



सत्यमेव जयते

**Report of the  
Comptroller and Auditor General of India  
for the year 2012-13**



**Tripura Tribal Areas Autonomous  
District Council, Khumulwng  
Tripura**



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## **Preface**

This Report has been prepared for submission to the Governor under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Tripura Tribal Areas Autonomous District Council for the year 2012-13.

2. This Report contains three Chapters, the first of which deals with the Constitution of the Tripura Tribal Areas Autonomous District Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. Chapter-II includes comments on accounts of the Council. Chapter-III pertains to audit observations detected during test-audit of the transactions of the Council for the year 2012-13.

# Overview

## OVERVIEW

This Report contains three Chapters. Chapter-I provides a background on the formation of the Autonomous District Council, rules for the management of the District Fund and relevant constitutional provisions on maintenance of Accounts. Chapter-II deals with audit comments on annual accounts of the Council for the year 2012-13 and contains 15 paragraphs. Chapter-III of the Report details the audit findings pertaining to compliance audit of the Council and contains seven paragraphs. Some of the significant issues are highlighted below:

### 1. Comments on Accounts

- The Council utilised only 67 *per cent* of total available funds during 2012-13. ₹ 195.83 crore was closing balance out of ₹ 593.12 crore available with the Council during the year.

*(Paragraph 2.2)*

- The revenue receipts were understated by ₹ 46.21 lakh due to non-accountal of the amount in the accounts of the Executive Officer (Finance).

*(Paragraph 2.6)*

- The receipts under Capital section were overstated by ₹ 20.11 crore due to wrong classification and therefore, the revenue receipts were understated to that extent.

*(Paragraph 2.9)*

- Capital outlay was understated by ₹ 37.54 crore due to misclassification and revenue expenditure was thus overstated to that extent.

*(Paragraph 2.10)*

### 2. Audit findings on transaction audit

- Unfruitful expenditure of ₹ 81 lakh was incurred on installation of Information and Communication Technology (K-Yan) system in 54 schools.

*(Paragraph 3.1)*

- Wasteful expenditure of ₹ 22.07 lakh was incurred on creation of rubber nursery and construction of poly houses.

*(Paragraph 3.4)*

- An expenditure of ₹ 24.83 lakh incurred on construction of 11 mini Deep Tube Wells remained idle for periods ranging from 49 to 73 months.

*(Paragraph 3.5)*

- Temporary advances amounting to ₹ 15.17 crore given to different Implementing Officers were not adjusted for periods ranging from 28 months to 59 months.

*(Paragraph 3.7)*

**CHAPTER-I**  
**Constitution, Rules and**  
**Maintenance of Accounts**

**Constitution, Rules and Maintenance of Accounts****1.1 Profile of Tripura Tribal Areas Autonomous District Council**

The Tripura Tribal Areas Autonomous District Council (TTAADC) is an independent Council administering the tribal areas of the State of Tripura. Its headquarters is situated at Khumulwng in West Tripura District.

TTAADC was set up in January 1982 in pursuance of the Tripura Tribal Areas Autonomous District Council Act, 1979 under the provisions of Article 246 (3) read with Seventh Schedule to the Constitution of India. It was subsequently (April 1985) brought under the provision of Article 244 (2) read with Sixth Schedule to the Constitution. The principle objective behind setting up the Autonomous District Council was to empower the indigenous people to govern themselves and also to ensure all round developments of the backward people so as to protect and preserve their culture, customs and traditions.



**TTAADC AREA IN TRIPURA** (In light green colour)

The total area of the TTAADC is 7,132.56 sq.km, which covers about 68 *per cent* of the total area (10,491 sq.km) of the State.

TTAADC is governed by a council which has 30 members. Out of 30 members, 28 members are elected through adult suffrage while 2 members are nominated by the Governor of Tripura. Out of 28 elected seats, 25 are reserved for Scheduled Tribes.

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a district council for each autonomous district with powers to make laws on matters listed in paragraph 3 (1) of the Schedule mainly in

respect of allotment, occupation, use of land, management of forests other than reserve forests, use of any canal or water courses for irrigation purposes, regulation of the practice of “Jhum” or other forms of shifting cultivation, establishment of village or town Committees or Councils and their powers, village or town administration including police, public health and sanitation and inheritance of property. Under paragraph 6 (1) of the Sixth Schedule, the Councils have powers to establish, construct or manage primary schools, dispensaries, markets, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts.

The Council has also the power to assess, levy and collect, within the autonomous district, revenue in respect of land and buildings, taxes on professions, trades, callings and employment, animals, vehicles and boats, tolls on passengers and goods carried in ferries and for the maintenance of schools, dispensaries and roads as listed in paragraph 8 of the Sixth Schedule.

The development programmes of the Council are implemented by the five Zonal Development Officers along with other departments within the TTAADC areas. In 2012-13, there were 72 DDOs under the control of TTAADC.

### **1.2 Rules for the management of District Fund**

In terms of the provisions of Paragraph 7 (2) of the Sixth Schedule, rules for the management of the District Fund were framed by the Council and notified in December 2006.

### **1.3 Maintenance of Accounts**

In pursuance of paragraph 7 (3) of the Sixth Schedule to the Constitution of India, the form of Accounts of the Council was prescribed by the Comptroller and Auditor General of India. The Annual Accounts for the year 2012-13 were submitted to Audit on 8 January 2015 in the prescribed format.

The details of transactions in 17 Drawing and Disbursing Officers (DDOs) (**Appendix-I**) out of a total of 72 DDOs (24 *per cent*) in the Council were test checked during March-June, 2015. Results of audit are discussed in the succeeding Chapters.

## **CHAPTER-II**

### **Audit of Accounts**

The Council prepares its annual accounts in the prescribed format containing the following seven statements, which detail the receipts and disbursements of the Council for the year with bifurcation of the expenditure under revenue, capital, plan and non-plan:

**Table No.2.1**

Sl. No.	Statement No.	Particulars of statements
1.	Statement No. 1	Summary of Transactions 2012-13.
2.	Statement No. 2	Capital Outlay–progressive Capital Outlay to the end of 31 March 2013.
3.	Statement No. 3	Deposit Position 2012-13.
4.	Statement No. 4	Loans and Advances by the Council 2012-13.
5.	Statement No.5	Detailed account of receipts by Major Heads (District Fund and Deposit Fund) 2012-13.
6.	Statement No. 6	Detailed account of expenditure by Minor Heads (District Fund and Deposit Fund) 2012-13.
7.	Statement No. 7	Statement of receipts, disbursements and balances under heads relating to District Fund and Deposit Fund 2012-13.

## 2.1 Receipts and Disbursements

The receipts and expenditure of the Council for the year 2012-13 were as under:

**Table No.2.2**

(₹ in lakh)

Part - I DISTRICT FUND					
Revenue Section					
Receipt	Amount		Disbursements	Amount	
	2011-12	2012-13		2011-12	2012-13
Grants-in-Aid from State Government	20876.40	29313.69	Other Administrative Service	2788.32	2696.74
Other Grants	13332.86	6988.51 <sup>1</sup>	Pension and Other Retirement Benefit	384.74	487.31
Other	324.63	836.14	Village and Small Industries	123.55	62.10
			Sports and Youth Affairs	172.80	65.63

<sup>1</sup> Total receipts under 'Other Grants' was ₹ 8999.03 lakh of which ₹ 2010.52 lakh had been shown as Capital Receipts under Capital Section in Statement No.1 of the Annual accounts.

Part - I DISTRICT FUND					
Revenue Section					
Receipt	Amount		Disbursements	Amount	
	2011-12	2012-13		2011-12	2012-13
			Public Works Department	1046.26	1271.08
			Medical and Public Health	194.33	298.83
			Crop Husbandry	2991.23	2962.51
			Roads and Bridges	1178.30	1097.46
			Forest and Wild Life	156.79	334.07
			Fisheries	478.64	726.17
			Art and Culture	2.12	30.53
			Rural Development	105.17	128.69
			Soil and Water Conservation	15.34	56.59
			District Council Legislative	142.91	203.88
			Welfare of Scheduled Tribes	502.44	157.18
			General Education	12307.27	13390.96
			Information and Publicity	198.27	493.06
			Minor Irrigation	124.39	324.92
			Animal Resources	1083.71	795.89
			Urban Development	1.09	0.23
			Science and Technology	3.69	25.43
			Co- Operation	110.71	106.35
			Land Revenue	22.37	22.70
			Housing	1.02	2.80
			Mid Day Meal	1027.07	1486.18
			Purchase of Computer and Xerox Machine	9.58	0.73
			Rural Employment Programme (RSVY)	38.66	1847.42
			Social Welfare & Security	1851.57	2578.00
			Public Health Schemes	131.47	250.10
			Other Rural Development Programme	454.32	220.25
			District Council Provident Fund	1766.71	Nil
			Electricity	Nil	13.62
			Orange plantation	Nil	40.78

Part - I DISTRICT FUND					
Revenue Section					
Receipt	Amount		Disbursements	Amount	
	2011-12	2012-13		2011-12	2012-13
			Compensation paid to other bodies	Nil	57.25
<b>Revenue Receipts</b>	<b>34533.89</b>	<b>37138.34</b>	<b>Revenue Expenditure</b>	<b>29414.84</b>	<b>32235.44</b>
<b>Revenue Deficit</b>	<b>-</b>		<b>Revenue surplus</b>	<b>5119.05</b>	<b>4902.90</b>
Capital Receipt	3078.99	2010.52	Capital expenditure	4629.26	5838.36
Misc. receipts for capital works	NIL	NIL	Misc. expenditure for capital works	NIL	NIL
i) Loans received from State Government	NIL	NIL	i) Repayment of loans received from Govt.	NIL	NIL
ii) Loans received from other sources	NIL	NIL	ii) Repayment of loans received from other sources	NIL	NIL
iii) Recovery of loans and advances	87.88	127.62	iii) Disbursement of loans and advances	207.65	295.98
<b>Total of Debt Section</b>	<b>87.88</b>	<b>127.62</b>	<b>Total</b>	<b>207.65</b>	<b>295.98</b>
<b>Part - I District Fund</b>	<b>37700.76</b>	<b>39276.48</b>	<b>Part I District Fund</b>	<b>34251.75</b>	<b>38369.78</b>
Deposit Receipts	1787.57	1882.62	Disbursement of Deposit	1177.11	1359.41
<b>Total of Part II Deposit Fund</b>	<b>1787.57</b>	<b>1882.62</b>	<b>Total of Part II Deposit Fund</b>	<b>1177.11</b>	<b>1359.41</b>
Total Receipts (I + II)	39,488.33	41159.10	Total Disbursement (I + II)	35428.86	39729.19
<b>Opening Balance</b>	<b>14,093.43</b>	<b>18152.90</b>	<b>Closing Balance</b>	<b>18152.90</b>	<b>19582.81</b>
<b>Grand Total</b>	<b>53,581.76</b>	<b>59312.00</b>	<b>Grand Total</b>	<b>53,581.76</b>	<b>59312.00</b>

## 2.2 Resources, availability of funds and expenditure

### (I) Resources

- (a) TTAADC collected its own revenue through trade license, market auction, bank interest, sale proceeds of Industry, Fishery, Animal Resource Development Department (ARDD) and Public Works Department (PWD) levy etc.

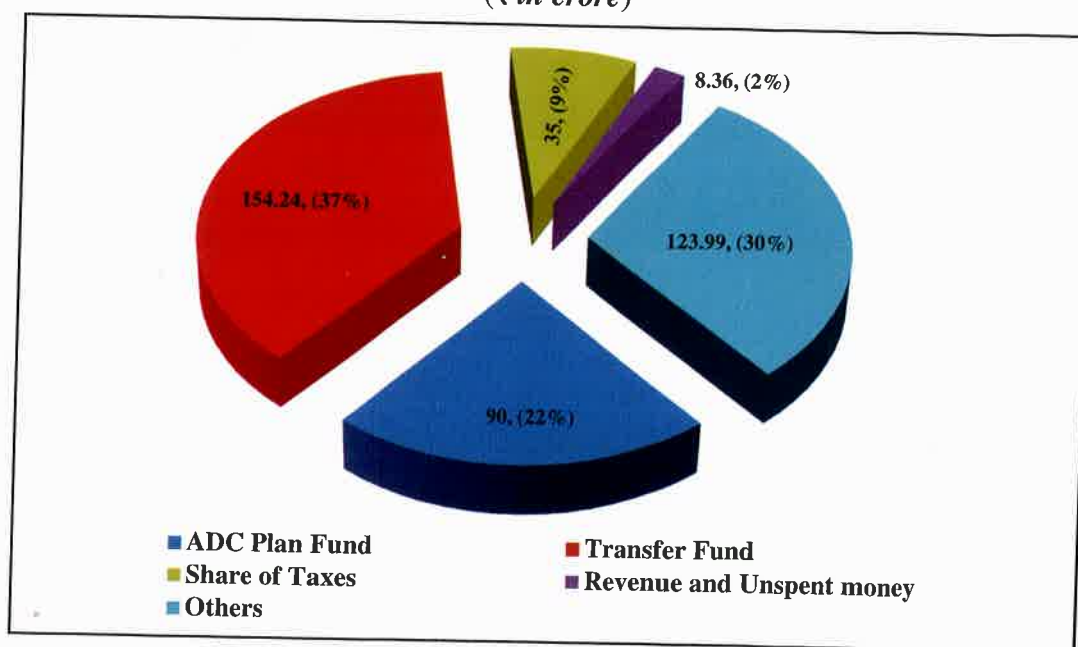
- (b) Share of taxes placed by the State Government on agricultural income (50 per cent), land revenue (40 per cent), taxes on vehicle (25 per cent), forestry and wild life (75 per cent), industries (30 per cent), taxes on profession (25 per cent).
- (c) Resources made available by the State Government through the State Plan.

In disaggregated term, during 2012-13, TTAADC generated ₹ 8.36 crore from its own sources, received ₹ 35 crore as share of taxes, ₹ 90 crore as plan fund, ₹ 154.24 crore as transfer fund and ₹ 123.99 crore from other sources from the State Government.

## (II) Availability of funds and expenditure

Chart- 2.1 below depicts the composition of resources of the Council during 2012-13.

Chart No. 2.1  
Composition of Aggregate Receipts  
(₹ in crore)



Finances of the Council during 2012-13 are analysed below:

- Total receipts of the Council increased by more than 4 per cent from ₹ 394.88 crore in 2011-12 to ₹ 411.59 crore in 2012-13. Analysis revealed that this increase was primarily due to increase in Plan assistance from ₹ 85 crore in 2011-12 to ₹ 90 crore in 2012-13 and increase in TTAADC's

own revenue and unspent money from ₹ 3.23 crore in 2011-12 to ₹ 8.36 crore in 2012-13.

