

**CHAPTER V:
FOLLOW UP OF AUDIT OBSERVATIONS**

CHAPTER V: FOLLOW UP OF AUDIT OBSERVATIONS

5.1 Follow-up Action on earlier Audit Reports

5.1.1 Explanatory notes not submitted

Serious irregularities noticed in audit are included in the Report of the Comptroller and Auditor General of India (CAG) and presented to the State Legislature. According to the instructions issued by the Finance Department, Government of Tripura in July 1993 the administrative departments were required to furnish explanatory notes on the paragraphs/performance audits included in the Audit Reports within three months of their presentation to the Legislature.

(a) Public Accounts Committee

As of September 2017, 17 departments did not submit explanatory notes on 52 paragraphs and 20 performance audits included in the Audit Reports from the years 2001-02 to 2015-16. The position of *suo motu* replies on paragraphs/performance audits awaiting discussion by Public Accounts Committee (PAC) during the last five years is shown in **Chart 5.1.1**.

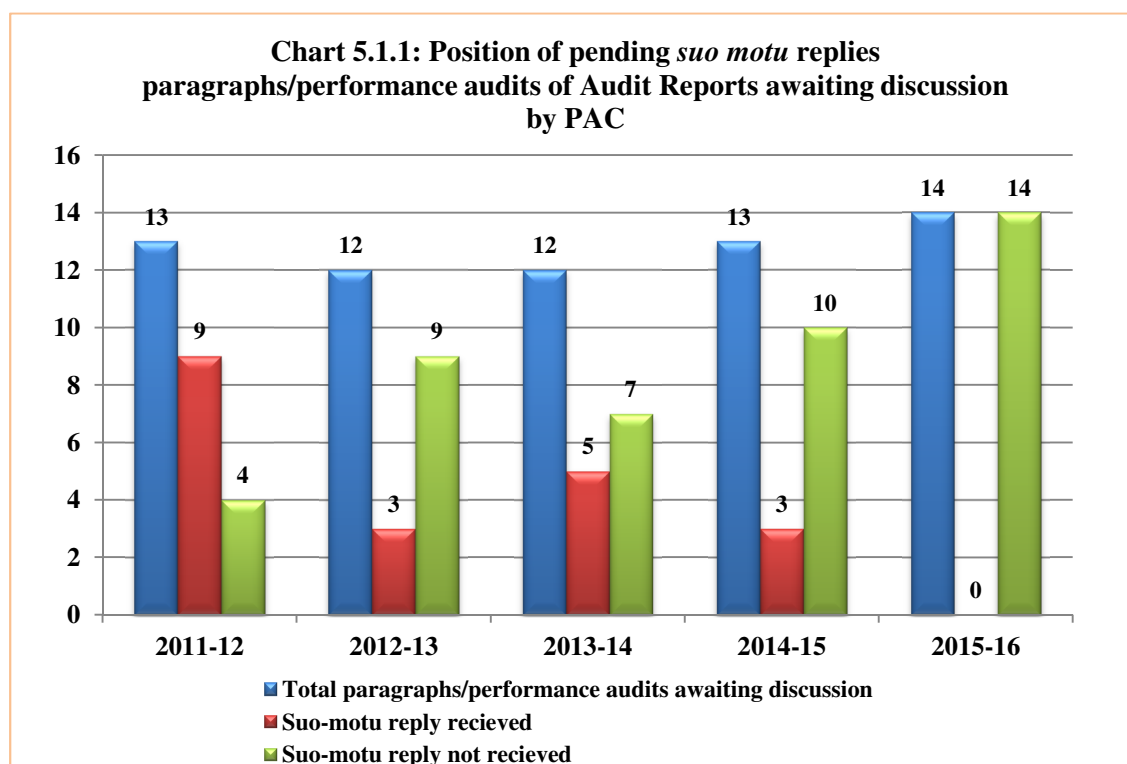


Chart 5.1.1 represents the position of *suo motu* replies received/not received pertaining to paragraphs/performance audits of Audit Reports pending discussion by PAC for the period from 2011-12 to 2015-16. The departments largely responsible for not submitting explanatory notes were Public Works (Roads & Buildings) Department

(9), Rural Development Department (3), Revenue Department (2), Transport Department (2), Public Works (Water Resource) Department (4), Education (School) Department (1) and Agriculture Department (3) amongst others.

