.12 Non-capturing of delivery date of registered documents.

A provision was made in the system to capture the delivery date of the registered documents before handing over to the applicants so that status of any particular documents could be traced out and the performance of the services provided to applicants can be monitored. However, scrutiny of the database maintained in all the four Sub-Registrar Offices of West Tripura District revealed that delivery dates were not captured in the TRIS. Separate registers for recording document delivery dates were maintained manually. Due to non-capturing of the delivery dates of the registered documents in TRIS, the objective of the generation of MIS reports for monitoring the services provided to applicants could not be achieved.

1.2.13 Manual capturing of data in TRIS after completion of registration process.

In the TRIS, system date is saved and recorded as the dates for presentation, verification, registration, endorsement and delivery of documents during every step of data entry and process. Scrutiny of manual records and database of the three Sub-Registrar Offices (Bishalgarh, Sadar and Sonamura), revealed that the system dates and the actual dates were the same indicating online data entry in the TRIS.

However, in respect of Sub-Registrar Office, Khowai, the dates in database were not matching with the actual date of deed presentation, verification, registration, endorsement and delivery of documents. This was because after completion of all processes of registration manually, the information of registered documents were captured in TRIS and the documents were scanned before delivery. Thus, due to data entry of documents post registration process in Sub-Registrar Office, Khowai, the data captured in TRIS became unreliable for any legal purposes.

1.2.14 Non-implementation of Requisition slip, Input sheet and Standard format for registration of deeds

The State Government approved (July 2007) the following three formats for smooth and efficient implementation of TRIS:

- (a) **Requisition Slip:** Requisition slip was required to be submitted by the applicant to know the market value of immovable properties and information of stamp duty and registration fees to be realised.
- (b) **Input Sheet:** Input Sheet was required to be submitted by the applicant to furnish all the requisite information for entering into the system accurately.
- (c) **Deed Format:** Standard Deed Format to standardise the language of deed documents.

Scrutiny of records revealed that the submission of Requisition Slip and Input Sheet along with the Standard Deed documents were not in place in any of the Sub-

Registrar Offices of the West Tripura District. Standard Deed Format for registration has not been introduced till June 2010.

In the absence of Requisition Slip, Input Sheet and Standard Format of deed documents, all the requisite information could not be captured in the TRIS and essential information such as ST/SC, age of the executants, etc. were not available in the existing deed documents. Thus, the objective of standardisation of the language in deed documents could not be entirely fulfilled.

1.2.15 Non-installation of Touch Screen Kiosks

One of the main objectives of the project was to provide online query on registered deeds for providing facility to the public (seller/buyer) for viewing their registration status over the designated Kiosk. For this purpose Touch Screen Kiosks were required to be installed in each of the Sub-Registrar Office. But no Touch Screen Kiosks were procured and installed in any of the Sub-Registrar Offices of West Tripura District.

The Consultancy firm in their hardware requirement reports suggested that the expenses of Kiosk could be avoided if the Server of TRIS is connected to the Kiosks of e-Suvidha Projects (Service Facilitation Centre) available in each Sub-Divisional Office. However, the Server of TRIS was yet to be connected with the Kiosks of e-Suvidha. In the absence of Touch Screen Kiosks, the objective of providing facility to the applicants (seller/buyer) for viewing their registration status over the designated Kiosk remains unfulfilled in TRIS.

1.2.16 Non-Digitization of old records

As per the Report for TRIS implementation submitted by the Consultancy firm (2004), the old records kept/maintained in Sub-Registrar Offices would need to be properly digitized with a facility to search for specific documents whenever required. For this purpose, a decision was taken by the Department in October 2004 for digitization of old records (documents registered) since 1980. However, the digitization of old registered documents and records have not been carried out in any of the Sub-Registrar Offices under West Tripura District.

1.2.17 Manual Intervention and No Switchover Plan to TRIS within a specified timeframe

TRIS has a provision for assessment of stamp duty and registration fees, collection of fees and generation of receipts for issuing to the applicants. Various reports such as collection of monthly/daily stamp duty and registration fees, number of deeds registered, etc. can be generated from the system.

Scrutiny of records of all the Sub-Registrar Offices in West Tripura District revealed that the calculation of stamp duty and registration fees, and collection of fees were done both manually and through TRIS. Fees receipts are issued manually instead of taking the print outs from the system. The monthly reports relating to number of deeds registered, collection of stamp duty and registration fees were also prepared manually. Comparison of deed documents with those documents kept for preservation

(pasting) in the Sub-Registrar Offices was also done manually. These documents were again stored in the database by scanning the registered deeds.

Though the TRIS project has been implemented in all the four Sub-Registrar offices in West Tripura District since September 2006, the system is yet to be fully stabilized due to many deficiencies and is being used as secondary data storage alongside the manual system. The Government of Tripura has not framed any plan for complete switchover from the manual system to the computerized TRIS till June 2010 to fully achieve the benefits envisaged in the project.

1.2.18 Inadequate IT Security

1.2.18.1 Lack of physical and logical access controls

Physical access controls are designed to protect the computer hardware damage from flood, fire, heat, theft and unauthorised access. The Server needs to be kept in separate room with air conditioner to avoid the Server from over heating. However, the Servers were installed in the same room where client machines were installed in two Sub-Registrar Offices of Bishalgarh and Sonamura. No air conditioners were installed where the computer systems were kept except in one Sub-Registrar office, Sadar. No fire alarm system was installed in any of the Sub-Registrar Offices.