- Total availability of funds during the year was ₹ 593.12 crore<sup>2</sup> of which ₹ 195.83 crore was lying as closing balance. Thus, the Council could utilise only 67 *per cent* of the total funds available during the year.
- During test check it was noticed that three departments did not furnish Utilisation Certificates for an amount of ₹ 1.89 crore pertaining to the year 2007-08 to 2012-13 as of February 2016. Department wise pendency are given below:

Table No.2.3

(₹ in crore)

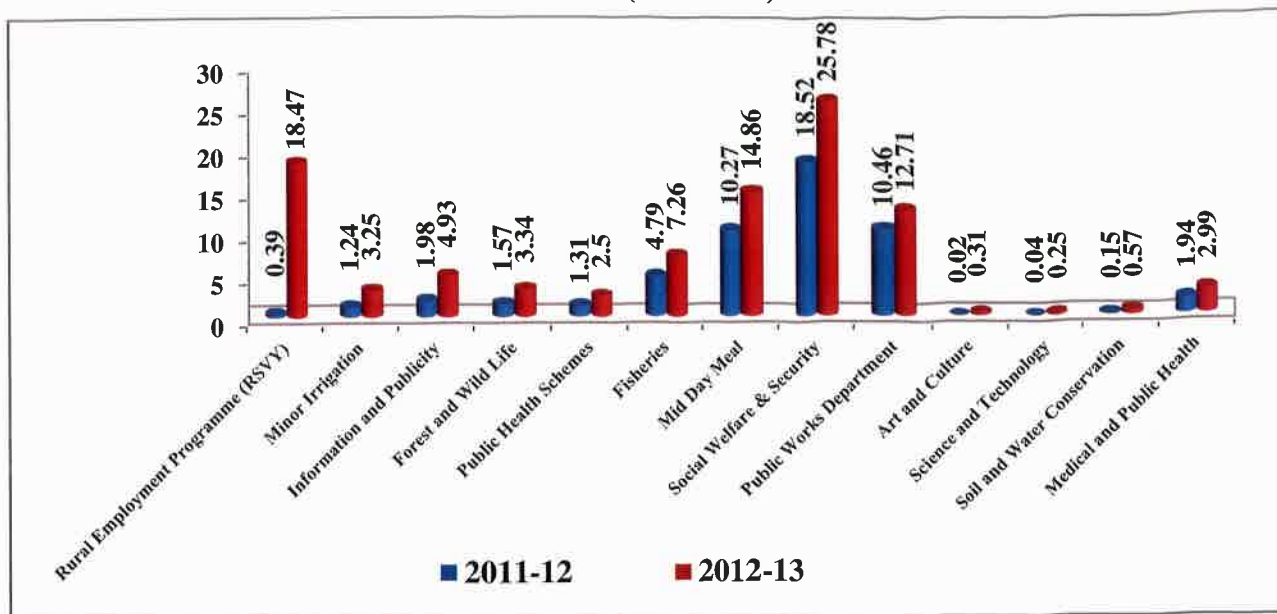
Sl. No.	Name of the Department	Utilisation Certificate outstanding as of February 2016
1	Rural Development	0.02
2	Social Education	0.45
3	Public works Department	1.42
<b>Total</b>		<b>1.89</b>

Due to delay in submission of UCs it could not be ascertained whether the grants were utilised by the grantee institutions/organisations for the purpose for which the same were sanctioned.

- Revenue expenditure of the Council increased by approx. 10 *per cent* from ₹ 294.15 crore in 2011-12 to ₹ 322.35 crore in 2012-13 mainly due to increase of salary and wages.
- During 2012-13, the expenditure increased on Rural Employment Programme (RSVY) (4636 *per cent*), Art and Culture (1440 *per cent*), Science and Technology (689 *per cent*), Soil and Water Conservation (369 *per cent*), Minor irrigation (162 *per cent*), Information and Publicity (149 *per cent*), Forest and wild Life (113 *per cent*), Public Health Schemes (91 *per cent*), Medical and Public health (54 *per cent*), Fisheries (52 *per cent*), Mid day Meal (45 *per cent*) and Social Welfare & Security (39 *per cent*). Details of increase in expenditure compared to previous year is shown in Chart No. 2.2 below:

<sup>2</sup> Includes debt of ₹ 1.28 crore and deposit of ₹ 18.83 crore received during the year.

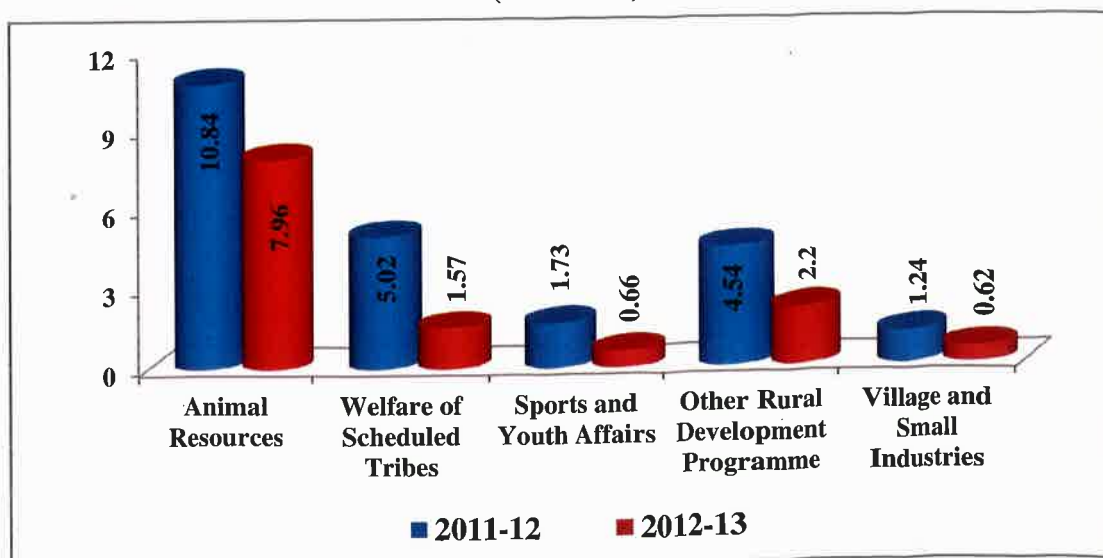
**Chart No.2.2**  
**Departments received more funds compared to 2011-12**  
 (₹ in crore)



(Source: Annual Accounts of TTAADC)

It was also observed that the expenditure during 2012-13 decreased compared to 2011-12 in four significant Departments viz., Welfare of Scheduled Tribes (69 per cent), Village and Small Industries (50 per cent), Sports and Youth Affairs (62 per cent) and Animal Resources (27 per cent). Details of decrease in expenditure compared to previous year are shown in Chart No. 2.3 below:

**Chart No.2.3**  
**Major Departments received less funds compared to 2011-12**  
 (₹ in crore)



(Source: Annual Accounts of TTAADC)

While accepting the audit observation (February 2016) the Council attributed that due to less award of plan allocation by the State Government, Department wise distribution had to be reduced and made on need basis.

### 2.3 Cash and Bank Balances

#### (i) *Non accountal of Interest earned on savings accounts maintained by EO (Finance)*

Executive Officer (Finance) had maintained nine<sup>3</sup> savings accounts in different Banks to cater to the needs of the Council. The interest aggregating ₹ 2.69 crore credited by the Banks during the year against six savings bank accounts of the Council was not accounted for as receipts as per the details given in Table No. 2.4 below. As a result, the revenue receipts and the closing Cash/Bank balance were understated to that extent. Further, Tripura State Co-operative Bank did not credit any interest on two savings accounts (A/C No. SBS-11 and SBS-115) and Tripura Gramin Bank in A/C No. 1041 without assigning any reason. The Council also did not take up the matter with the bank authorities. The quantum of interest income not credited by banks could not be worked out by Audit in the absence of complete details.

**Table No.2.4**

(₹ in lakh)

Name of Bank	Account No.	Interest credited by the bank during 2012-13	
Tripura Gramin Bank	8039011903815 (17528)	02-07-12	0.80
		02-01-13	0.82
	2735	02-07-12	5.50
		02-01-13	7.51
	2740	02-07-12	54.66
		02-01-13	70.12
	1041	Interest not credited by the TGB without assigning any reason	
	8039011903064	11-06-12	25.90
		02-07-12	8.07
		10-09-12	25.90
		10-12-12	25.90
		02-01-13	8.29
		27-03-13	6.48
		11-03-13	25.90

<sup>3</sup> Tripura Gramin Bank (S.B. Account No. 17528, 2735, 2740, 1041 and 8039011903064), Tripura State Co-operative Bank (SB A/C No. 11 and 115), Axis Bank (SB A/C No. 27601010001) and UBI (SB A/C No.1813010000240).

Table No.2.4 (concl'd.)

(₹ in lakh)

Name of Bank	Account No.	Interest credited by the bank during 2012-13	
Tripura State Co-operative Bank	SBS-11	Interest not credited by the TSCB without assigning any reason	
	SBS-115	Interest not credited by the TSCB without assigning any reason	
United Bank of India	1813010000240	05-12-12	0.57
Axis Bank	27601010001	02-07-12	0.96
		08-10-12	0.96
		07-01-13	0.07
		31-03-13	0.83
Total			269.24

This issue was pointed out in the previous audit report but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

(ii) ***Incorrect accountal of investment in Fixed Deposits as Expenditure***

On behalf of the Council, Executive Officer (Finance) and Executive Officer (Admn) made investments of ₹ 17.92 crore in Fixed Deposits and wrongly showed the same as expenditure in the respective years. Details of investments made in Fixed Deposit as noticed in audit are shown below:

Table No.2.5

Certificate No.	Account No.	Name of the Bank	Date of FD	Amount (₹ in lakh)
FD made by EO (Finance)				
294446	R/P 610	Tripura Gramin Bank	06-07-2010	50.00
294450	R/P 614	Tripura Gramin Bank	27-07-2010	262.36
0001602	FD-179	Tripura Gramin Bank	11-08-2010	1400.00
<b>Total FD made by EO (Finance)</b>				<b>1712.36</b>
FD made by EO (Admn)				
077177	126	Tripura State Co-operative Bank	19-08-2011	16.11
360144	8039142301569	Tripura Gramin Bank	15-11-2011	6.67
360205	8039142302665	Tripura Gramin Bank	19-07-12	56.95
<b>Total FD made by EO (Admn)</b>				<b>79.73</b>
<b>Total:</b>				<b>1792.09</b>

Thus, the Fixed Deposits made by the Council were not included under closing bank balances in the Annual Accounts. As a result, closing bank balance of the

Council was understated by ₹ 17.92 crore and expenditure for the current year and earlier years were overstated by ₹ 0.57 crore and ₹ 17.35 crore respectively.

Incorrect booking of Fixed Deposits as expenditure and setting it aside from the closing balances seems to be a regular practice which could lead to misappropriation of cash and cash equivalents.

This issue was pointed out in the previous audit report but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

**(iii) Understatement of receipts of Bank Interest**

The Council exhibited an amount of ₹ 4.02 crore being receipts of bank interest for the year 2012-13 including ₹ 1.72 crore received from the DDOs under the control of the TTAADC. Scrutiny of cheque receipt register maintained by Executive Officer (Finance) however, revealed that the Council had actually received bank interest aggregating ₹ 2.01 crore from different DDO's Bank Accounts, as detailed in **Appendix- II** instead of ₹ 1.72 crore depicted in the accounts. This resulted in understatement of revenue receipts under Bank interest amounting to ₹ 0.29 crore. This also understated the closing balance of the Council to that extent. It also indicated concealment of income which could have serious financial implication.

This issue was pointed out in the previous audit report but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

**(iv) Non-accountal of closing balances lying with Sub ZDOs**

The Council exhibited an amount of ₹ 195.83 crore as closing cash balance for the year 2012-13. Scrutiny of relevant records revealed that the Zonal Development Officers (ZDO) on receipt of funds from the Council Headquarters transferred the same to the Sub Zonal Development Officers (32 numbers) for implementation of various schemes and booked the amount as expenditure though the amount was actually not spent. On receipt of funds from ZDO, the Sub Zonal Development Officers again transferred the funds to the implementing officers (IO) and booked the amount as expenditure before being actually spent by the implementing officers. During scrutiny of the Cash Book of the Sub Zonal Development Officers it was noticed that an amount of ₹ 15.81 crore, as detailed in **Appendix- III** was

lying as the closing cash balance although the said funds were already booked as expenditure by ZDO. Thus, the closing cash balance of the Council was understated by ₹ 15.81 crore and expenditure was overstated to that extent.

A similar observation was also raised in the past Audit Reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

**(v) *Wrong treatment of lapsed cheques***

As per Rules, cheques remain valid for three months. After expiry of the validity period, cheques is required to be revalidated by the issuing authority otherwise the cheques are treated as lapsed/stale cheques and appropriate reverse entry should be passed in the books of the issuing authority.

During test check of the Cash Book of the DDOs following points were noticed:

- 71 Cheques valued at ₹ 14.15 lakh and issued (8 December 2006 to 1 December 2012) by 19 DDOs, as detailed in **Appendix- IV (A)**, were not presented for payment in the Bank by the recipients. The concerned DDOs had shown those cheques as paid from the bank balances in the Cash Book and reflected the same as 'Cheque issued but not presented in the Bank for payment' in the Bank Reconciliation Statement, prepared in March 2013. Since the lapsed cheques were not revalidated, same should have been cancelled and reverse entry made in the receipt side of the Cash Book, as per Rules.
- Thus, due to non- cancellation and reversal of 71 lapsed cheques closing cash/bank balance of the Council was understated by ₹ 14.15 lakh.
- Five DDOs received (27 June 2005 to 28 September 2012) 16 cheques amounting to ₹ 19.92 lakh, as detailed in **Appendix- IV(B)**, and deposited the same in the Bank for encashment after entering in the receipt side of the Cash Book. As of March 2013, all those cheques were pending for encashment although the validity period of the cheques had already expired. It was observed that the DDOs did not approach the cheque issuing authority

for revalidation of expired cheques. As a result, closing cash/bank balances of the DDOs as well as that of the Council were overstated by ₹ 19.92 lakh with corresponding understatement of the 'Receivables' to that extent.

This issue was pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

**(vi) Discrepancies in closing cash balances shown in the annual accounts and the actual balances as per Cash Book of the DDOs**

During the financial year 2012-13, there were 72 DDOs functioning under the Council. Out of 72 DDOs, Cash Books of 58 DDOs (**Appendix- V**) was test checked while 14 DDOs did not appear in the verification programme though orders were issued by the Council.

During test check of the Cash Books of 58 DDOs, differences were noticed between the closing bank balances shown in the annual accounts of the Council and the actual bank balances as per the Cash Books of 28 DDOs as of March 2013. The difference ranged between ₹ 12.91 crore and (-) ₹ 13.88 crore. In 28 units, ₹ 150.46 crore was shown in the accounts as on 31 March 2013 against the actual balance of ₹ 168.54 crore as per the Cash Books of DDOs, as detailed below:

**Table No.2.6**

(In ₹)

Sl. No.	Name of DDO	Closing Balance as on 31 March 2013 as per Cash Book	Closing Balance as on 31 March 2013 as per Annual A/cs	Difference
1	E.O(Fin). GPF.	58,95,21,909	72,83,58,195	-13,88,36,286
2	EE,Ampura.	2,43,43,448	3,31,44,408	-88,00,960
3	Dy PO(SW & SE),Manu	2,91,979	6,17,788	-3,25,809
4	I.S-Chailengta	65,71,889	67,74,959	-2,03,070
5	AD(ARDD),BCM	30,36,122	30,74,187	-38,065
6	DFO, B.C.Manu.	6,500	0	6,500
7	P.O (Health)	22,90,096	22,66,816	23,280
8	P.O (ICAT)	22,76,665	21,09,665	1,67,000
9	CDPO, Damcherra	15,81,921	13,34,964	2,46,957

Table No.2.6 (concl.d.)