(b) Committee on Public Undertakings

As of September 2017, three departments did not submit explanatory notes on five paragraphs (Power Department: 4 and Information, Cultural Affairs & Tourism Department: 1) and two Performance Audits (Industries & Commerce Department) included in the Audit Reports for the years 2010-11 to 2015-16.

5.1.2 Response of the departments to the recommendations of the Public Accounts Committee/Committee on Public Undertakings

Finance Department, Government of Tripura issued (July 1993) instructions to all departments to submit Action Taken Notes (ATNs) on various suggestions, observations and recommendations made by PAC/Committee on Public Undertakings (COPU) within six months of presentation of the PAC/COPU reports to the Legislature. The PAC/COPU reports/recommendations are the principal medium by which the Legislature enforces financial accountability of the Executive to the Legislature and it is appropriate that they elicit timely response from the departments in the form of ATNs.

(a) Public Accounts Committee

As of September 2017, ATNs on 72 recommendations of the PAC made between 2010-11 and 2015-16 were awaited from the concerned administrative departments of which 15 pertained to Finance (Excise & Taxation) Department, nine each to Urban Development Department and Public Works (Roads & Building) Department, six each to Education (Higher) Department, Industries & Commerce Department, five to Health & Family Welfare Department, four to Fisheries Department and 18 ATNs to other departments.

(b) Committee on Public Undertakings

As of September 2017, ATNs on 28 recommendations of the COPU made between 2011-12 and 2015-16 were awaited from the administrative departments concerned, of which 13 pertained to Power Department (Tripura State Electricity Corporation Limited); 10 to Industries and Commerce Department (Tripura Jute Mills Limited: 6, Tripura Small Industries Corporation Limited: 4); 3 to Forest Department (Tripura Forest Development & Plantation Corporation Limited); and 01 each to Transport Department (Tripura Road Transport Corporation) and Tribal Welfare (Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group) Department.

5.2 FOLLOW-UP OF PERFORMANCE AUDIT REPORTS

Forest Department

5.2.1 Introduction

Performance Audit (PA) Reports are essentially a means to improving performance and accountability, which can be achieved through implementation of the recommendations contained in the PA reports. In order to examine the corrective actions that the audited entity had taken on the basis of the results of a previous PA, after allowing sufficient time for the remedial process, a follow up of audit on the selected PA is conducted to evaluate the extent of implementation of the recommendations made by audit with special focus on whether the audited entity had adequately addressed the problem areas pointed out by audit and taken remedial action.

5.2.2 Scope of Audit

The PA on “Integrated Audit of the Forest Department” which featured in the Report of Comptroller and Auditor General of India for the year 2010-11 was taken up to assess and evaluate the Department’s performance and improvements in programme management.

5.2.3 Audit Methodology

The follow-up of PA commenced with an Entry Conference on 12th May 2017 with the Principal Chief Conservator of Forests, Government of Tripura. Initially the work started with desk review of the implementation of the recommendations, including meetings, discussions with the Departmental Officers and also issuing questionnaires to elicit information relating to the latest position and action taken by the entity on audit recommendations. Field audit was then conducted to gauge the extent of implementation of the recommendations. The Exit Conference was held with the Principal Chief Conservator of Forests on 14 November 2017. The outcome of the meetings, discussions and test check of records during field inspection formed the basis of the audit findings.

5.2.4 Audit findings

The results of the follow-up of PA on implementation of the audit recommendations by the entity are discussed below:

5.2.4.1 Integrated Audit of the Forest Department (Para 3.1 of AR 2010-11)

The PA report featuring the performance of the Department for the period 2006-2011 contained seven recommendations, the implementation of which were agreed to by the Department. The findings on follow-up of the report are given in table below.

Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
The Department's Annual Plan should include verifiable quantitative targets in terms of new plantations, survival rates and extent of forest cover (Para Ref: 3.1.7.1)	The recommendation was partially implemented. The Department included physical target in terms of area (in ha) for new plantations in the annual plan for the years 2011-12 to 2014-15, but the quantitative targets such as the number of plants to be planted in the targeted area, survival rate of those plants and extent of forest coverage after taking into account the plants surviving had not been included.	The Department agreed (November 2017) to link quantitative target in terms of new plantations, survival rates and extent of forest cover from 2017-18 onwards.
Timely release of funds to ensure plantation work during the season and also to avoid rush of expenditure towards the end of the year (Para Ref: 3.1.9.3 & 3.1.8.5)	The recommendation was not implemented. Audit observed that departmental expenditure was not evenly spread throughout the year and rush of expenditure in the closing month of the financial year continued during 2011-12 to 2016-17. Test check of Monthly Expenditure Statements of 17 units ¹ revealed that expenditure in the month of March alone ranged between 34 and 78 <i>per cent</i> during the period 2011-12 to 2016-17.	The Department stated (November 2017) that they were regularly in touch with the funding agencies for timely release of funds to carry out the plantation works during the season and to avoid rush of expenditure at the end of the financial year.
Significant amount of cash were lying unutilised with the Joint Forest Management Committees (JFMCs) and Forest	a) The recommendation was partially implemented for the project under National Afforestation Programme (NAP) at the Forest Development Agency/Sub Divisional Forest Development Agency (FDA/SFDA)	The Department stated (November 2017) that after reorientation in March 2015, the FDAs had been bifurcated into

¹ Erstwhile Divisional Forest Offices, Sadar, Udaipur, Gumti, Kanchanpur, Kailashahar, and Sub Divisional Forest Offices, Sadar (Urban), Sadar (Mandai), Kanchanpur, Karbook, Udaipur, Sonamura, Bishalgarh, Dharmanagar, Kailashahar, Sabroom, Amarpur, Sepahijala WLW. (From 1st April 2015, the 9 territorial forest Divisions namely Sadar, Udaipur, Gumti, Bagafa, Teliamura, Ambassa, Manu, Kailashahar and Kanchanpur had been divided into 17 sub divisions namely Sadar (Urban), Sadar (Mandai), Bishalgarh, Sonamura, Udaipur, Amarpur, Karbook, Bagafa, Sabroom, Khowai, Teliamura, Ambassa, Manu, Kumarghat, Kailashahar, Dharmanagar, Kanchanpur)

Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
<p>Development Authorities (FDAs) under (National Afforestation Programme (NAP) and Japan International Co-operation Agency (JICA), which should be put to fruitful use at the earliest (Para Ref: 3.1.8.2, 3.1.8.3 & 3.1.10.8).</p>	<p>level.</p> <p>Principal Chief Conservator of Forest (PCCF) transferred the fund to the FDAs at the forest division level, who in turn transferred it to the Joint Forest Management Committees (JFMCs) at village level for incurring actual expenditure at village level.</p> <p>Scrutiny of records in the office of the Principal Chief Conservator of Forest (PCCF) revealed that during the year 2011-12 to 2015-16 entire fund of NAP amounting to ₹ 5,697.39 lakh was transferred from PCCF level to FDAs/SFDAs reducing the closing balance to zero at PCCF level (March 2016).</p> <p>Test check of disbursers' Ledger maintained at FDA/SFDA for utilisation of the fund disclosed that FDAs/SFDAs/JFMCs could not utilise the fund fully. ₹ 50.29 lakh had been lying unspent with 169 Joint Forest Management Committees (JFMCs) and 3 Ranges under four erstwhile Divisions (Sadar, Udaipur, Kanchanpur and Gumti) at the end of March 2017. No steps were taken to adjust the outstanding ledger balance either by cash recovery or adjustment by submission of bills.</p> <p>b) On the other hand, the recommendation was significantly implemented in utilisation of the unspent balance of JFMCs under different District Management Units (DMUs) under the project Japan International Co-operation Agency (JICA).</p>	<p>SFDAs. The adjustment for outstanding ledger balance had been kept with the erstwhile FDAs. As a result, the outstanding ledger balance could not be minimised. However, action would be taken to transfer the adjustments to the respective SFDAs to minimise the ledger balance.</p> <p>During the Exit Conference, it was stated that an order was issued to bring certain JFMCs of NAP under JFMCs of JICA so as to ensure that good practices are adopted in all JFMCs.</p>

Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
	Scrutiny of audited accounts of the 463 JFMCs revealed that unspent balance had significantly been reduced to ₹ 26.13 lakh (as of March 2016) ² from ₹ 9.52 crore as indicated in the earlier AR 2010-11.	
Micro level planning, work plans needs to be improved (Para Ref: 3.1.10.2)	<p>The recommendation was partially implemented.</p> <p>Micro level planning is a major component of the NAP and JICA. The work plan based on micro-plans for five years for each JFMC has to be drawn up by the FDAs/DMUs prior to project implementation in consultation with JFMCs and the local communities incorporating their ideas and requirements.</p> <p>Records in 208 out of 542 JFMCs in the 7 SFDA³ under the project NAP were test checked by audit. Audit observed that the department did not prepare micro plan & annual plan of operation for all the JFMCs before carrying out the project activities. It was found that 34 JFMCs did not prepare the micro plan and 82 JFMCs did not revise the micro plan during 12th plan period (as of March 2017). Annual Plan of Operations (APOs) based on the approved micro plan were approved for only 135 JFMCs.</p> <p>On the other hand, in the project JICA, micro plans were prepared for all the 463 JFMCs. As regards preparation of APOs, out of 179 JFMCs, in 5 tests checked Sub Divisional Management Units (SDMUs)⁴, 170 JFMCs had prepared the</p>	<p>The Department stated (November 2017) that preparation of micro plan and annual plan of operation requires some time since it requires higher skill and is prepared in consultation with the JFMCs for incorporating their ideas and requirements.</p> <p>However, steps would be taken to update the Annual Plan of Operation (APO) for remaining JFMC before initiation of the project.</p>

² Audit of JFMCs Accounts for the year 2016-17 had not been completed

³ Sadar (Urban), Sadar (Mandai), Bishalgarh, Sonamura, Amarpur, Karbook, Udaipur

⁴ Amarpur, Udaipur, Karbook, Sonamura, Bishalgarh

Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
<p>Functioning of JFMCs needs to be improved (Para Ref: 3.1.8.3, 3.1.10.8, 3.1.10.3, 3.1.10.4 & 3.1.10.5)</p>	<p>APOs. Only 9 JFMCs under Sonamura SDMU did not prepare the APOs.</p> <p>Functioning of the JFMCs in the NAP and JICA had been evaluated in audit on the following criteria: -</p> <p>i) Non-utilisation of funds available: - Under the project NAP despite non-utilisation of funds of ₹ 50.29 lakh by 169 JFMCs and three ranges, the Department sanctioned (January 2015) ₹ 7.69 crore in revolving fund account for enhancing the livelihood option for JFMCs constituted under NAP in the seventeen sub divisions and three Wild Life Wardens (Sepahijala, Trisna and Gumti). Each JFMC had been given ₹ 1.42 lakh as seed money in the revolving fund to enable the JFMC to carry out value addition income generation activities through providing loan to Self Help Groups (SHGs) or individuals. Records of JFMCs in 8 test checked sub divisions⁵ revealed that out of total fund of ₹ 3.50 crore placed in revolving fund account of 247 JFMCs, only ₹ 15.79 lakh could be utilised by them. ₹ 3.34 crore had been left idle for more than 27 months as registration of SFDAs under the Societies Registration Act 1860 had not been completed as of March 2017. Further, no records of formation and registration of SHGs were available.</p> <p>On the other hand, utilisation of revolving fund in JICA to carry out value addition income generation activities had shown a remarkable improvement as can be seen from the</p>	<p>Regarding non-utilisation of funds available, lack of Entry Point Activities, shortfall in plantation and non-observance of prescribed maintenance schedule of plantation under the project NAP, the Department assured (November 2017) that steps would be taken to improve the micro level planning, work plan etc. by exchanging the views among the best performing field offices.</p> <p>It was also stated that all the SFDAs had since been registered and that supporting documents would be submitted to audit soon.</p>

⁵ Sadar (Urban), Sadar (Mandai), Amarpur, Udaipur, Karbook, Sonamura, Bishalgarh, Kanchanpur