Logical access controls are for protecting computer data from unauthorised users. The TRIS application software provides role-based access to users for restricting use of all modules by authorised personnel only. The Department did not have adequate policy for logical access controls, which is evident from the following shortcomings noticed in audit:

- More than one Administrative user was created in three Sub-Registrar Offices.
- Default passwords given at the time of installation of the software were being used in three Sub-Registrar Offices.
- No facility was provided in the application software for deleting/expiring the old User IDs. The User IDs of those employees who had been transferred or retired from service or who are no longer working in the system still exist in the database.
- Though the password was encrypted in front-end of the application, in back-end database the password was not encrypted.

1.2.18.2 Lack of business continuity plan

A well-defined business continuity and disaster recovery plan for ensuring quick recovery of the system is required for any possible disaster caused either due to intentional, accidental or natural calamities. There was no such documented business continuity and disaster recovery plan prepared for TRIS.

Though a decision was taken to prepare two sets of backups in CDs for scanned documents to be kept in Sub-Registrar Offices and in the District Registrar Office, but no such backups were taken in any of the Sub-Registrar Offices except in Sadar Sub-

Registrar office. Moreover, the periodical backups of TRIS database were not taken in DLT Tapes or in CDs in any of the offices except in Sadar Sub-Registrar Office for off-site storage. The database backups were taken daily and stored in separate volume of hard disk of TRIS Server in all the Sub-Registrar Offices. In the absence of such backup policy, in one of the Sub-Registrar Office (Khowai) the system halted for more than six months in one occurrence and data pertaining to 44 months were completely lost due to failure of the Server.

The Department during exit conference (September 2010) agreed to formulate a business continuity and disaster recovery plan and also informed about the decision of storing the data in the State data centre on a regular basis.

1.2.18.3 Maintenance of computer

Scrutiny of records revealed that warranty period of all the computers and peripherals worth ₹ 22.45 lakh installed in four Sub-Registrar Offices for implementation of TRIS during the year 2005-06 had expired in December 2008. These hardware have not been brought under any Annual Maintenance Contract till June 2010. The Server in Sub-Registrar Office, Khowai remained out of order for more than 6 months due to hardware problem. Moreover, no backup Servers were available at any of the Sub-Registrar Offices to maintain continuity of services.

1.2.19 Inadequate documentation

Only a soft copy of user manual of CORD system prepared by NIC, West Bengal was available with the Department. The Department has no documentation on other aspects like troubleshooting, system management, change management, hardware maintenance, disaster management policy, security policy, training policy, etc. Lack of documentation can adversely affect the smooth and efficient operation of the application software of TRIS.

1.2.20 Non-maintenance of Inventory

As per provision of GFR, a list of inventory or account of all stores in the custody shall be maintained in a form prescribed by the Government and verification of stores and transactions shall be recorded as they occur. However, scrutiny of records revealed that hardware, software and other peripherals including UPS valued ₹ 22.45 lakh were provided by the NICS for implementation of TRIS to all the four Sub-Registrar Offices in West Tripura District. But none of the four Sub-Registrar Offices maintained Inventory Registers. Records of receipt and distribution of one laptop (₹ 0.40 lakh), 40 DLT Tapes (₹ 0.82 lakh) and 500 CDs (₹ 0.17 lakh) were not made available to audit for verification.

1.2.21 Inadequate training

For successful implementation of a computerized system, a detailed training plan covering data entry, use of application, database administration is required during and after implementation of the system. Initial training for 10 days on computer awareness including operation of TRIS application was the only training imparted to the officials working in all the Sub-Registrar Offices of West Tripura District. After

implementation of the project, the Department did not organise any formal training for any of the officials engaged in the TRIS. None of the Sub-Registrar Offices had engaged any system administrators to provide technical support except in Sub-Registrar Office, Sadar. Thus, due to lack of adequate training, the personnel working in TRIS could not perform even basic functions of taking back up in CD/DLT Tape, generation of MIS reports and other minor troubleshooting activities.

1.2.22 Conclusion

The State Government initiated TRIS project in Tripura with a view to bring in simplicity and transparency in the registration process by providing one stop service center for common citizen. TRIS aimed at providing complete solution to Land Records Maintenance and registration services with online query of application status over kiosks and the system itself. The system was also designed to capture information useful for minimizing of possible fraud and land disputes by digitizing photographs and thumb impressions of sellers, buyers and witnesses, and generation of scanned registered deed documents. The project was also aimed at simplifying the complex system of valuation of properties and ensuring transparency in registration process.

However, TRIS suffered from a number of deficiencies in the application software. Besides, essential provision envisaged under TRIS such as market value determination of properties, integration of land records and registration databases, online capturing of all required inputs have not been implemented. Thus, the objective of providing quality and transparency in service delivery through TRIS remains largely unfulfilled. Even after 4 years of operation, TRIS is yet to stabilize and is being operated through manual interventions at different levels. The system is being utilised predominantly as secondary data storage. The State Government has not worked out any switchover plan from the manual registration process to TRIS even in the pilot District. No defined targets for State-wide roll out of the project has been set till June 2010.

1.2.23 Recommendations

- A clearly defined action plan for complete switchover from the manual registration process to TRIS should be formulated for all Sub-Registrar Offices in the West Tripura District.
- A roll out plan should be formulated with clearly defined responsibilities for efficient implementation of the project in all the other Districts within a specific timeframe.
- The application software should be reviewed to incorporate all the modules envisaged under TRIS to ensure online capturing of data and delivery of service through the system.
- Specific arrangement should be finalised for hardware and application software maintenance to ensure uninterrupted service delivery through the system.