(In ₹)

Sl. No.	Name of DDO	Closing Balance as on 31 March 2013 as per Cash Book	Closing Balance as on 31 March 2013 as per Annual A/cs	Difference
10	P.O (Fishery)	68,16,694	63,16,694	5,00,000
11	P.O (Agri)	2,20,38,787	2,14,81,715	5,57,072
12	DFO, 82 Miles	21,04,360	10,61,788	10,42,572
13	Supdt.(Agri),CMN	2,01,27,102	1,85,09,652	16,17,450
14	CDPO-Chawmanu	65,18,886	43,16,033	22,02,853
15	P.O (Forest)	40,06,502	16,27,234	23,79,268
16	I.S-Khumulwng.	1,01,43,149	63,17,049	38,26,100
17	ZDO(N)	2,36,45,119	1,92,00,329	44,44,790
18	EO(Fin),PL CELL	46,81,64,008	46,30,28,549	51,35,459
19	AD(ARDD),Kanchanpur	1,08,92,485	48,49,085	60,43,400
20	I.S-Gandacherra	1,25,77,954	57,42,594	68,35,360
21	Supdt.(Agri),Kanchanpur	2,81,38,401	2,04,73,975	76,64,426
22	EO(Admn)	2,04,74,392	1,25,01,458	79,72,934
23	I.S-Harepkuwar	82,85,472	(-) 32,770	83,18,242
24	I.S-Jampuijala	3,09,50,321	90,29,922	2,19,20,399
25	EE(North)	5,52,26,556	2,27,88,232	3,24,38,324
26	EE(South)	8,59,58,940	5,29,74,402	3,29,84,538
27	EE(Dhalai)	7,44,83,078	2,09,16,825	5,35,66,253
28	ZDO(South)	16,48,95,777	3,58,18,984	12,90,76,793
<b>Total</b>		<b>1,68,53,68,512</b>	<b>1,50,46,02,732</b>	<b>18,07,65,780</b>

The difference of ₹ 18.08 crore in the closing cash balance of 28 DDOs remained un-reconciled.

This issue was pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

**(vii) Cheques in transit not taken into account**

Scrutiny of the annual Receipts and Payments Account of the Executive Officer (Finance) (EO) (Finance) for the year 2012-13 revealed that cheques/money amounting to ₹ 6.58 crore was transferred in favour of 26 DDOs in March 2013 by

the Office of the EO (Finance) and the same was exhibited as paid to the concerned DDOs in the Cash Book as well as annual Receipt and Payment account. Since the cheques were issued at the end of the financial year they were not accounted in the Receipt side of the Cash Book of the recipient DDOs during the financial year. Test check of annual accounts of 26 DDOs revealed that cheques/money amounting to ₹ 6.58 crore (**Appendix-VI**) so transferred by EO (Finance) during 2012-13 was not accounted by the DDOs in their Cash Book. As a result, the closing cash/bank balances of the Council remained understated by ₹ 6.58 crore for the year 2012-13.

This issue was pointed out in the past audit reports also but no corrective action was taken by the Council.

#### 2.4 Non-preparation of Bank Reconciliation Statement

The closing cash balance of the Council for the year 2012-13 as per the Annual Accounts under Executive Officer (EO), Finance, PL Cell was ₹ 46.30 crore while as per the Cash Book, the closing balance was ₹ 46.82 crore. EO, Finance, operated nine savings Bank Accounts for receipt and disbursement of funds to different DDOs. Details of balances under those accounts as per Cash Book and Bank Pass Book are as follows:

Table No.2.7

(₹ in lakh)

Name of Bank	Account No.	Purpose	Balance as on 31 March 2013 as per Cash Book	Balance as on 31 March 2013 as per Bank statement	Difference	
Tripura Gramin Bank	8039011903815 (17528)	Bank interest	40.79	41.61	(-)	0.82
	2735	Development scheme	2718.10	3784.87	(-)	1066.77
	2740	Salary	430.08	1484.33	(-)	1054.25
	1041	Revenue	507.96	13.78	(+)	494.18
	8039011903064	Interest earned from Fixed Deposit	337.42	337.52	(-)	0.10
Tripura State Co-operative Bank	SBS-11	Salary/Development scheme	442.39	464.82	(-)	22.43
	SBS-15	Development scheme (IGMSY)	0	NA		-
United Bank of India	1813010000240	Development scheme	95.30	95.87	(-)	0.57
Axis Bank	27601010001	Development scheme	109.60	112.62	(-)	3.02
<b>Total</b>			<b>4681.64</b>	<b>6335.42</b>	<b>(-)</b>	<b>1653.78</b>

It can be seen from the above table that there was a difference of ₹ 16.54 crore between the closing bank balance of EO (Finance) as on 31 March 2013 as per Cash Book and Bank Statement in respect of nine savings bank accounts. It was noticed in Audit that the differences in figures between the Cash Book and bank pass book were not reconciled by the Council. Due to non-reconciliation of the difference, the correctness of closing balance of the Council could not be verified in audit.

This issue was pointed out in the previous audit report but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

### **2.5 Receipt of Scheme Funds without routing through ZDO/Council Accounts**

During scrutiny of Cash Book of the Sub-ZDOs it was noticed that in few cases Sub-ZDOs received funds from the Programme Officer (Block Development Officer) for implementation of Mahatma Gandhi National Rural employment Guarantee Scheme (MGNREGS) which were not routed through Zonal Development Officer (ZDO). As a result, receipt and expenditure of those funds received directly by Sub-ZDOs from Block Development Officers were neither reflected in the accounts of ZDOs nor in the accounts of the Council.

There was a total amount of ₹ 7.37 crore, as detailed below, which was so received by 10 SZDOs during 2012-13 directly from the BDOs under MGNREGS without being accounted in the accounts of the Council resulting in understatement of the receipts of the Council to that extent. Besides, expenditure of ₹ 7.36 crore there against was also understated, as detailed in Table No. 2.8 below:

**Table No. 2.8**

(In ₹)

<b>Name of SZDO</b>	<b>Fund received (₹)</b>	<b>From whom received</b>	<b>Expenditure incurred (₹)</b>	<b>Balance</b>
Manughat	1,09,95,647	BDO, Manu	1,09,95,647	0
Chawmanu	42,47,282	BDO, Chawmanu	42,47,282	0
Ambassa	26,31,736	BDO, Ambassa	26,31,736	0
Ganganagar	36,23,966	BDO, Ambassa	36,23,966	0

Table No. 2.8 (conclld.)

(In ₹)

Name of SZDO	Fund received (₹)	From whom received	Expenditure incurred (₹)	Balance
Maharani	26,40,820	NA	26,40,820	0
Bachaibari	3,41,167	BDO, Khowai	3,41,167	0
Bishramganj	38,60,000	BDO, Bishalgarh	38,60,000	0
Hezamara	30,00,000	BDO, Hezamara	30,00,000	0
Khumulwng	1,70,54,558	BDO, Jirania	1,69,17,386	1,37,172
	1,09,51,384	BDO, Dukli	1,09,07,021	44,363
Mandwai	1,43,95,538	BDO, Mandwai	1,43,95,538	0
<b>Total:</b>	<b>7,37,42,098</b>		<b>7,35,60,563</b>	<b>1,31,535</b>

### 2.6 Understatement of receipts due to non accountal of revenue

During scrutiny of annual accounts, Cash Book and other records maintained by the ZDO (North Zone) and ZDO (South Zone) it was noticed that during 2012-13 an amount of ₹ 15.50 lakh was realized through sale of rubber bad wood, rubber poly bag plants etc. besides ₹ 30.71 lakh which was brought forward from the previous year. However, the said funds were not deposited in the accounts of the EO (Finance) as Principal Officer (Tribal Welfare) communicated the approval of the Council for keeping the sale proceeds with the concerned ZDOs for maintenance of rubber nursery plants and mother plants. As a result, revenue realised by the ZDOs on this account was not accounted for as revenue of the Council. Details are shown below:

Table No.2.9

(₹ in lakh)

Name of office	Brought Forward	Revenue realised	Total
ZDO (North Zone)	30.71	4.76	35.47
ZDO (South Zone)	Nil	10.74	10.74
<b>Total:</b>	<b>30.71</b>	<b>15.50</b>	<b>46.21</b>

As a result, funds lying with the concerned ZDOs and the receipts under revenue being sale proceeds were understated by ₹ 46.21 lakh.

This issue was pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

### **2.7 Incorrect Accounting treatment of other miscellaneous money/unspent money**

According to the General principles and method of accounting, the recoveries relating to overpayment of the current year should be taken as reduction of expenditure by posting the same as minus expenditure under the head previously overcharged. State Government was also following the same practice.

During scrutiny of accounts it was noticed that the Council received ₹ 3.02 crore on account of other miscellaneous money, unspent money etc. and booked it as receipts. It however, did not maintain any account clearly indicating the year to which it pertained. As such, the adjustment of miscellaneous money and unspent money was not done as per the approved procedure. It could therefore, not be ascertained in audit whether unspent money of the current year was also treated as revenue receipts instead of reversing the same in the concerned expenditure head previously overcharged. This would also have resulted in overstatement of expenditure as well as overstatement of revenue receipts which could not be quantified in audit for want of maintenance of sufficient data in this regard.

This issue was pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13, no corrective action was taken by the Council.

### **2.8 Discrepancies in General Provident Fund**

The TTAADC had been maintaining the accounts of General Provident Fund (GPF) of the employees in a computerised system since 2005-06. Monthly subscriptions/recoveries, advances/withdrawals were posted against individual unique GPF account number in the system. Accordingly, individual account statements were generated through the computer based software after calculation of interest on the accumulated balances held by the respective employees.

The system also provides total position of deposits, comprising subscriptions and recoveries, advance/withdrawal, amount of interest allowed and closing balance at the end of the financial year. The TTAADC authority had been incorporating the GPF balances obtained from the computerised-system in the annual accounts in the Debt/Deposit Section.

The Council authority also maintained GPF Receipt<sup>4</sup> and Withdrawal Register<sup>5</sup> to record the physical receipt of sums from the employees through recovery of subscriptions and refunds and also recorded withdrawals whenever withdrawals were made by the employees.

Scrutiny of the GPF Receipts and Withdrawals Register, Cash Book maintained for GPF and the Annual Accounts for the year 2012-13 revealed the following:

- As per the GPF Receipt Register an amount of ₹ 9.38 crore was received by the Council during the year whereas, the same was shown as ₹ 15.07 crore in the annual accounts for 2012-13. Thus, there was unreconciled difference of ₹ 5.69 crore in GPF receipt figures as per two sets of records.
- As per records maintained by EO (Admn), ₹ 10.49 crore was disbursed during 2012-13 while ₹ 9.68 crore was reflected in the annual accounts 2012-13. The difference of ₹ 0.81 crore between the two figures needs reconciliation.
- In the annual accounts closing balance of GPF was shown as ₹ 72.84 crore while as per Cash Book maintained exclusively for GPF and Fixed Deposit made out of GPF balances closing balance was ₹ 58.95 crore (Cash/Bank: ₹ 0.74 crore and FD: ₹ 58.21 crore). The difference of ₹ 13.89 crore in closing cash/bank balances against GPF receipts needs to be reconciled.
- An amount of ₹ 0.74 crore was exhibited in the closing cash balance of GPF for the year 2012-13 in the Cash Book while in the bank pass book (A/C No.TGB/8039011903036) closing balance was shown as ₹ 0.44 crore. The difference in figures between the Cash Book and bank pass book was pending reconciliation by the Council.
- No reconciliation of system generated figures of receipt and withdrawal with that of physical receipt and withdrawal recorded in the GPF Receipt and Withdrawal Registers was done by the Council during 2012-13.

Thus, it could not be ascertained in audit whether the annual accounts exhibited the correct position. Further, the balances of GPF receipts as shown under GPF Receipts Register and that under annual accounts need reconciliation.

<sup>4</sup> Cheque receipt register in respect of GPF, received from different DDOs of the Council for remittance of subscription and refunds.

<sup>5</sup> Cheque issue register in respect of GPF, centrally issued by the Executive Officer (Administration), Khumlung for the entire TTAADC.

This issue was pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

### **2.9 Overstatement of Capital receipt**

As per Financial Rules, loans raised by the Government from the market, Government borrowings from the RBI & other parties, sale of Treasury Bills, sale of fixed assets and loans received from foreign Governments all form a part of Capital Receipt.

Test check of records maintained by EO (Finance) revealed that the Council did not have any receipts under the aforementioned category during 2012-13. However, in the Annual accounts under Capital Section ₹ 20.11 crore was shown as receipts.

Thus, receipts under Capital section were overstated by ₹ 20.11 crore and consequently, the revenue receipts were understated to that extent.

### **2.10 Understatement of Capital expenditure**

Statement No. 2 of the Annual Accounts of the Council depicts the progressive capital outlay at the end of the financial year. An amount of ₹ 58.38 crore was exhibited in Statement No. 2 of the Annual Accounts of the Council on account of Capital expenditure during the financial year 2012-13. A review of the relevant records in the Council revealed that ₹ 37.54 crore (**Appendix- VII**) was incurred on capital items during the year by the DDOs of the Council as reflected in the respective annual Receipts and Payments account. The said capital expenditure were however, wrongly included under the revenue expenditure during the year by the Council in Statement No.7 in the Annual Accounts. Thus, Capital outlay was understated and Revenue expenditure was overstated to that extent.

This issue was pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

### **2.11 Overstatement of Security Deposit**

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total receipts and disbursement against the 'Security Deposits' during the year were shown as ₹ 1.42 crore and ₹ 1.60 crore against actual receipts and disbursements of

₹ 1.41 crore and ₹ 1.53 crore respectively. Scrutiny of the Annual Accounts of the DDOs showed that the opening balance of Security Deposit should be ₹ 2.15 crore whereas it has been depicted as ₹ 2.51 crore in the Annual Accounts of the Council. The overstatement was made mainly because of wrong depiction of the balances of Security Deposit in respect of five Executive Engineers, ZDO (North) and ZDO (South) as detailed below:

Table No.2.10

(Amount in ₹)

Sl. No.	Name of DDO	OB	Receipts during the year	Disbursement during the year	Actual closing Balance	Closing Balance as per accounts	Difference
1	Executive Engineer (West Division)	1,42,94,502	87,18,936	1,04,77,19,8	1,25,36,240	Division wise figures not shown in the accounts	
2	Executive Engineer (South Division)	31,37,091	7,33,076	15,96,484	22,73,683		
3	Executive Engineer (Dhalai Division)	16,52,049	21,21,057	15,14,790	22,58,316		
4	Executive Engineer (North Division)	20,49,472	6,09,369	1,79,052	24,79,789		
5	Executive Engineer (Khowai Division)	3,10,832	17,57,190	14,11,890	6,56,132		
6	ZDO (South)	97,000	1,08,000	97,000	1,08,000		
7	ZDO (North)	0	12,000	0	12,000		
<b>Total:</b>		<b>2,15,40,946</b>	<b>1,40,59,628</b>	<b>1,52,76,414</b>	<b>2,03,24,160</b>	<b>2,33,31,745</b>	<b>30,07,585</b>

The difference of ₹ 0.30 crore needs reconciliation. This issue was also pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13 no corrective action was taken by the Council.

## 2.12 Non-maintenance of Ledger Accounts and Trial Balance

### (i) Ledger Accounts

Out of 72 DDOs, Cash Book of 58 DDOs was test checked while 14 DDOs did not appear in the verification programme though orders were issued by

the Council. Out of 58 DDOs, 30 DDOs prepared their annual accounts without maintaining any Ledger Accounts. Due to non-maintenance of Ledger Accounts, figures in the annual Receipts and Payments account of the above DDOs remained un-verified in audit.

**(ii) Trial Balance**

According to the General Principles of accounting, 'Trial Balance' of accounts should be prepared to test the accuracy of compilation done at the Council Headquarters. But no 'Trial Balance' of accounts was prepared to test the accuracy of compilation done at the Council Headquarters.

A similar observation was raised in the past audit reports but no corrective action was taken by the Council while preparing the annual accounts for the year 2012-13.

**2.13 Non declaration of accounting policies**

It was noticed that the following accounting treatments were made in the annual accounts by the TTAADC authority but no declaration of accounting policies was made while preparing the annual accounts in support of the accounting treatments.

- i) TTAADC authority was utilising the system generated figures for receipts, disbursements and balances at the closing of the year in respect of GPF of the employees and discarded the receipts and disbursements reflected in the annual receipt and payment accounts of the DDOs. In this regard, accounting policy was not declared by the Council.
- ii) During preparation of Receipt and payment accounts of the Council, funds placed by one DDO to another DDO was not taken into account. But accounting policy in this regard was not declared by the Council.
- iii) Under MGNREGS, few SZDOs received funds directly from BDOs and those were not accounted for in the accounts of ZDOs while in other cases funds under MGNREGS were routed through ZDOs and duly accounted for. In this regard the Council did not declare the accounting policy.
- iv) For recording Festival Advance and Computer Advance payment and recovery in the annual accounts, the TTAADC authority was utilising the figures obtained from the Executive Officer (Finance) at the central level

discarding the figures reflected in the Receipt and Payment accounts of the DDOs under the Council. A declaration was necessary in this regard.