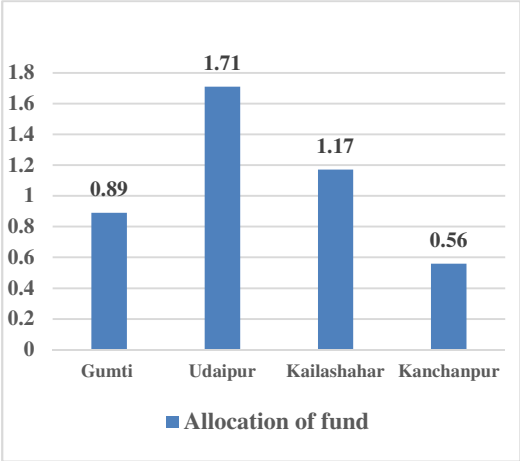
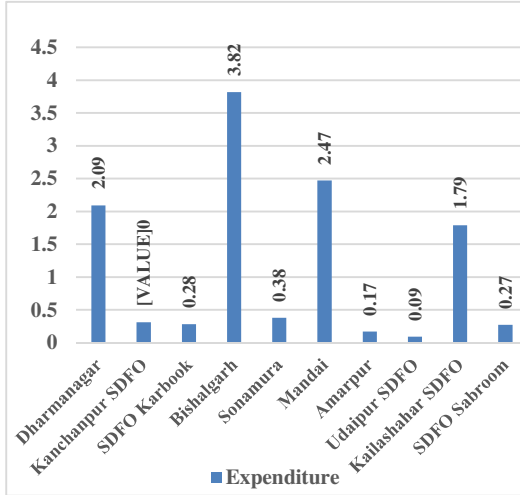
Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
	<p>performance indicators (as on 31st March 2017) stated below:</p> <ol style="list-style-type: none"> a. Out of the 1,545 SHGs formed, 1,500 SHGs had been registered. b. Loan of ₹ 5.74 crore had been provided to 1,723 SHGs in 1st, 2nd and 3rd instalments. c. Loan of ₹ 224.97 had been recovered from 904 SHGs. d. 3,051 activities relating to fishery, piggery, poultry, duckery, mushroom, honey, broom grass, etc. had been initiated. <p>ii) Lack of Entry Point Activities (EPA): - Audit observed that in NAP, no expenditure on creation of durable community assets to enhance livelihoods such as Vocational Training Centre (VTC), approach road, Multi Utility Centre (MUC), market shed, etc. had been incurred after 2010-11⁶. On the other hand, in the case of JICA project, ₹ 745.25 lakh had been incurred during 2011-12 to 2016-17 towards construction of 399 VTCs and 58 MUCs and the target set had been fully achieved.</p> <p>iii) Shortfall in plantation and non-observance of prescribed maintenance schedule of plantation: Follow up of implementation of recommendation by audit revealed that the Department had achieved 89.33 <i>per cent</i> plantation target under NAP during 2011-12 to 2016-17. On the other hand, JICA had achieved the target in full.</p>	

⁶ Last expenditure on fixed asset was incurred for ₹ 439.39 lakh upto 2010-11

Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
	<p>iv) Improper maintenance/non-maintenance of JFMCs records (both NAP and JICA): - Audit observed that:</p> <p>a. Plantation/nursery journals indicating the survival rate, growth and health of the plants were neither maintained properly nor updated.</p> <p>b. Inspection registers were not maintained by 144 JFMCs.</p> <p>c. 60 JFMCs out of 208 JFMCs did not produce the Cash Books for operation of revolving fund though bank accounts were opened for the purpose.</p>	
<p>Compensatory Afforestation needs to be completed at the earliest (Para Ref: 3.1.10.11).</p> <p>Unauthorised use of forest land needs to be regularised at the earliest (Para Ref: 3.1.10.12)</p>	<p>The recommendation was partially implemented.</p> <p>Scrutiny of progress report of Compensatory Afforestation (CA) furnished to the Ministry of Environment and Forest (MoEF) for the quarter ending March 2017 revealed that against 7,706.994 ha of forest land in 300 cases diverted for non-forestry purposes since 1981, only 5,936.998 ha in 265 cases were stipulated for CA, of which 5,097.164 ha in 242 cases were completed at a cost of ₹ 7,878.00 crore as of March 2017.</p> <p>For regularisation of unauthorised use of forest land, the recommendation was partially implemented.</p> <p>Out of 6 cases, only one case (6th Bn. BSF) had been regularised on realisation of Net Present Value (NPV) and compensatory afforestation.</p>	<p>The Department stated (November 2017) that against 7,706.994 ha of forest land diverted for non-forestry purpose since 1981, CA over 5,097.164 ha had already been done.</p> <p>The Department stated (November 2017) that the matter had already been taken up with the authority concerned for regularisation of the remaining five cases.</p>
<p>Depletion of forests noted in satellite</p>	<p>The recommendation was partially</p>	<p>The Department stated (November</p>

Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
<p>survey and shortages in plantation noted in GPS survey needs to be addressed. The monitoring of survival of plantation is essential to ensure successful plantation (Para Ref: 3.1.11, 3.1.9.1 & 3.1.9.5)</p>	<p>implemented.</p> <p>The State continued to lose its forest cover, falling from 8,049 Sq. Km in 2011 to 7,866 Sq. Km in 2015 (latest forest Survey of India report) as detailed in Appendix-5.2.1.</p> <p>Regarding duplication of Global Positioning System (GPS) reading for two or more plantations, test check of plantation records, resurvey maps and analysis of soft copy of GPS reading revealed that the using of duplicate positional reading of plantation area had been resolved.</p> <p>Regarding monitoring of survival of plantation: - Test check of records of JFMCs under 8 SDFOs⁷, disclosed that 130 JFMCs had initiated the maintenance of plantation journals but did not carry out the recording of details of prescribed parameters. Survival rate of plants and their growth had also not been recorded in the plantation journals. The plantation journals did not bear inspection note.</p>	<p>2017) that depletion of forest cover took place due to diversion of forest land for various developmental projects like widening of highways, railways, etc.</p> <p>The Department also stated that definition of forest coverage and forest area were different. However, the matter would be looked into and steps would be taken to minimise the depletion of forest coverage.</p> <p>Regarding monitoring of survival of plantation, the Department stated (November 2017) that DFOs would be instructed to maintain the plantation journals as per prescribed parameters.</p>
<p>Resource allocation to be addressed, (Para Ref: 3.1.8.6)</p>	<p>The recommendation was not implemented.</p> <p>Variation in allocation of resources between the divisions and sub-divisions</p>	<p>The Department stated (November 2017) allocation of resources was done as per requirements</p>

⁷ Sadar (Urban), Sadar (Mandai), Sonamura, Bishalgarh, Udaipur, Karbook, Kanchanpur, Amarpur