These issues were pointed out in the previous audit reports but while preparing the annual accounts of the Council for the year 2012-13, no corrective action was taken by the Council.

#### **2.14 Non adoption of uniform formats for annual Receipt and Payment account by the DDOs**

The TTAADC authority did not prescribe any uniform format for the DDOs for submission of annual Receipt and Payment account. It was noticed that DDOs were submitting annual Receipt and Payment account according to their own devised format suitable to them. As a result, the inter-DDO transactions, like, placement of funds by one DDO of the Council to another DDO, remittance of revenue and other funds, as well as receipt of funds from the State Government. directly by the DDOs were not reflected in all the cases. Keeping in view the process of compilation of receipts and expenditure as well as placement of funds by one DDO to another, for preparation of annual accounts a standard format of annual Receipt and Payment account may be adopted and prescribed to all DDOs of the Council.

#### **2.15 Internal Controls**

In course of audit it was noticed that monthly accounts of individual units were not prepared. Understatement of closing cash balance and instances of misclassification of expenditure were noticed. Funds transferred by the EO (Finance) to the DDOs at the end of the financial year were debited from the accounts of the EO (Finance) while they were not credited by the DDOs resulting in understatement of closing balance of the Council. Cheques transferred to implementing officers by the DDOs were treated as expenditure instead of exhibiting it as advance subject to receipt of adjustments from the IOs. No standard format was adopted and prescribed by the Council for submission of receipt and payment accounts by the DDOs. The difference between the Cash Book, pass book and the accounts remained un-reconciled for years together. As such, the attempt on the part of Audit to examine the Annual Accounts of the Council was constrained to that extent and therefore, Audit was unable to provide any assurance that the accounts would be free from material irregularities. The internal controls exercised were therefore not satisfactory.

## **CHAPTER-III**

### **Compliance Audit**

**3.1 Unfruitful expenditure**

Technology-in-Education is a tool. It supports individual and group learning activities through techniques, which refresh and reinforce classroom teaching, enriches and extends learning opportunities for students who have mastered the core subject area. It also enhances learning experience through simulations and by fostering collaborative learning. K-Yan (the knowledge vehicle) is a multipurpose digital teaching-learning device, which integrates the capability of a high-end computer, an ultra large screen television and a projector, preloaded with multimedia teaching aids. K-Yan, through simulated lessons helps to bring the school syllabus to reality via its audio visual content in the class room, without any infrastructural inputs.

IL&FS Education and Technology Services limited proposed (August 2010) to TTAADC a unique integrated digital group learning device (K-Yan) for dissemination of audio-visual teaching aids or e-TLM (electronic Teaching Learning Materials) for various subjects like English, Mathematics, Science, Physical science, Life Science, History, Geography, EVS etc.

In keeping with its vision of bringing new schools to an enhanced level of education; TTAADC had identified (April 2011) 100 schools for the project namely "Creation of ICT (Information and Communication Technology) based Education Technology Infrastructure in Schools" for the financial year 2011-12 with the funds sanctioned by the Ministry of Tribal Affairs, Government of India. A Memorandum of Understanding (MOU) was entered (22 February 2012) between TTAADC and M/S IL&FS Education and Technology Services Limited (IETS) for implementation of the project. According to MOU, cost of each K-Yan package was fixed at ₹ 1.50 lakh inclusive of all taxes for each identified project school. Further, as per the MOU, IETS had to ensure quality visit for warranty/operational support upto three years after installation of the units of all schools. Formal work order was issued in favour of IETS in two parts (March 2012 and August 2012) for implementation of the project. The installation of K-Yan was completed in March 2013. IETS was paid ₹ 1.50 crore in three installments between June 2012 to April 2013.

Test check of records and information made available by the PO (Education) revealed as follows:

- Out of 100 schools information in respect of 89 schools were made available by the PO (Education) and the concerned Inspectors of School (IS).
- Out of 89 schools, K-Yan was not functioning in 54 schools (60 *per cent*). The analysis of implementation and status of K-Yan in 54 schools has been presented below:
  - ◆ In 18 schools<sup>1</sup> power connection was disconnected as there was no provision of funds in the schools for payment of electric bills.
  - ◆ Department had taken out K-Yan system from three Schools namely, Balukata JB School and Devendra Chowdhury para Girls English School under IS, Harepkuwar and Twichakma Colony SB School under IS, Gandacherra. Reason for taking out the K-Yan system was not found on record.
  - ◆ K-Yan system was stolen from Mata Maharani JB School and damaged in Basant Kobra JB School under IS, Harepkwar. Initiative taken to find out the stolen K-Yan and replacement of damaged system was also not found on record.
  - ◆ In 31 schools K-Yan system was out of order within a year of installation. But in those cases IETS did not extend any operational support for operationalisation of these machines although according to MOU, IETS had to provide three years on-site warranty from the date of signing MOU covering all costs of labour and hardware parts/software except for certain exclusions like consumable items.

PO (Education) did not take any initiative for maintenance and repairing of the machines. Thus, due to inaction on the part of the IETS and PO (Education) K-Yan systems in 31 schools were lying idle for periods ranging from 14 months to 33 months.

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<sup>1</sup> Balukata JB School, Old Mekabari JB School, Bairagidepa JB school, Behalabari JB school, RamnathKobra para JB School, PukhiriHatai JB School, BhubanChantai JB School, Mailuma JB School, MaaSaradamani JB School, LaxmanKobra JB School, Sonamani S/P JB Schhol, Anandaroaja para EM SB School, Ultachara Colony SB School, Laxmipur SB School, Mog Para JB School, Madhuban KCP JB School, Indurail Colony JB School and Jarulmura JB School

As a result, expenditure amounting to ₹ 81 lakh incurred on installation of K-Yan system in the aforesaid 54 schools became unfruitful. Moreover, objective of the scheme was also not achieved.

### 3.2 Suspected misappropriation

Test check of records of Superintendent of Agriculture, TTAADC, Kanchanpur, North Tripura for the year 2012-13 revealed that Officer-in-charge, Suknacherra Godown received 12000 kg MOP<sup>2</sup> from Agri District Store, North Tripura, Dharmanagar for distribution to the beneficiaries. Details are given below:-

Table No. 3.1

Sl. No.	Date of receipt	Book No.	Challan No.	Particulars	Quantity (in kg)
1.	09/10/12	3445	78068	MOP	10000
2.	09/10/12	3445	78070	MOP	2000
<b>Total</b>					<b>12000</b>

During scrutiny of stock register of Suknacherra Godown it was noticed that the above mentioned MOP received by the incharge, were not taken into account on the receipt side of the stock register. MOP could not be traced in the sale register also.

Further, according to Para 51 of the TTAADC Fund Rules 2005, the stores held in stock should be physically verified annually by an independent agency and the results of verification indicating the nature of discrepancy if any, together with the condition of stores, recorded in the stock register itself. But since inception no physical verification had been carried out by the authority (February 2016). The reasons for the same were not found on records.

Thus, due to weak monitoring 12000 kg MOP valued ₹ 2,05,800 (@ ₹ 17.15 per kg) was suspected to have been misappropriated by the incharge of the Suknacharra Godown.

The matter was reported to the Council (May 2015); their replies had not been received (February 2016).

<sup>2</sup> Muriate of Potash

### 3.3 Excess payment

Scrutiny of records made available to audit revealed as follows:

1. Administrative Approval and Expenditure Sanction (A/A & E/S) for an amount of ₹ 1.26 crore had been accorded in favour of ZDO (South), TTAADC for construction of hostel at Karbook, South Tripura by the Principal Officer (Education) during December 2009 to September 2012 in four parts<sup>3</sup> which was revised to ₹ 1.29 crore in December 2013.
2. ZDO (South) had prepared (July 2011) the working estimate for 100 seated boys residential hostel building with guard room and rain water reservoir at Karbook near Phanjihum HS School at an estimated cost of ₹ 1.33 crore (including contingency of ₹ 3.87 lakh) which was technically approved (September 2011) by the Superintending Engineer, TTAADC, Khumulwng.
3. In the meantime, Work Order for the construction work had been issued (11 March 2010) by the ZDO (South Zone) in favour of Sri William Debbarma, J/E.
4. As per project cost, Implementing Officer (IO) was to be paid ₹ 37.84 lakh for payment of labour wages and purchase of petty material against which IO was paid ₹ 40.42 lakh thereby making excess payment of ₹ 2.58 lakh (₹ 40.42 lakh minus ₹ 37.84 lakh).

On being pointed out in audit Zonal Development Officer, South intimated (June 2015) that Sri William Debbarma, JE would be asked to deposit excess payment of ₹ 2.58 lakh.

### 3.4 Wasteful expenditure

#### (I) *Name of work: Creation of Rubber Nursery in the office complex of ZDO (South) under Tribal Welfare Department*

It was noticed during test check of records and from information made available to audit by the ZDO (South) that three rubber poly bag nurseries of 66,500 poly bag plants of PRIM-600 variety was raised during 2012-13 at a cost of ₹ 16.01 lakh under Tribal Welfare Department at central nursery near Ekalavya Residential

<sup>3</sup> 02-12-09 (₹ 40,00,000/-), 31-03-10 (₹ 40,00,000/-), 13-03-12 (₹ 25,00,000/-) and 21-09-12 (₹ 21,49,000/-)

School, BC Nagar. In this connection, three work orders were issued in favour of three IOs for raising these nurseries as detailed below:

Table No. 3.2

Work Order No. and date	Number of poly bag nursery plants to be raised	Total value of work (In ₹)	Name of IO
F.8 (25)/ADC/ZDO(S)/TW/2011-12/23112-14 Dt.14-03-12	42,000	10,10,100	Sri Bishnujoy Choudhury, TWS
F.26(2)/ADC/ZDO(S)/NREGA/12-13/5670-73 Dt. 17-10-12	18,000	4,32,900	-do-
f.14(1)/ADC/ZDO(S)/Forest/2011-12/2086-89 Dt.03-07-12	6,500	1,58,430	Md. Fakar Uddin Ahmed, FRO
<b>Total</b>	<b>66,500</b>	<b>16,01,430</b>	

For creation of those nurseries Administrative Approval was not obtained from the Principal Officer (Tribal Welfare) or any other Authority. The planting was completed in July 2012 and October 2012.

Further scrutiny revealed that out of 66,500 poly bag plants raised, there was mortality of 26,185 nos. (39 per cent) leaving 40,315 nos. of plants in stock as of April 2013. The reason for increase in mortality rate was recorded as shortage of maintenance (weeding and watering), fungicide diseases, damage of polythene of poly bags and overage of nursery.

It was observed that as against the available stock of 40,315 plants as of April 2013, the ZDO (South) had actually distributed only 18,180 nos. of poly bag stamp plants to six sub-zones till June 2014 leaving idle stock of 22,135 plants.

In the meantime, poly bag plants became more than two years old and unusable. Hence, most of the poly bag plants had to be destroyed from the bed for planting of new plants. As of June 2014, only 9000 (approx) poly bag plants were lying in the nursery in very bad condition.

It is therefore, evident that at the time of creation of nursery, requirement was not assessed and after raising poly bag plants proper maintenance was not done.

Thus, due to lack of assessment and improper maintenance, expenditure amounting to ₹ 11,64,201 (₹ 16,01,430/- minus ₹ 4,37,229/-<sup>4</sup>) incurred for creation of those plants became wasteful.

<sup>4</sup> Cost of 18,180 nos. poly bag plants distributed to six sub-zones @ ₹ 24.05/- per poly bag plant.

On being pointed out in audit Zonal Development Officer (South Zone) stated (June 2015) that a committee had been formed (3 September 2014) to enquire into the matter. However, no report had been furnished (February 2016).

**(II) Name of work: Construction of six nos. of 100 sq.mtr. poly house for raising of seedlings/planting materials at Khumlwng Park, ADC Headquarter complex**

During scrutiny of records maintained by the ZDO (West) it was noticed that the aforesaid work was awarded (25 July 2014) to Sri Ashrai Debbarma, Agri Inspector, Incharge of Khumlwng Park by the ZDO (West Zone) under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). Estimated cost of the work was ₹ 5.93 lakh. The IO was to complete the work within one month as per guideline of the MGNREGS. Copy of Administrative Approval and estimate of the work was not found on record. Expenditure Sanction of ₹ 5.93 lakh was accorded (27 July 2012) by the ZDO (West) and the amount was placed with the IO on 27 July 2012.

During test check following points were noticed:

1. No completion certificate was found on record. However, as per Muster Roll (MR) submitted by the IO it was noticed that the work commenced on 20 August 2012 and was completed on 28 September 2012.
2. The Green house was constructed by 'Sheel Biotech limited'. However, no tender/quotation was produced to audit regarding selection of the agency.
3. According to the National Committee of Plasticulture Applications in Horticulture (NCPAH), the structural design of the green house should be sound enough to withstand wind speed of minimum 1.50 Km/hr and minimum load of 25 kg/m<sup>2</sup>. All the plastic material supplied should be tested by Central Institute of Plastics Engineering and Technology (CIPET) for quality assurance as per the specifications.
4. IO, Sri Ashrai Debbarma, Agri Inspector intimated on 3 April 2013 that one green house was completely damaged by rain-storm.
5. During physical verification of the park conducted by Audit, it was noticed that out of total six greenhouses proposed for construction under the project (29 April 2014), only three green houses were constructed. There was no sign of

using Ultra Violet (UV) stabilised 200 micron transparent plastic films in any of the three green houses. Further, there was no sign of use of shade net in one green house and in other two green houses, shade nets were found in damaged condition.

6. Three stage photographs, as required under the MGNREGA guidelines, were also not submitted by the IO along with the adjustments.
7. The Contractor should guarantee free maintenance for one year from the date of installation but due to non-availability of exact date of installation and date of damage it was not clear whether the houses were damaged within the free maintenance period or not. Further, in the absence of test report of CIPET, quality of material used by the firm could not be checked.

In view of the above, green houses constructed at a cost of ₹ 5.93 lakh did not serve the purpose for which they were constructed and the whole expenditure became wasteful.

On being pointed out in audit, ZDO (West) stated (June 2014) that the green house though constructed were completely damaged by the storm, heavy rains and flood. He further acknowledged (February 2016) that there was no provision of maintenance under MGNREGA. So the green houses were destroyed after free maintenance period.

The fact however, remained that against six numbers of green houses only three green houses were constructed. Further, no initiative had been taken till February 2016 even for repairing the damage to the three green houses which had been constructed thereby defeating the objectives of the project.

**(III) Name of work:** *Construction of two nos. poly houses at Jagabandhu para and one no at Thakurcharra ADC (Shanghabal SHG)*

Test check of the records of the Superintendent of Agriculture (SA), Gandacherra revealed that two work orders were issued in favour of Sri Prabhurai Debbarma and Sri Punyaban Chakma, both Agri Assistant in December 2012 and March 2013 respectively for construction of two poly houses in Jagabhandhu para and one in Thakurcharra ADC villages @ ₹ 1.5 lakh per house. The sanction memo and administrative approval in support of the above construction work were not produced for verification to Audit.

Further scrutiny revealed that ₹ 4.5 lakh was drawn through two Fully Vouched Contingent bills and paid to Grace Pvt Ltd, Agartala vide cheque No. 248238 dated 3 April 2013 and No. 248237 dated 30 March 2013 for construction of the poly houses without inviting any tender in violation of the provisions of GFR. The works were completed in March 2013 but the poly houses were not utilised till May 2014. During physical verification (May 2014) all the three poly houses were found in damaged condition. There was no sign of using UV stabilised 200 micron transparent plastic films and shade net in any of the three poly houses. Therefore, ₹ 4.50 lakh incurred for the three poly houses became wasteful.

The matter was reported to the Council (October 2015) but reply was awaited (February 2016).

### **3.5 Unfruitful expenditure**

Scrutiny of records revealed that 11 Mini Deep Tube Wells (MDTW) constructed by the Executive Engineer, South, under Mahatma Gandhi National Rural Employment Guarantee Scheme during 2009-11 at a total cost of ₹ 24.83 lakh were lying non-functional (June 2015) as there was no power connection. Details are shown below:

**Table No.3.3**

<b>Sl No.</b>	<b>Location of the MDTW</b>	<b>Name of the IO</b>	<b>Date of Completion</b>	<b>Expenditure incurred (₹ in lakh)</b>
01	Pitarai Para J B school under Kalshimukh Sub zone	Ratanmani Jamatia	30/05/2009	2.36
02	Near Garia Temple of Nuabari VDC under Kill subzone	Dwijen Sarkar	08/07/2009	2.36
03	Jham Bahadur Para at Adipur ADC village near AWC centre	Subhash Noatia	27/07/2009	1.42
04	At Warrengbari near near Killa P S under Killa G P	Subhash Noatia	31/08/2009	1.42
05	Khastila Sardarai Para under Salthang Manu Village	Chandidatta Jamatia	14/01/2010	3.81
06	Thairy Mog Para under East Manu Bankul G P	Pancha Kumar Tripura	14/05/2010	3.81
07	Ananta Roaja Para near the house of Habindra Tripura, Twikumba ADC village	Dwijen Sarkar	19/01/2011	3.81

Table No.3.3 (concl.)

Sl No.	Location of the MDTW	Name of the IO	Date of Completion	Expenditure incurred (₹ in lakh)
08	Gangarai Pathar Kathlia ADC Village	Chandidatta Jamatia	12/03/2011	1.03
09	Manu ADC village under B C Manu ADC Village	Chandidatta Jamatia	23/04/2011	1.03
10	Drunajoy Choudhury Par High School	Ratanmani Jamatia	25/05/2011	2.36
11	West Ludhua GP near Ludhua Bazar	Dwijen Sarkar	Not Available	1.42
<b>Total</b>				<b>24.83</b>

Executive Engineer, South stated (June 2015) that connection charge in respect of aforementioned MDTWs would be deposited shortly to the Power Department to install necessary power connection.

The fact remained that due to lack of power, the MDTWs were lying idle for periods ranging from 49 months to 73 months as of June 2015.

Thus, not only did an expenditure of ₹ 24.83 lakh incur under the schemes prove to be unfruitful for want of energisation, the rural beneficiaries were also deprived of the intended benefits.

A similar observation was pointed out in the previous audit report but the Council did not take any corrective action.

The matter was reported (May 2015) to the Council; their reply had not been received (February 2016).

### 3.6 Loss of revenue

Notification issued (17 August 2005) by the Council stipulates that in the event of issuance of licence and stall in any market within the District Council area, a licensee shall deposit a sum of ₹ 2000 only with the office of the concerned ZDO which was to be refunded on surrender of licence and vacating the stall allotted to the licensee. In addition, the licensee was also required to pay annual license fee of ₹ 1800 (for a stall measuring 3.65 mtr X 3.1 mtr) and ₹ 900 (for a stall measuring 2.4 mtr X 1.8 mtr), as the case may be. The amount of annual licence fee was payable either at a time or in 12 equal installments.

Examination of records made available by the ZDO (Dhalai) revealed that there were nine markets having 43 market stalls under Ambassa, Maharani, Gandacharra and Manughat Sub-Zone. Out of 43 stalls, 40 stalls were allotted. It was further

noticed that no rent was collected from 12 stalls under the Ambassa and Maharani sub-zone from 2007-08 to 2014-15 leading to revenue loss of ₹ 0.86 lakh. Further, as against the rental dues of ₹ 2.45 lakh in respect of remaining 23 stalls for the said period only ₹ 1.39 lakh was collected leading to short collection of ₹ 1.06 lakh.

Thus, there was a short realisation of rent amounting to ₹ 1.92 lakh from those market stalls from 2007-08 to 2014-15, as detailed below:

**Table No.3.4**

(In ₹)

Name of Market	Sub-Zone	No of stalls	No of stalls allotted	Rent due from 2007-08 to 2014-15	Rent realised from 2007-08 to 2014-15	Short realised
1.Bagmara, Lalchari	Ambassa	10	7	50,400	Nil	50,400
2.Nailahabari						
3.Golok Bazar	Maharani	5	5	36,000	Nil	36,000
4.Jagabandhu	Gandacharra	5	5	36,000	2400	33,600
5.Chailengta	Manughat	23	23	2,08,800	1,36,430	72,370
<b>Total</b>		<b>43</b>	<b>40</b>	<b>3,31,200</b>	<b>1,38,830</b>	<b>1,92,370</b>
<b>Short realisation of revenue from 40 stalls</b>				<b>= ₹ 1,92,370</b>		

A similar observation was pointed out in the previous audit report but the Council did not take any corrective action.

### 3.7 Outstanding Temporary Advances

Temporary advances are required to be adjusted with all supporting vouchers immediately after completion of the work.

(A) Scrutiny of the Cash Book, temporary advance register, cheque issue register, cash analysis etc. revealed that as of June 2015, an amount of ₹ 3.87 crore (Appendix-VIII), ₹ 0.85 crore (Appendix-IX), ₹ 0.97 crore (Appendix-X), ₹ 0.78 crore (Appendix-XI) and ₹ 0.40 crore (Appendix-XII) advanced to different Implementing Officers under Executive Engineer, West, Dhalai, North, South and Khowai respectively during the period from August 2009 to March 2013 for execution of different works were pending for recovery/adjustment.

(B) Similarly, amounts aggregating ₹ 1.66 crore (Appendix-XIII), ₹ 0.03 crore (Appendix-XIV), ₹ 0.45 crore (Appendix-XV) and ₹ 1.88 crore (Appendix-XVI) which were advanced during the period from November 2010 to March 2013 for execution of different works were lying unadjusted/unrecovered as of June 2015

with different Implementing Officers and Sub-Zonal Development Officers under Zonal Development Officer, West, Dhalai, North and South respectively.

(C) It was noticed from the records of the Superintendent of Agriculture, Gandacherra and Kanchanpur that temporary advances amounting to ₹ 3.17 crore (**Appendix-XVII**) and ₹ 0.30 crore (**Appendix-XVIII**) respectively, advanced to different Implementing Officers upto March 2013 for execution of different works were outstanding as of June 2015.

(D) An amount of ₹ 0.81 crore (**Appendix-XIX**) advanced by the Superintendent of Horticulture, Kanchanpur to different Implementing Officers upto March 2013 for execution of various works were outstanding as of June 2015.

It was further seen that adjustments were pending for 28 months to 59 months and there was nothing on record to substantiate that the works were taken up at all by the Implementing Officers concerned. As large amounts were being advanced to the Implementing Officers on a regular basis, it is recommended that a monitoring mechanism needs to be put in place for tracking the utilisation of the public money.

A similar observation was pointed out in the previous audit report but the Council did not take any corrective action.

Agartala  
The

16 MAY 2016



(R.K. Goel)  
Accountant General (Audit), Tripura

Countersigned



New Delhi  
The

20 MAY 2016

(SHASHI KANT SHARMA)  
Comptroller and Auditor General of India

# Appendices

## Appendices

### Appendix- I

**List of units covered for transaction audit for the period from April 2011 to March 2013 and accounts audit of 2012-13**

**(Reference: Paragraph 1.3)**

Sl. No.	Name of the Unit
1	Executive Officer (Finance)
2	Executive Officer (Admn)
3	Principal Officer (Agriculture)
4	Principal Officer (Education)
5	Zonal Development Officer (West)
6	Zonal Development Officer (Dhalai)
7	Zonal Development Officer(North)
8	Zonal Development Officer(South)
9	Executive Engineer (West )
10	Executive Engineer (Dhalai )
11	Executive Engineer (North )
12	Executive Engineer (South )
13	Executive Engineer (Khowai )
14	Inspector of Schools, Sikaribari, Dhalai
15	Superintendent of Agriculture, Gandacherra
16	Superintendent of Agriculture, Kanchanpur
17	Superintendent of Agriculture (Horticulture), Kanchanpur

Appendix- II

Statement showing receipt of bank interest from the DDOs during 2012-13  
{Reference: Paragraph 2.3 (iii)}

SI No.	From whom received	Cheque No.	Date	Amount (In ₹)	Purpose
1.	PO (Industries), ADC	50142	10-04-2012	3,555	Interest
2.	ZDO, Dhalai, ADC	86693	29-03-2012	34,924	Interest
3.	IS, Harepkuwar, ADC	532873	31-03-2012	949	Interest
4.	EE, South, ADC	31034	23-03-2012	8,07,630	Interest
5.	CDPO, Damcherra, North Tripura	133963	23-03-2012	23,21,281	Interest
6.	Sub ZDO, Dasda Sub-zone, B.C. Manu	410781	29-03-2012	1,53,330	Interest
7.	Asst. Director, ARDD, South Zone	30290	31-03-2012	81,360	Interest
8.	EE, Amarpur Division.	389477	26-04-2012	2,60,834	Interest
9.	Asst. Director, ARDD, West Zone	109793	27-04-2012	2,22,327	Interest
10.	PO (Co-op), Khumulwng	49288	30-04-2012	2,159	Interest
11.	IS, Gandacherra, ADC	118997	07-06-2012	1,63,552	Interest
12.	IS, Raiyabari, Udaipur	46442	12-06-2012	88,984	Interest
13.	Asst. Director, ARDD, Dhalai, Ambasa	85299	21-05-2012	18,457	Interest
14.	Asst. Director, ARDD, North Zone	46374	09-07-2012	1,20,989	Interest
15.	CDPO, Damcherra, North Tripura	297429	12-07-2012	56,949	Interest
16.	IS, Chellagangmukh, ADC	502537	17-07-2012	1,18,700	Interest
17.	EE, Dhalai, ADC	510527	19-07-2012	7,21,033	Interest
18.	EE, West, Khumulwng, ADC	114264	24-07-2012	1,0827	Interest
19.	ZDO, North Zone	148493	26-07-2012	7,30,439	Interest
20.	District Council, ADC	113260	22-08-2012	20,721	Interest
21.	IS, Jampuijala, ADC	199317	30-08-2012	1,34,066	Interest
22.	IS, Harepkuwar, ADC	541938	01-09-2012	77,338	Interest
23.	Addl. EO (Admn), ADC	115822	29-08-2012	20,221	Interest
24.	IS, Ambassa	136624	28-08-2012	98,930	Interest
25.	IS, Tulashikhok	395747	28-08-2012	2,35,956	Interest
26.	EE, West, Khumulwng, ADC	115679	25-09-2012	3,08,641	Interest
27.	PO (ICAT), ADC	115399	27-09-2012	29,744	Interest
28.	IS, B.C. Manu	33045	22-09-2012	2,25,862	Interest
29.	EE (Ampura Division), Khowai	397262	21-09-2012	3,58,374	Interest

## Appendix- II (contd...)

Statement showing receipt of bank interest from the DDOs during 2012-13  
{Reference: Paragraph 2.3 (iii)}

Sl No.	From whom received	Cheque No.	Date	Amount (In ₹)	Purpose
30.	Asst. Director, ARDD, ADC	115929	24-09-2012	84,846	Interest
31.	PO (Fisheries), ADC	114212	28-09-2012	2,45,734	Interest
32.	PO (Agriculture), ADC	115157	28-09-2012	14,78,473	Interest
33.	ZDO, South, ADC	32956	03-09-2012	7,74,806	Interest
34.	IS, Raiyabari, Udaipur	46802	10-10-2012	1,35,714	Interest
35.	IS, Chailengta, ADC	47581	04-10-2012	3,67,741	Interest
36.	Secy. District Council, ADC	954381	09-11-2012	4,651	Interest
37.	IS, Ampinagar, ADC	931432	24-11-2012	1,07,390	Interest
38.	SF, Longthorai valley	468788	18-10-2012	58,899	Interest
39.	IS, Bishramganj	845023	22-11-2012	79,547	Interest
40.	EO (Admn), ADC	152813	28-11-2012	22,765	Interest
41.	Asst. Director, ARDD, Dhalai, Ambasa	138833	09-11-2012	87,704	Interest
42.	IS, Damcherra	296075	29-11-2012	86,670	Interest
43.	DFO, 82 Mile	331346	28-11-2012	1,153	Interest
44.	SF, Gandacherra	through CBS	19-07-2012	1,17,163	Interest
45.	EE, North	129590	20-12-2012	4,53,154	Interest
46.	PO (S&YP), ADC	949708	26-02-2012	1,79,127	Interest
47.	IS, Rupaicherra	44763	06-11-2012	82,229	Interest
48.	Supdt. of Agriculture (CMN)	980135	21-12-2012	4,54,931	Interest
49.	Asst. Director, ARDD, South Zone	33171	17-12-2012	1,01,259	Interest
50.	CDPO, Damcherra, North Tripura	296292	08-01-2013	44,251	Interest
51.	Supdt. of Horti & Soil Conv., Manughat	381327	03-01-2013	35,287	Interest
52.	Supdt. of Fisheries, ADC, Gandacherra	117595	21-01-2013	1,16,402	Interest
53.	IS, Chellagangmukh, ADC	306248	14-01-2013	1,49,587	Interest
54.	EE (Dhalai), Sikaribari	137484	21-01-2013	9,20,382	Interest
55.	EE, West, Khumulwng, ADC	497402	28-01-2013	13,78,136	Interest
56.	EE, West, Khumulwng, ADC	689341	28-01-2013	1,44,636	Interest
57.	EE (Ampura Division), Khowai	353137	29-01-2013	5,18,296	Interest
58.	EE (South)	34355	30-01-2013	11,39,782	Interest

Appendix- II (concl.d.)