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	<p>continued. In the test checked divisions, resource allocation ranged from ₹ 0.56 lakh per Sq Km in Kanchanpur to ₹ 1.71 lakh per Sq Km in Udaipur Division during 2011-15. From 2015-16 till 2017, resource allocation varied from as little as ₹ 0.09 lakh per Sq Km in Udaipur Sub Division to ₹ 3.82 lakh per Sq Km in BishalgarhSub Division.</p> <p>Division wise resource allocation during 2011-15 (per Sq Km):</p> <p style="text-align: right;">(₹ in lakh)</p>  <table border="1" data-bbox="571 846 1093 1305"> <caption>Division wise resource allocation during 2011-15 (per Sq Km)</caption> <thead> <tr> <th>Division</th> <th>Allocation of fund (₹ in lakh)</th> </tr> </thead> <tbody> <tr> <td>Gumti</td> <td>0.89</td> </tr> <tr> <td>Udaipur</td> <td>1.71</td> </tr> <tr> <td>Kailashahar</td> <td>1.17</td> </tr> <tr> <td>Kanchanpur</td> <td>0.56</td> </tr> </tbody> </table> <p>Sub division wise resource allocation during 2015-17 (per sq km):</p> <p style="text-align: right;">(₹ in lakh)</p>  <table border="1" data-bbox="571 1529 1093 2022"> <caption>Sub division wise resource allocation during 2015-17 (per sq km)</caption> <thead> <tr> <th>Sub-division</th> <th>Expenditure (₹ in lakh)</th> </tr> </thead> <tbody> <tr> <td>Dharmanagar</td> <td>2.09</td> </tr> <tr> <td>Kanchanpur SDFO</td> <td>0.28</td> </tr> <tr> <td>SDFO Karbook</td> <td>0.28</td> </tr> <tr> <td>Bishalgarh</td> <td>3.82</td> </tr> <tr> <td>Sonamura</td> <td>0.38</td> </tr> <tr> <td>Mandai</td> <td>2.47</td> </tr> <tr> <td>Amarapur</td> <td>0.17</td> </tr> <tr> <td>Udaipur SDFO</td> <td>0.09</td> </tr> <tr> <td>Kailashahar SDFO</td> <td>1.79</td> </tr> <tr> <td>SDFO Sabroom</td> <td>0.27</td> </tr> </tbody> </table>	Division	Allocation of fund (₹ in lakh)	Gumti	0.89	Udaipur	1.71	Kailashahar	1.17	Kanchanpur	0.56	Sub-division	Expenditure (₹ in lakh)	Dharmanagar	2.09	Kanchanpur SDFO	0.28	SDFO Karbook	0.28	Bishalgarh	3.82	Sonamura	0.38	Mandai	2.47	Amarapur	0.17	Udaipur SDFO	0.09	Kailashahar SDFO	1.79	SDFO Sabroom	0.27	<p>submitted from the field and approval of action plan. However, the matter would be examined in the light of audit recommendation.</p>
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Audit recommendation	Audit findings on present status of implementation	Views/Comments of the Department
Internal control mechanism to be improved (Para Ref: 3.1.13)	<p>The department issued office order (May 2012) to inspect the different forest divisions by the CF/CCF and Additional PPCF to: -</p> <ol style="list-style-type: none"> a) Review and monitor the implementation of different schemes under State Plan, CSS and EAPs. b) Reduce the huge outstanding ledger balances lying with different Drawing and Disbursing Officers, other subordinate officers and member secretaries of the JFMCs. c) Monitor the different developmental activities and regularise the maintenance of records in the field offices. <p>Records disclosed that, four divisions were inspected by Additional PCCF/CCF/CF during 2012 and reports submitted on plantation activities, maintenance of records in Ranges/Beat Offices, submission of preliminary survey/resurvey maps, etc. Thereafter, no records relating to inspection of the field offices were produced to audit.</p>	The Department stated (November 2017) that due to communication gap, field offices were not inspected after 2012. However, efforts would be taken to complete the inspection.

5.2.5 Conclusion

The Department continued to prepare plans without quantitative targets in terms of new plantations, survival rates and extent of forest cover. Implementation of audit recommendations was evident in JICA project, while little progress was seen in NAP. Rush of expenditure towards the end of the year were noticed. Unutilised amounts remained with the JFMCs, FDAs and DMUs under NAP and JICA. Preparation/revision of micro plans and work plans by the JFMCs under NAP had not been completed in any of the JFMCs. Unauthorised use of forest land was not regularised. Monitoring of survival of plantations had not been done as required under departmental guidelines. Resource allocations continued to be not in proportion to the assigned areas of the forest divisions/sub divisions. The internal control mechanism continued to be weak.

5.3 Monitoring

The following committees had been formed at the Government level to monitor the follow up action on Audit Reports and PAC/COPU recommendations.

Departmental Monitoring Committee

Departmental Monitoring Committees (DMCs) had been formed (April 2002) by all departments of the Government under the chairmanship of the departmental Secretaries to monitor the follow up action on Audit Reports and PAC/COPU recommendations. The DMCs were to hold monthly meetings and send progress reports on the issue every month to the Finance Department.

Information regarding the meetings of the DMCs during 2016-17 though called for (June 2017) had not been furnished (February 2018).

Apex Committee

An Apex Committee had been formed (April 2002) at the State level under the chairmanship of the Chief Secretary to monitor the follow up action on Audit Reports and PAC/COPU recommendations.