Statement showing receipt of bank interest from the DDOs during 2012-13  
{Reference: Paragraph 2.3 (iii)}

Sl No.	From whom received	Cheque No.	Date	Amount (In ₹)	Purpose
59.	EE, West, Khumulwng, ADC	374057	19-02-2013	2,09,738	Interest
60.	EE, West, Khumulwng, ADC	146056	19-02-2013	54,538	Interest
61.	IS, Raiyabari, Udaipur	46847	05-02-2013	1,91,136	Interest
62.	Asst. Director, ARDD, South Zone	34766	12-02-2013	1,89,080	Interest
63.	Asst. Director, ARDD, Kanchanpur	363802	15-01-2013	1,48,395	Interest
64.	ZDO, North Zone	127153	27-12-2012	75,610	Interest
65.	IS Watloktwithu, ADC	691362	16-07-2012	9,88,049	Interest
66.	EE, South BC Manu	032469	08-08-12	13,09,369	Interest
67.	SF, Kanchanpur	040028	30-07-12	44,764	Interest
68.	ZDO, West	11649	31-03-12	70,525	Interest
69.	CDPO, Damcherra	133963	23-03-12	62,039	Interest
<b>Total</b>				<b>2,01,42,090</b>	

(Source: Cheque receipt register maintained by EO (Finance))

## Appendix-III

Statement showing closing balances lying with the Sub-ZDOs as on 31<sup>st</sup> March 2013

{Reference: Paragraph 2.3 (iv)}

Sl. No.	Name of the SZDOs	Closing Balance as on 31-03-2013 (in ₹)
<b>ZDO (South )</b>		
1	SZDO,Ompi	2,11,769
2	SZDO, Manu Bankul	1,14,600
3	SZDO,Birchandra Manu	4,51,984
4	SZDO,Killa	3,03,225
5	SZDO,Dalak	1,77,062
6	SZDO,Kaladhepa	66,197
7	SZDO,Garjee	2,30,985
8	SZDO,Karbook	8,47,305
9	SZDO,Kalshimukh	3,55,177
<b>ZDO (Dhalai)</b>		
1	SZDO,Ambassa	23,36,194
2	SZDO,Ganganagar	90,33,657
3	SZDO, Maharani	2,09,72,675
4	SZDO,Chamanu	16,05,368
5	SZDO,Manughat	76,86,163
6	Gandacherra	10,25,042
<b>ZDO (North)</b>		
1	SZDO,Rajkandi	82,43,360
2	SZDO,Vanghmun	15,88,816
3	SZDO,Naogang	30,89,931
4	SZDO,Dasda	1,05,28,820
5	SZDO,Machmara	40,08,539
6	SZDO,Damcherra	16,18,220
<b>ZDO WEST</b>		
1	SZDO,Mungiakami	1,00,42,336
2	SZDO,Hezamara	2,24,97,656
3	SZDO,Khumlung	45,85,552
4	SZDO,Mandai	1,64,30,237
5	SZDO,Duski	52,27,257
6	SZDO,Bishramganj	11,02,549
7	Bachaibari	31,82,453
8	Takarjala	1,05,41,574
9	Mohanbhog	11,78,308
10	Abhicharan	63,38,705
11	Baizalbari	24,77,578
<b>Total:</b>		<b>15,80,99,294</b>

Appendix- IV (A)

Statement showing cheque issued but not presented in the bank for payment

{Reference: Paragraph 2.3 (v)}

Sl. No.	Name of ZDO	Cheque No.	Date	Amount (in ₹)
1	ZDO(West)	831395	18-02-2008	320
2	ZDO(West)	840906	19-02-2008	1,700
3	ZDO(West)	845703	01-09-2008	1,500
4	ZDO(West)	995539	04-06-2009	2,800
5	ZDO(West)	818555	23-02-2010	1,710
6	ZDO(West)	818623	17-03-2010	80
7	ZDO(West)	821706	01-06-2010	51
8	ZDO(West)	821763	01-07-2010	1,204
9	ZDO(West)	025605	04-05-2011	10,000
10	ZDO(West)	942155	02-09-2011	2,700
11	ZDO(West)	111672	10-04-2012	1,500
12	ZDO(West)	114775	17-08-2012	3,456
13	ZDO(West)	116110	03-09-2012	4,560
14	ZDO(West)	116150	18-09-2012	5,752
15	ZDO(Dhalai)	241082	08-09-2010	37,800
16	ZDO(Dhalai)	085308	25-11-2011	6,381
17	ZDO(Dhalai)	510041	18-07-2012	5,000
18	ZDO(Dhalai)	524519	23-11-2012	3,024
19	ZDO(B.C. Manu)	032117	24-04-2012	2,000
20	ZDO(B.C. Manu)	032925	14-08-2012	16,000
21	ZDO(B.C. Manu)	058525	03-10-2012	1,70,298
22	ZDO(B.C. Manu)	033604	05-10-2012	2,000
23	ZDO(B.C. Manu)	033606	05-10-2012	6,000
24	ZDO(B.C. Manu)	033612	05-10-2012	2,000
25	ZDO(B.C. Manu)	033613	05-10-2012	6,000
26	ZDO(B.C. Manu)	033674	08-11-2012	41,804
27	ZDO(B.C. Manu)	034102	26-11-2012	56,766
28	ZDO(B.C. Manu)	034110	27-11-2012	2,000
29	EE(North), Pechartal	41651	02-07-2012	5,000
30	EE(South), B.C. Manu	841225	24-06-2010	1,216
31	EE(South), B.C. Manu	841229	24-06-2010	3,245
32	EE(South), B.C. Manu	841232	24-06-2010	1,000
33	EE(South), B.C. Manu	029030	01-09-2011	29,662
34	EE(South), B.C. Manu	033347	19-10-2012	25,692
35	EE(South), B.C. Manu	033398	01-12-2012	6,600
36	EE(West)	53422	10-06-2011	2,677
37	EE(West)	53456	28-06-2011	6,000
38	EE(West)	108677	04-01-2012	3,000

## Appendix- IV (A) (concl.)

Statement showing cheque issued but not presented in the bank for payment

{Reference: Paragraph 2.3 (v)}

Sl. No.	Name of ZDO	Cheque No.	Date	Amount (in ₹)
39	EE(West)	112674	04-06-2012	3,000
40	EE(Ampura), Khowai	393674	04-07-2012	3,680
41	EO(Admin)	996183	25-05-2009	864
42	EO(Admin)	112871	19-06-2012	1,663
43	EO(Admin)	246612	04-03-2011	5,394
44	EO(Admin)	142949	12-08-2011	11,468
45	EO(Admin)	180049	08-09-2011	13,445
46	EO(Admin)	166690	01-11-2011	18,841
47	EO(Admin)	137856	01-03-2012	7,300
48	EO(Admin)	057929	14-11-2011	41,252
49	EO(Admin)	057930	14-11-2011	78,534
50	EO(Admin)	113476	15-06-2012	3,25,157
51	EO(Admin)	110096	01-03-2012	53,769
52	IS Kanchanpur	598545	07-12-2007	49,401
53	IS Rupaichari	306941	16-10-2007	242
54	IS Harepkuwar	288953	26-10-2010	1,184
55	IS Watloktwithu	790584	11-04-2011	89,260
56	IS B.C. Manu	088730	13-11-2007	4,000
57	IS Damcherra	731118	08-12-2006	2,760
58	IS Damcherra	427594	05-12-2007	12,000
59	IS Damcherra	129249	11-03-2011	14,000
60	IS Damcherra	132982	05-07-2012	294
61	IS, Chailengta	005226	05-05-11	10,170
62	IS, Chailengta	756272	13-08-12	11,303
63	IS, Chailengta	475206	05-07-12	2,000
64	PO(Sports & YP)	636616	06-06-2012	18,424
65	Asstt. Director, ARDD, South Zone	842704	04-12-2010	9,481
66	PO(Forests)	895	08-04-2009	21,380
67	PO(Forests)	815880	08-12-2009	33,489
68	SA, Gandacherra	284441	02-12-09	5,000
69	SA, Gandacherra	671251	31-01-11	62,677
70	SA, Gandacherra	671262	09-03-11	9,613
71	SA, Gandacherra	006864	31-05-11	15,195
<b>Total</b>				<b>14,14,738</b>

Appendix-IV (B)

Statement showing cheque received by the DDOs but not credited in the bank Account

{Reference: Paragraph 2.3 (v)}

Sl. No.	Name of ZDO	Cheque No.	Date	Amount (in ₹)
1	ZDO(W)	200390	03-12-2008	500
2	ZDO(W)	461018	18-11-2009	22,815
3	ZDO(W)	170333	19-09-2008	5,750
4	ZDO(W)	812426	09-09-2008	1,040
5	ZDO(W)	500369	04-07-2012	60,447
6	ZDO(W)	583588	17-07-2009	7,500
7	ZDO(W)	420847	24-03-2011	12,241
8	ZDO(W)	500364	04-04-2012	38,380
9	ZDO(B.C. Manu)	0200068	27-06-2005	25,000
10	ZDO(B.C. Manu)	665495	09-07-2010	17,13,474
11	ZDO(B.C. Manu)	842979	14-11-2011	3,231
12	ZDO(B.C. Manu)	029432	18-05-2012	33,362
13	EE(Dhalai), Shikaribari	116666	22-09-2012	37,100
14	EE(South), B.C. Manu	050936	24-12-2010	900
15	PO(SW & SE)	116378	28-09-2012	21,000
16	PO(SW & SE)	260714	31-03-2012	9,000
<b>Total</b>				<b>19,91,740</b>

## Appendix-V

Statement showing list of DDOs attended the verification programme in the Office of the  
CEO, Khumlung

{Reference: Paragraph 2.3 (vi)}

(In ₹)

Sl. No.	Name of DDO	Attended verification programme	Whether ledger maintained	Closing Balance as per Cash Book	Closing Balance as per Annual Accounts	Difference
1	EO(Admn)	√	No	2,04,74,392	1,25,01,458	79,72,934
2	ZDO(D)	√	Yes	4,49,03,661	4,49,03,661	0
3	ZDO(W)	√	Yes	4,97,23,503	4,97,23,503	0
4	ZDO(N)	√	Yes	2,36,45,119	1,92,00,329	44,44,790
5	ZDO(S)	√	Yes	16,48,95,777	3,58,18,984	12,90,76,793
6	EE(S)	√	Yes	8,59,58,940	5,29,74,402	3,29,84,538
7	EE(W)	√	Yes	11,52,79,294	11,52,79,383	-89
8	EE(N)	√	Yes	5,52,26,556	2,27,88,232	3,24,38,324
9	EE(D)	√	Yes	7,44,83,078	2,09,16,825	5,35,66,253
10	EE,Ampura.	√	Yes	2,43,43,448	3,31,44,408	-88,00,960
11	I.S-Jampuijala	√	No	3,09,50,321	90,29,922	2,19,20,399
12	I.S-Bisramganj.	√	Yes	4,70,392	4,70,392	0
13	I.S-Chelagungmukh	√	Yes	1,05,12,709	1,05,12,709	0
14	I.S-Harepkuwar	√	No	82,85,472	(-) 32,770	83,18,242
15	I.S-82 Miles.	√		1,12,46,130	1,12,46,130	0
16	I.S-Ampi	√	No	26,14,423	26,14,423	0
17	I.S-Chailengta	√	Yes	65,71,889	67,74,959	-2,03,070
18	I.S-Tulashikok.	√	Yes	19,72,428	19,72,428	0
19	I.S-Ambassa	√	Yes	32,52,778	32,52,778	0

Appendix-V (contd...)

Statement showing list of DDOs attended the verification programme in the Office of the  
CEO, Khumulwng

{Reference: Paragraph 2.3 (vi)}

(In ₹)

Sl. No.	Name of DDO	Attended verification programme	Whether ledger maintained	Closing Balance as per Cash Book	Closing Balance as per Annual Accounts	Difference
20	I.S-Raiyabari	√	No	31,75,178	31,75,178	0
21	I.S-Gandacherra	√	No	1,25,77,954	57,42,594	68,35,360
22	I.S-Rupaicharri	√		12,49,880	12,49,880	0
23	I.S-Damcherra	√	No	64,67,381	64,67,381	0
24	I.S-Kanchanpur	√	No	1,49,36,012	1,49,36,013	-1
25	I.S-Khumulwng.	√	Yes	1,01,43,149	63,17,049	38,26,100
26	I.S-Watloktwithu.	√	No	12,70,969	12,70,969	0
27	I.S-B.C.Manu	√	No	19,66,967	19,66,975	-8
28	P.O (Edn).	√	No	1,18,19,176	1,18,19,218	-42
29	P.O (Sports)	√	No	14,81,767	14,81,767	0
30	P.O (ICAT)	√	Yes	22,76,665	21,09,665	1,67,000
31	P.O (Coop)	√	No	4,65,560	4,65,560	0
32	CDPO-Chawmanu	√	No	65,18,886	43,16,033	22,02,853
33	CDPO-Dumburnagar	X	-	NA	60,27,677	NA
34	CDPO-Manu	X	-	NA	68,09,626	NA
35	Dy.PO-(Agri),Manu	X	-	NA	5,49,588	NA
36	Dy PO(SW & SE),Manu	√	No	2,91,979	6,17,788	-3,25,809
37	P.O (T/W)	√	Yes	6,14,792	6,14,792	0
38	P.O (Fish)	√	No	68,16,694	63,16,694	5,00,000

## Appendix-V (contd...)

Statement showing list of DDOs attended the verification programme in the Office of the  
CEO, Khumlung

{Reference: Paragraph 2.3 (vi)}

(In ₹)

Sl. No.	Name of DDO	Attended verification programme	Whether ledger maintained	Closing Balance as per Cash Book	Closing Balance as per Annual Accounts	Difference
39	P.O (Health)	√	Yes	22,90,096	22,66,816	23,280
40	P.O (Industries)	√	Yes	39,348	39,348	0
41	P.O (ARDD)	√	No	1,33,54,166	1,33,54,166	0
42	P.O (Agri)	√	No	2,20,38,787	2,14,81,715	5,57,072
43	P.O (Forest)	√	No	40,06,502	16,27,234	23,79,268
44	P.O (Sci& Tech)	√	Yes	1,102	1,102	0
45	P.O (LRS)	√	Yes	1,32,335	1,32,335	0
46	Secy. Dist. Council	X	-	NA	18,46,313	NA
47	Dy PO (Edn), Manu	X	-	NA	0	NA
48	E.O(Fin). GPF.	√	Yes	58,95,21,909	72,83,58,195	-13,88,36,286
49	Supdt. (Fish), KCP.	X	-	NA	21,51,067	NA
50	Supdt.(Fish),JTB	X	-	NA	3,13,779	NA
51	Supdt. Fishery GNC	X	-	NA	6,07,354	NA
52	Supdt.(Fish) LTB	X	-	NA	55,16,118	NA
53	Supdt.(Agri),MND	√	Yes	1,26,81,343	1,26,81,343	0
54	Supdt.(Agri),RPC	√	No	1,13,58,260	1,13,58,260	0
55	Supdt.(Agri),CMN	√	No	2,01,27,102	1,85,09,652	16,17,450
56	Supdt.(Agri), GNC	√	No	1,37,55,960	1,37,55,960	0
57	Supdt.(Agri), TSK	X	-	NA	1,03,49,834	NA

Appendix-V (concl'd.)

Statement showing list of DDOs attended the verification programme in the Office of the  
CEO, Khumulwng

{Reference: Paragraph 2.3 (vi)}

(In ₹)

Sl. No.	Name of DDO	Attended verification programme	Whether ledger maintained	Closing Balance as per Cash Book	Closing Balance as per Annual Accounts	Difference
58	Supdt.(Agri),KCP	√	No	2,81,38,401	2,04,73,975	76,64,426
59	Supdt.(Horti),KCP	√	No	1,56,39,963	1,56,39,963	0
60	Supdt.(Horti),Manu	X	-	NA	1,29,93,293	NA
61	AD(ARDD),BCM	√	No	30,36,122	30,74,187	-38,065
62	AD(ARDD),KHW	√	No	32,49,247	32,49,247	0
63	AD(ARDD),KCP	√	No	1,08,92,485	48,49,085	60,43,400
64	AD(ARDD),SKB	√	No	4,06,40,593	4,06,40,593	0
65	EO(Fin),PL CELL	√	Yes	46,81,64,008	46,30,28,549	51,35,459
66	PO(SW & SE)	√	Yes	6,17,788	6,17,788	0
67	DFO, B.C.Manu.	√	Yes	6,500	0	6,500
68	CDPO_Damcherra	√	-	15,81,921	13,34,964	2,46,957
69	CDPO-Kanchanpur	X	-	NA	1,07,24,365	NA
70	CDPO-Jampuihill.	X	-	NA	9,79,282	NA
71	DFO, Khumlung	X	-	NA	2,62,471	NA
72	DFO, 82 Miles	√	-	21,04,360	10,61,788	10,42,572

## Appendix-VI

## Statement showing cheques in transit not taken into account

{Reference: Paragraph 2.3 (vii)}

Sl. No.	Name of the DDO to whom cheques were issued	Cheque No/ MT No./ Memo No.	Date of issue	Amount (in ₹)	Date of entry in cash book	Page No.
1	IS, Gandacherra	375934	26-03-2013	1,31,000	02-04-2013	230 (V. 10)
		375957	30-03-2013	5,40,000	02-04-2013	230 (V. 10)
		375975	30-03-2013	4,77,010	04-04-2013	233 (V. 10)
2	IS, Ambassa	375956	30-03-2013	15,27,000	02-04-2013	116 (V. 16)
		375934	26-03-2013	2,47,000	02-04-2013	116 (V. 16)
3	IS, Chailengta	375934	26-03-2013	1,07,000	02-04-2013	75 (V. 22)
		375957	30-03-2013	10,97,000	02-04-2013	75 (V. 22)
		375960	30-03-2013	18,07,000	02-04-2013	75 (V. 22)
		375975	30-03-2013	4,34,004	04-04-2013	76 (V. 22)
4	IS, Khumulwang	110285	31-03-2012	61,13,000	03-04-2012	1 (V. 2)
		111910	31-03-2012	24,28,000	03-04-2012	1 (V. 2)
		110290	31-03-2012	6,43,000	03-04-2012	1 (V. 2)
		111539	31-03-2012	58,24,098	04-04-2012	3 (V. 2)
5	ZDO, Dhalai	375934	26-03-2013	52,000	02-04-2013	288 (V. 5)
		375974	30-03-2013	10,000	04-04-2013	289 (V. 5)
		375983	30-03-2013	10,60,400	04-04-2013	289 (V. 5)
		375985	30-03-2013	91,000	04-04-2013	289 (V. 5)
		375993	30-03-2013	21,71,900	04-04-2013	289 (V. 5)
6	EO, Admn	375902	22-03-2013	1,22,658	05-04-2013	491 (V. 3A)
		375970	30-03-2013	1,09,000	05-04-2013	491 (V. 3A)
		375965	30-03-2013	3,000	05-04-2013	491 (V. 3A)
		375991	30-03-2013	13,185	05-04-2013	491 (V. 3A)
		374697	22-03-2013	1,880	05-04-2013	
7	EE, West	375982	30-03-2013	10,60,400	05-04-2013	96 (V. 46B)
8	IS, Rupaichari	4C 339478	29-03-2011	4,80,000	04-04-2011	6
		4C 339424	30-03-2011	13,76,000	04-04-2011	6
		4C 339465	30-03-2011	4,10,000	04-04-2011	6
		4C 339547	31-03-2011	1,50,000	13-04-2011	8
		4C 339314	26-03-2011	40,000	04-04-2011	7
		4C 339558	31-03-2011	12,65,777	13-04-2011	8
9	IS, Tulasikhok	4C 339315	26-03-2011	40,000	04-04-2011	141
10	ZDO, West	374827	30-03-2013	57,50,000	01-04-2013	152 (V. 28)
		375951	30-03-2013	10,55,000	01-04-2013	153 (V. 28)
		375932	28-03-2013	4,29,000	01-04-2013	153 (V. 28)

Appendix-VI (contd...)

Statement showing cheques in transit not taken into account

{Reference: Paragraph 2.3 (vii)}

Sl. No.	Name of the DDO to whom cheques were issued	Cheque No/ MT No./ Memo No.	Date of issue	Amount (in ₹)	Date of entry in cash book	Page No.
11	EE, Dhalai	4C 339357	29-03-2011	3,50,293	25-04-2011	
		4C 339000	04-03-2011	3,28,500	25-04-2011	
		4C 339182	28-03-2011	65,000	25-04-2011	
12	EE, North	111537	31-03-2012	3,02,500	03-04-2012	
		111538	31-03-2012	1,25,000	03-04-2012	
13	EE, South	4C 338999	04-03-2011	2,94,000	02-04-2011	45
		4C 339570	31-03-2011	36,08,000	07-04-2011	49
		4C 263893	22-03-2011	41,76,314	07-04-2011	49
		50627	18-03-2011	15,75,697	02-04-2011	45
14	SA, Gandacherra	375949	28-03-2013	3,31,404	02-04-2013	236 (V. 2)
		375955	30-03-2013	9,09,382	02-04-2013	236 (V. 2)
15	SA, Cha Manu	375955	30-03-2013	15,55,697	02-04-2013	54 (V. 3)
16	PO (ICAT), Khumulwng	110282	31-03-2012	6,50,000	03-04-2012	1 (V. 6)
17	PO, SW & SE	497951	28-03-2013	3,16,000	02-04-2013	250
		375959	30-03-2013	23,000	02-04-2013	250
		497948	28-03-2013	1,41,000	01-04-2013	24 (V. 4)
		375964	30-03-2013	37,811	06-04-2013	251
18	ARDD, Khumulwng	375937	26-03-2013	17,34,816	01-04-2013	338 (V. 2)
		374830	28-03-2013	3,55,000	01-04-2013	338 (V. 2)
19	PO, LRS, Khumulwng	497953	30-03-2013	2,09,000	02-04-2013	277
20	PO, Fish	497952	28-03-2013	3,37,000	01-04-2013	231
		497940	19-03-2003	2,00,000	04-04-2013	252
		374687	19-03-2013	1,29,200	04-04-2013	232
		110270	28-03-2013	4,775	03-04-2012	136
		111814	29-03-2013	21,600	03-04-2012	136
		260709	30-03-2013	1,35,000	10-04-2012	138
		260722	31-03-2013	31,000	10-04-2012	138
		260715	31-03-2012	2,31,000	03-04-2012	136
21	PO, Edu	497949	30-03-2013	16,50,000	01-04-2013	14 (V. 15)
		375958	30-03-2013	1,38,000	01-04-2013	13 (V. 15)
		375931	30-03-2013	25,000	01-04-2013	14 (V. 15)

## Appendix-VI (concl.)

Statement showing cheques in transit not taken into account

{Reference: Paragraph 2.3 (vii)}

Sl. No.	Name of the DDO to whom cheques were issued	Cheque No/ MT No./ Memo No.	Date of issue	Amount (in ₹)	Date of entry in cash book	Page No.
22	PO, Agri	375950	28-03-2013	36,410	01-04-2013	109 (V. 4)
		497956	28-03-2013	4,97,400	01-04-2013	108 (V. 4)
		375953	30-03-2013	1,04,868	01-04-2013	108 (V. 4)
23	PO, Health	50377	31-03-2011	34,800	19-04-2011	41 (V. 6)
		50378	31-03-2011	11,630	19-04-2011	41 (V. 6)
		50379	31-03-2011	67,395	19-04-2011	41 (V. 6)
		50376	31-03-2011	22,137	19-04-2011	41 (V. 6)
		52025	31-03-2011	3,000	19-04-2011	41 (V. 6)
		374834	30-03-2013	12,82,000	01-04-2013	371 (V. 6)
		374821	30-03-2013	60,000	01-04-2013	371 (V. 6)
		375966	30-03-2013	74,800	08-04-2013	374 (V. 6)
		375967	30-03-2013	97,000	08-04-2013	374 (V. 6)
		375968	30-03-2013	6,040	08-04-2013	375 (V. 6)
24	PO, TW	260717	31-03-2012	1,41,000	03-04-2012	86 (V. 6)
		110277	28-03-2012	4,000	03-04-2012	86 (V. 6)
		110264	22-03-2012	65,205	03-04-2012	86 (V. 6)
		497754	30-03-2013	2,11,000	09-04-2013	74 (V. 7)
25	IS, Jampuijala	6089-6301	26-03-2013	26,75,000	02-04-2013	
		6019-6044	26-03-2013	1,22,000	02-04-2013	
		6551-6556	30-03-2013	13,58,000	02-04-2013	
26	IS, Bishramganj	375956	30-03-2013	16,52,000	02-04-2013	
		375934	26-03-2013	1,96,000	02-04-2013	
Total				6,57,78,986		

Appendix-VII

Statement showing expenditure incurred on capital items

{Reference: Paragraph 2.10}

Sl. No.	Name of D.D.O.	Particulars	Head of Account	Amount (in ₹)
1	ZDO (North)	Const. of BADP (Hostel)	2505-800	4,25,298
		Const. of Sub-ZDO Office	2505-800	8,05,880
		Const. of Ashram School	2505-800	1,58,31,596
		Drinking water source	2505-800	1,15,80,924
		Powerline connection	2505-800	2,00,000
		Const. of MTA (Hostel)	2505-800	74,76,848
		Const. of kitcehn shade	2505-800	22,24,875
		Const. of MDTW	2505-800	24,00,000
2	EE (South), B.C. Manu	Development of market	2401-800	1,65,357
		RWS (Drinking water)	2702-103	4,00,200
		MDTW (Irrigation)		50,10,719
		Pig house		4,62,103
3	EE (North), Pecharthol	MDTW	2215-101	18,83,324
		Dev. Of market	2401-800	6,28,968
		Water supply & sanitation	2215-102	1,09,23,608
		PWD building	2059-101	93,71,240
4	IS, Chellagangmukh	Cont. of kitchen shed	2236-102	63,15,662
5	IS, Bishramganj	Cont. of kitchen shed	2236-102	73,86,537
6	IS, Khumtaya, 82 mile	Kitchen device	2236-102	50,000
7	IS, Ampinagar, Gomti	Kitchen cum store	2236-102	50,40,036
8	IS, Chailenhta	Kitchen cum store	2236-102	53,68,761
		Kitchen device	2236-102	50,000
9	Supdt. Of Fisheries	Dwelling house at Pancharatan ADC Village	2405-31	5,00,000
10	ICDS, Dumburnagar	CDPO office repairing		86,498
		Education kits & sari		4,02,986
		AWC water container		3,21,386
11	ICDS, Manu	Water container		2,50,500
		purchase of materials		2,15,350
		Utensils/ supply of materials & articles		6,71,877

## Appendix-VII (contd...)

## Statement showing expenditure incurred on capital items

{Reference: Paragraph 2.10}

Sl. No.	Name of D.D.O.	Particulars	Head of Account	Amount (in ₹)
12	DFO, 82 miles	Constn. &mtc. Of Longthorai Eco Park		4,00,000
13	ZDO, South	Constn. Of Ashram School	4059-51	2,20,71,388
		Constn. Of hostel building	4059-51	70,73,449
		Constn. Of kitchen shade	4059-51	2,41,600
		Constn. Of ST girl's hostel	2202-800	8,85,800
		Constn. Of 5 nos. boys/girls hostel	2202-800	40,27,282
		Constn. Of Taidu residential hostel	2202-053	6,51,320
		Constn. Of market shade		97,000
		Constn. Of market stall		3,61,501
		Sinking of MDTW		34,26,733
		Purchase of steel almirah		90,000
		Constn. Of MDTW		19,06,624
14	IS, B.C. Manu	Kitchen cum store		11,30,602
15	PO (Education)	Purchase of generator	2202	3,95,225
		Mosquito net stand	2202	10,99,656
		Kitchen shed	2202	5,03,850
		Supply of furniture to 9 nos. hostel	2202	50,93,946
		Electric connection to 100 seated hostel	2202-001	44,000
		Const. of IS building/ Circle office	4225-02	6,50,000
		Boarding house	2225-227	7,40,330
		Supply of furniture to 3 nos. hostel	4225-02	9,91,441
		Dev. Of khumpuiaccademy	2225-227	4,02,832
16	PO (ICAT), TTAADC, Khumulwng	Purchase of furniture	2205-102	3,09,410
		Purchase of musical instrument	2205-107	3,01,262
		Const. of music college	2205-102	16,34,070
17	PO (Health)	Furniture	2210-110	3,76,245
18	PO (ARDD)	Belbari farm (Piggery)		3093,262
19	PO (S&YP)	Sports materials	2204-104	5,43,030

Appendix-VII (contd...)

Statement showing expenditure incurred on capital items

{Reference: Paragraph 2.10}

Sl. No.	Name of D.D.O.	Particulars	Head of Account	Amount (in ₹)
20	Dy. PO (Agri), Manughat	Weight machine		29,500
21	Secy. Dist. Council	Purchase of books		70,000
22	Supdt. Of Fisheries, Jatanbari	Const. of building	2405-800	5,93,549
		Const. of house	2405-800	5,00,000
23	IS, Tulashikhok	Const. of kitchen cum store	2202	71,54,684
		Furniture	2202	39,118
		Kitchen device	2236	32,000
24	IS, Ambassa	Const. of kitchen shade	2236	74,41,633
		Kitchen device	2236	47,701
		Re-const. of school building	2202-800	1,00,000
25	IS, Gandacherra	Const. of kitchen cum store		68,77,360
		Kitchen device		NIL
		Purchase of furniture		3,83,941
26	IS, Rupaicherra	School repairing	2202-53	2,00,000
		Kitchen device		45,000
		Const. of kitchen cum store		49,91,660
27	IS, Damcherra	Furniture for school		2,20,000
		Kitchen device	2236	45,000
28	IS, Kanchanpur	Kitchen shed	2236	9,72,71,364
29	IS, Khumulwang	Furniture		1,18,627
		Kitchen device		50,000
		Electrification		1,91,714
		Const. of kitchen cum store		64,85,922
30	IS, Watloktwithu	Electrification		84,112
		Kitchen device		46,560
		Const. of kitchen cum store		54,24,622

## Appendix-VII (concl.)

## Statement showing expenditure incurred on capital items

{Reference: Paragraph 2.10}

Sl. No.	Name of D.D.O.	Particulars	Head of Account	Amount (in ₹)
31	ZDO, Dhalai	Sinking & installation of MDTW		14,50,304
		Const. of 100 seated ST hostel at Gandacherra		55,76,986
		Internal electrification of 4 nos. ST hostel		10,45,292
		Const. of composite office building		25,00,000
		Const. of 4 nos. ST hostel		48,43,734
		Mtc. Of MDTW		2,12,323
		Purchase of steel almirah		87,282
32	EE, Ampura	Const. &mtc. Of building	2059	2,48,201
		Mtc. Of sale stall & const. of boundary wall		2,10,600
		Const. of SA building		1,55,112
		Sinking & installation of MDTW at EO (Fin.)		1,63,708
		Sinking & installation of MDTW 13th Fin.		2,43,562
		Const. of 50 seated girls hostel		20,95,812
33	EE, Dhalai, Sikaribari	Const. of building		3,31,36,343
		Rural water supply		1,10,31,227
34	EE (West), TTAADC	Rural electrification	2801	428,582
		Rural electrification	4801	11,67,107
		MDTW	4702	18,34,076
		Water supply	2215	15,23,707
		Housing residential	2216	59,55,013
		Const. of building	2202	10,00,000
35	IS, Harepkuwar, Khowai	Const. of kitchen cum store	2236	62,36,914
		Kitchen device	2236	45,000
		Furniture	2202	2,20,000
		AIS office building	2202	4,50,000
		Electrification of Circle office	2202	60,000
Total				37,53,57,343

## Appendix- VIII

Statement showing outstanding temporary advance lying with the Implementing Officers under EE, West

{Reference: Para 3.7(A)}

(In ₹)

Sl. No.	Name of the Implementing Officer	Outstanding as of 31/03/2013	Adjustment submitted from April 13 to May 2015	Outstanding as of June 2015
1	SubrataDasgupta, JE & AE (H/Q)	80,12,702	0	80,12,702
2	SwapanDebbarma, JE & AE (H/Q)	22,15,132	0	22,15,132
3	Laison Officer (New Delhi)	5,000	0	5,000
4	FirojKantiDebbarma, JE & AE (W/R)	1,82,21,934	0	1,82,21,934
5	SukhomayaDebbarma, JE & AE (TL SK)	9,40,900	0	9,40,900
6	SudhaRnDebbarma, AE (Electric)	1,95,700	0	1,95,700
7	DebasishBhattacharjee, AE (Power)EE (W)	13,65,911	0	13,65,911
8	PankajDebbarma, JE & AE (Power)	70,700	0	70,700
9	NandalalDebbarma,H/C	32,200	0	32,200
10	DhaniramDebbarma, AE & EE (W)	26,33,478	0	26,33,478
11	BipendraDebbarma, JE & AE (Hezamara)	29,28,153	0	29,28,153
12	SanjibDebbarma, AE (Hezamara)	3,000	0	3,000
13	Ashok Singh, JE & AE (Bishramganj)	15,52,118	0	15,52,118
14	BrajendraDebbarma, AE (Bishramganj)	5,000	0	5,000
15	Arup Sarkar, JE & AE (H/Q)	16,000	0	16,000
16	Amit Das, JE & AE (H/Q)	4,09,877	0	4,09,877
17	Nani Ch. Das, AE (W/R)	50,000	0	50,000
<b>Total:</b>		<b>3,86,57,805</b>		<b>3,86,57,805</b>

## Appendix- IX

Statement showing outstanding temporary advance lying with the Implementing Officers under EE, Dhalai

{Reference: Para 3.7(A)}

(In ₹)

Sl. No.	Name of IO	Amount outstanding as of March 13	Amount adjusted during April 13 to May15	Balance Advance as of June 15
1	B.Debbarma	27,19,101	0	27,19,101
2	SudipSangma A.E.	1,98,36,237	1,83,85,260*	14,50,977
3	Dhananjoy Tripura, AE	35,11,547	35,11,547	0
4	Er. ChiranjibDebbarma JE-II, CP. Sub-Division	84,73,024	84,73,024*	0
5	Er. PraneswarDebnath, JE	62,38,944	62,38,944	0
6	Er. SubodhDebbarma, JE-I (electrical) Dhalai division	1,00,000	1,00,000	0
7	Durjoy Kr. Reang, W/A, GNC Sub-Division	42,20,922	39,60,963	2,59,959
8	JirkumarHrangkhawl W/A, Chandraipara Sub-Division.	7,33,205	6,07,785	1,25,420
9	Krishna Chandra Tripura W/A, Manu Sub-Division	20,12,969	19,42,190	70,779
10	SukhenduChakma, W/A, Manu subdivision	27,04,464	7,08,116	19,96,348
11	Birmohan Tripura	29,79,840	10,82,573	18,97,267
<b>Total:</b>		<b>5,35,30,253</b>	<b>4,50,10,402</b>	<b>85,19,851</b>

\*Er. Sudip Sangma, AE and Er. Chiranjib Deb Barma, JE had submitted adjustments for ₹ 3733571 and ₹ 1878582 respectively which were lying in the office pending for scrutiny and approval of EE, Dhalai.