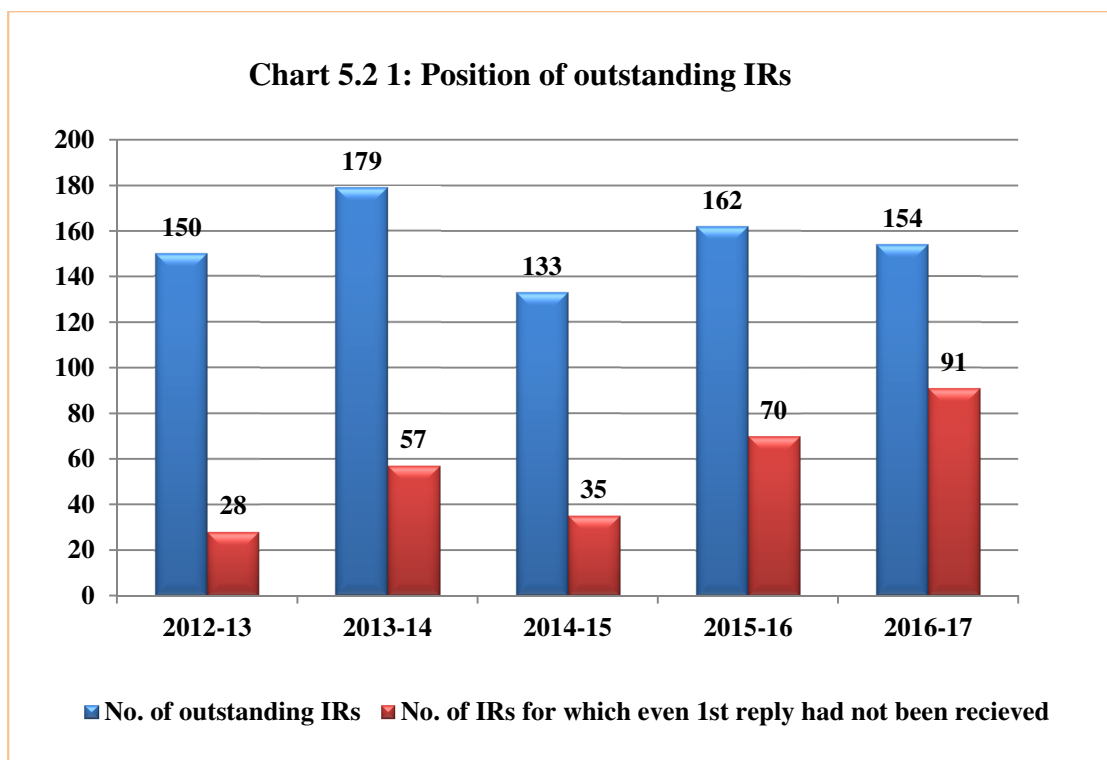
Information regarding the meetings of the Apex Committee during 2016-17 though called for (June 2017) had not been furnished (February 2018).

5.4 Outstanding Inspection Reports

First reply for 281 out of 778 Inspection Reports issued upto 2016-17 were not furnished within the stipulated period by the departments concerned.

Audit observations on financial irregularities and deficiencies in maintenance of initial accounts noticed during local audit and not settled on the spot are communicated to the audited entities and to the higher authorities through Inspection Reports (IRs). The more serious irregularities are reported to the Government. The Government had prescribed that the first reply to the IRs should be furnished within one month from the date of receipt.

Analysis of the position of outstanding IRs showed that 4,264 paragraphs included in 778 IRs issued during the last five years upto 2016-17 were pending for settlement as of September 2017. Of these, even the first reply had not been received in respect of 281 IRs inspite of repeated reminders. The year-wise break-up of the outstanding IRs and the position of response thereto is given in **Chart 5.2.1**.

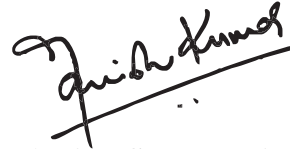


As a result, the following important irregularities commented upon in those IRs had not been addressed as of September 2017.

Table 5.4.1: Irregularities not addressed

Nature of irregularities	Number of cases	Amount involved (₹ in crore)
Excess/Irregular/Avoidable/Unfruitful/Wasteful/Unauthorised/Idle expenditure	296	151.38
Blocking of funds	321	454.78
Non-recovery of excess payments/overpayments	204	13.53
Under assessment	123	8.18
Loss of Revenue	23	4.91
Others	2,128	1,103.81
Total	3,095	1,736.59

It is evident from the above table that 3,095 cases for ₹ 1,736.59 crore involving observations on loss of revenue, overpayments, excess payments, underassessment, etc. remained to be addressed by the departments concerned.



(MANISH KUMAR)

Accountant General (Audit), Tripura

Agartala

The 15 June 2018

Countersigned



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

New Delhi

The 18 June 2018