Appendix- X

Statement showing outstanding temporary advance lying with the Implementing Officers under EE, North

{Reference: Para 3.7(A)}

(In ₹)

Name of Implementing Officers	Work order No. and date	Name of work	Amount advanced		Total amount advanced	Amount adjusted during April 2013 to May 2015	Balance Advance as of June 2015
			Date	Amount			
Sri Bhubaneswar Chakma, JE	115 Dt. 06-04- 2011	Constn. of road from Phuldangsai to to ABR via Barcherra, Vangmun Sub- Zone during 2010- 11/Formation work-0.00 km 1.80 km	06-04-2011 08-06-2011 18-10-2011	3,00,000 3,00,000 2,40,970	8,40,970	NA	8,40,970
	118 Dt. 27- 04-2011	Mtc. of diversion scheme of Twisama over Twisamacharra under Dasda sub-zone	04-05-2011 08-02-2012	2,00,000 2,60,290	4,60,290	NA	4,60,290
	119 Dt. 02-05- 2011	Constn of sanitary ring well at Nabaraiparanear TSR camp during 2011-12	04-05-2011 18-10-2011 07-02-2012	50,000 50,000 24,269	1,24,269	NA	1,24,269
	25 dt. 16- 08-2012	Mtc. Of diversion scheme of Twisama over Twisamacharra under Dasda sub-zone	21-12-2012 26-02-2013	1,00,000 22,777	1,22,777	NA	1,22,777
PijushKanti Das, JE	127/128 Dt. 03- 11-2011	RWS scheme near the house of Sri debabratareang , KCP GP	27-12-2011	4,45,770	4,45,770	NA	4,45,770
	03 Dt. 23-04- 2012	Mtc. of road from Uricharra to Netajinagar under Dasda Sub-zone during 2011- 12/SH; Providing land levelling on the approach road of Baptist Church – RCC slab Culvert	25-04-2012	19,200	19,200	NA	19,200
	19& 20 Dt. 02- 06-2012	Constn of MDTW for drinking water under KCP	10-07-2012 21-08-2012	1,00,000 70,000 48,335	2,18,335	NA	2,18,335
Ashok Debbarma, AE	136 Dt. 07- 02-2012	Constn. of composit office building (multi storied) at North Zone, Machmara	21-02-2012 14-08-2011 01-09-2011 17-10-2011 28-11-2011 05-02-2012 19-03-2013	15,00,000 5,00,000 10,00,000 10,00,000 15,00,000 5,00,000 15,00,000	75,00,000	NA	75,00,000
Total					97,31,611	NA	97,31,611

## Appendix- XI

Statement showing outstanding temporary advance lying with the Implementing Officers under EE, South

{Reference: Para 3.7(A)}

(In ₹)

Sl. No.	Name of the Implementing Officer and period of advance	Outstanding as of 31/03/2012	Adjustment Submitted from April 2012 to April 2014	Outstanding as of May 2014
1	BiswajitDebbarma, JE-II (03/2010-03/2013)	12,14,576	0	12,14,576
2	SubhashNoatia, JE (08/2012 to 01/2013)	16,44,003	0	16,44,003
3	BiswaDebbarma, W/A (05/2010-05/2011)	5,58,795	0	5,58,795
4	PanchkumarTripura, W/A (03/2012 to 04/2012)	1,60,894	0	1,60,894
5	SonabhagyaNoatia, W/A (01/2011 to 06/2012)	3,36,165	0	3,36,165
6	BasuCharanJamatia, W/A (01/2011 to 04/2011)	3,50,542	0	3,50,542
7	UdaisankarJamatia, AE (05/2012 to 01/2013)	35,00,000	0	35,00,000
<b>Total:</b>		<b>77,64,975</b>	<b>0</b>	<b>77,64,975</b>

**Appendix- XII**

**Statement showing outstanding temporary advance lying with the Implementing Officers under EE, Khowai**

**{Reference: Para 3.7(A)}**

(In ₹)

Sl. No.	Name of the Implementing Officer	Outstanding as of 31/03/2013	Adjustment Submitted from April 2012 to May 2015	Outstanding as of May 2015
1	KoushikDebbarma, JE-I	48,84,004		
2	GourbinduDebbarma, JE-I	59,79,556		
3	SubrataDey, JE-I	41,50,433		
<b>Total:</b>		<b>1,50,13,993</b>	<b>1,10,04,601</b>	<b>40,09,392</b>

**Appendix- XIII**

**Statement showing outstanding temporary advance lying with the Implementing Officers under ZDO, West**

**{Reference: Para 3.7(B)}**

(In ₹)

Sl. No.	Name of the Implementing Officer	Outstanding as of 31/03/2013	Adjustment Submitted from April 2012 to April 2014	Outstanding as of May 2014
1	SZDO, Bishramganj	4,07,461	Nil	4,07,461
112	SZDO, Mandwai	1,61,66,324	Nil	1,61,66,324
<b>Total:</b>		<b>1,65,73,785</b>	<b>Nil</b>	<b>1,65,73,785</b>

## Appendix- XIV

Statement showing outstanding temporary advance lying with the Implementing Officers  
under ZDO, Dhalai  
{Reference: Para 3.7(B)}

(In ₹)

Sl. No.	Name of the Implementing Officer	Outstanding as of 31/03/2013	Adjustment Submitted from April 2013 to May 2015	Outstanding as of June 2015
1	SZDO, Ganganagar	24,04,406	23,39,106	65,300
2	SZDO, Chawmanu	15,75,369	13,38,119	2,37,250
<b>Total:</b>		<b>39,79,775</b>	<b>36,77,225</b>	<b>3,02,550</b>

## Appendix- XV

Statement showing outstanding temporary advance lying with the Implementing Officers  
under ZDO, North  
{Reference: Para 3.7(B)}

(In ₹)

Sl. No.	Name of the Implementing Officer	Outstanding as of 31/03/2013	Adjustment submitted from April 2012 to April 2014	Outstanding as of May 2014
1	SZDO, Rajkandi	84,92,596	66,26,438	18,66,158
2	SZDO, Bhangmun	13,89,640	0	13,89,640
3	SZDO, Damcharra	10,20,922	8,99,840	1,21,082
4	SZDO, Noagang	25,35,811	14,01,211	11,34,600
<b>Total:</b>		<b>1,34,38,969</b>	<b>89,27,489</b>	<b>45,11,480</b>

**Appendix- XVI**

**Statement showing outstanding temporary advance lying with the Implementing Officers under ZDO, South**

**{Reference: Para 3.7(B)}**

(In ₹)

Sl. No.	Name of the Implementing Officer	Outstanding as of 31/03/2013	Adjustment Submitted from April 2013 to May 2015	Outstanding as of June 2015
1	William Debbarma, JE	94,17,072	0	94,17,072
2	Rakesh Debbarma, JE	14,18,941	0	14,18,941
3	Milan Debbarma	2,39,644	0	2,39,644
4	BishnujoyChoudhary	7,59,694	0	7,59,694
5	BishwajitDebbarma	27,94,223	0	27,94,223
6	BajinderaDebbarma, AI	62,101	0	62,101
7	PrasenjitBhowmick	34,96,500	0	34,96,500
8	Md. Fakruddin, FRO	88,622	0	88,622
9	Harimohan Tripura	1,15,918	0	1,15,918
10	SZDO, Garji	2,64,000	0	2,64,000
11	SZDO, Karbook	1,71,000	0	1,71,000
<b>Total:</b>		<b>1,88,27,715</b>		<b>1,88,27,715</b>

**Appendix- XVII**  
**Statement showing outstanding temporary advance lying with the Implementing Officers**  
**under SA, Gandacherra**  
**{Reference: Para 3.7(C)}**

(In ₹)

Sl. No.	Name of the Implementing Officer and period of advance	Outstanding as of 31/03/2013	Adjustment Submitted from April 2013 to May 2015	Outstanding as of June 2015
1	Bidhan Chandra Bhowmik (26-07-11 to 28-03-12)	12,14,550	0	12,14,550
2	Gagan Mohan Tripura (26-07-11 to 24-11-11)	2,56,650	0	2,56,650
3	Anima Deb Roy, A/A (26-07-11 to 02-03-12)	9,41,150	0	9,41,150
4	Abdul Gani, A/A (06-08-11 to 29-11-12)	35,06,300	0	35,06,300
5	Rattan Chowdhury, A/A (22-02-12 to 21-11-12)	32,90,895	0	32,90,895
6	Prabhurai DebBarma, SHH (03-01-12 to 21-11-12)	3,82,400	0	3,82,400
7	Manabendra DebBarma, AD (31-10-11)	2,00,000	0	2,00,000
8	Rabi Mohan Tripura, A/A (08-08-12 to 04-09-12)	19,09,992	0	19,09,992
9	Prasenjit Das, A/A (26-04-12)	4,87,500	0	4,87,500
10	Punyan Chakma, A/A (08-08-12 to 30-08-12)	18,74,294	0	18,74,294
11	Santi ranjan DebBarma, A/A (08-08-12 to 01-03-13)	8,43,295	0	8,43,295
12	Jalaka rani Jamatia, A/A (08-08-12 to 01-03-13)	8,63,799	0	8,63,799
13	Dhananjoy Tripura, A/A (08-08-12 to 01-03-13)	30,50,936	0	30,50,936
14	Litan Mallik, A/A (08-08-12 to 01-03-13)	31,90,116	0	31,90,116
15	Rakesh Das, A/A (08-08-12 to 08-03-13)	23,15,015	0	23,15,015
16	Goutam Joy Reang, A/A (08-08-12 to 08-03-13)	14,14,865	0	14,14,865
17	Udongamoni Chakma, A/A (08-08-12 to 08-03-13)	19,94,154	0	19,94,154
18	Nabajoy Tripura, A/A (08-08-12 to 08-03-13)	24,61,702	0	24,61,702
19	Dhirendra Reang, A/A (08-08-12 to 28-12-12)	14,19,214	0	14,19,214
<b>Total:</b>		<b>3,16,16,827</b>	<b>0</b>	<b>3,16,16,827</b>

**Appendix- XVIII**

**Statement showing outstanding temporary advance lying with the Implementing Officers under SA, Kanchanpur**

**{Reference: Para 3.7(C)}**

**(In ₹)**

Sl. No.	Name of the implementing Officer	Outstanding as of 31/03/2013	Adjustment Submitted from April 2013 to May 2015	Outstanding as of June 2015
1	Naba Kumar Debbarma,A/A	99,600	0	99,600
2	Pranab Chakma	74,700	0	74,700
3	HuensankReang	1,09,450	0	1,09,450
4	Sailendra Kumar Nath	93,540	0	93,540
5	RajendraReang,	13,61,740	0	13,61,740
6	R L Fakwama,	1,15,520	0	1,15,520
7	L C Khiamgte	85,120	0	85,120
8	Parimal Chakma	39,520	0	39,520
9	BishnupadaBhowmik	1,03,360	0	1,03,360
10	Pranab Chakma	1,38,800	0	1,38,800
11	Partha Chakma	1,89,200	0	1,89,200
12	DebendraReang	56,240	0	56,240
13	Laldhuma	69,160	0	69,160
14	Lalmukiankima	61,560	0	61,560
15	BidyutBaranDebnath	49,400	0	49,400
16	DijendraReang	59,280	0	59,280
17	H D Lalthankima	2,35,170	0	2,35,170
18	Jnanajyoti Chakma	58,500	0	58,500
<b>Total:</b>		<b>29,99,860</b>	<b>0</b>	<b>29,99,860</b>

## Appendix- XIX

Statement showing outstanding temporary advance lying with the Implementing Officers under Superintendent of Horticulture, Kanchanpur

{Reference: Para 3.7(D)}

(In ₹)

Sl. No.	Name of the implementing Officer	Outstanding as of 31/03/2013	Adjustment Submitted from April 2013 to May 2015	Outstanding as of June 2015
1	Jnanjyoti Chakma, A/I	2,13,500	NA	2,13,500
2	Partha Chakma, A/A	78,000	NA	78,000
3	RajendraReang, A/A	5,39,080	NA	5,39,080
4	BidyutBaranDebnath, A/A	3,38,992	NA	3,38,992
5	Bharat Kumar Reang,A/A	3,53,123	NA	3,53,123
6	JagamaniReang,A/A	3,08,725	NA	3,08,725
7	ZosangZuala,A/I	1,36,000	NA	1,36,000
8	Naba Kumar Debbarma,A/A	2,95,671	NA	2,95,671
9	Lal Daniela Darlong,A/A	1,78,364	NA	1,78,364
10	MahandraNawkham,A/I	50,000	NA	50,000
11	Lalit Mohan Reang,A/A	2,40,639	NA	2,40,639
12	Paresh Chandra NathA/A	38,850	NA	38,850
13	BishnupadaBhomik,A/A	71,250	NA	71,250
14	HambajoyReang,A/I	3,61,945	NA	3,61,945
15	ProdyutChakma,A/A	1,42,500	NA	1,42,500
16	Sankar Ch. Sarkar,A/A	1,42,500	NA	1,42,500
17	R L Fakwama,A/A	18,76,094	NA	18,76,094
18	Pranab Chakma	69,750	NA	69,750
19	LalDengaReang,A/A	18,26,454	NA	18,26,454
20	H D Lalthankima,A/A	2,34,620	NA	2,34,620
21	Lalduhwama,A/A	8,895	NA	8,895
22	Sailendra Kumar Nath,A/A	89,460	NA	89,460
23	Lalmwankima,A/A	98,460	NA	98,460
24	KunalDebberma,A/O	11,500	NA	11,500
25	SaumitraDey,A/O	9,000	NA	9,000
26	DebendraReang,A/A	6,608	NA	6,608
27	ShushantaBarua,J E	4,00,000	NA	4,00,000
<b>Total</b>		<b>81,19,980</b>	<b>NA</b>	<b>81,19,980</b>

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