



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
for the year 2013-14**



**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 2013-14.

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 2013-14.

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 2013-14 and contains 16 paragraphs. Chapter-III of the Report details the audit findings pertaining to transaction audit of the Council and contains 11 paragraphs. Some of the significant issues are highlighted below:

1. Comments on Accounts

- The Council utilised only 64 *per cent* of total available funds during 2013-14 and ₹ 233.00 crore was lying unutilised as closing balance.

{Paragraph 2.2(II)}

- The closing bank balance of the Council was understated by ₹ 54.03 crore due to non-inclusion of fixed deposit made by the Council, non-accountal of interest earned on savings account and non accountal of closing balances lying with Sub Zonal Development Officers.

{Paragraph 2.3 (i), 2.3 (ii), 2.3 (iii) and 2.3 (iv)}

- The receipts under Capital section was overstated by ₹ 16.63 crore and consequently, the revenue receipts were understated to that extent.

(Paragraph 2.8)

- Capital outlay was understated by ₹ 14.22 crore and revenue expenditure was overstated to that extent.

(Paragraph 2.9)

2. Audit findings on Compliance audit

The important findings are:

- **Suspected misappropriation of ₹ 4.36 lakh**
(Paragraphs 3.1.1 and 3.1.2)
- **Unfruitful expenditure of ₹ 1.16 crore on construction of irrigation channel.**
(Paragraphs 3.2.1, 3.2.2, 3.2.3 and 3.2.4)
- **Idle expenditure of ₹ 46.52 lakh on construction of Krishi Bhavan and market stalls.**
(Paragraphs 3.3.1 and 3.3.2)
- **Incorrect credit of interest amounting to ₹ 1.22 crore in the savings account.**
(Paragraph 3.5)
- **Temporary advances amounting to ₹ 32.95 crore given to different Implementing Officers were not adjusted for periods ranging from 16 months to 86 months.**
(Paragraph 3.6)

CHAPTER-I
Constitution, Rules and
Maintenance of Accounts

Chapter – I: Constitution, Rules and Maintenance of Accounts

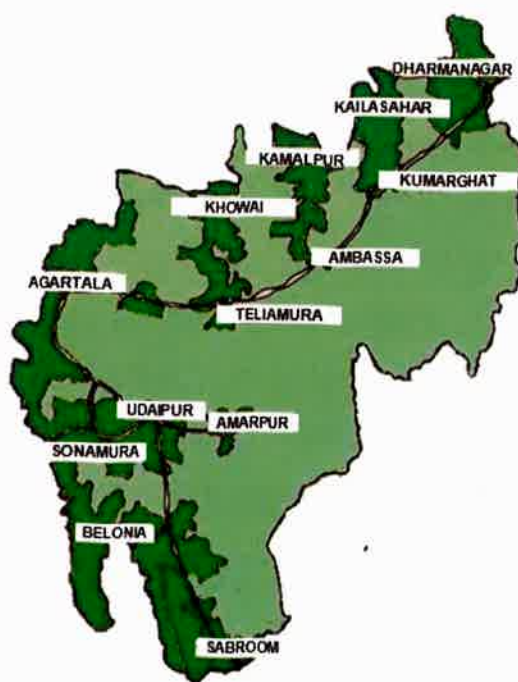
1.1 Profile of Tripura Tribal Areas Autonomous District Council

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 principal objective behind setting up of the Autonomous District Council was to empower the indigenous people to govern themselves, to ensure all round development and to protect and preserve their culture, customs and traditions.

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 AREA IN TRIPURA (in light green colour)

TTAADC is governed by a Council which has 30 members. Out of the 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 reserved 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 2013-14, there were 73 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 2013-14 were submitted to Audit in the prescribed format.

The details of transactions in **19** Drawing and Disbursing Officers (DDOs) (**Appendix-I**) out of a total of 73 DDOs (26 *per cent*) in the Council were test checked during September- December 2016. Results of audit are discussed in the succeeding Chapters.

CHAPTER-II

Audit of Accounts

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
i.	Statement No. 1	Summary of Transactions
ii.	Statement No. 2	Capital Outlay–progressive Capital Outlay.
iii.	Statement No. 3	Deposit Position 2013-14.
iv.	Statement No. 4	Loans and Advances by the Council
v.	Statement No.5	Detailed account of receipts by Major Heads (District Fund ¹ and Deposit Fund ²).
vi.	Statement No. 6	Detailed account of expenditure by Minor Heads (District Fund and Deposit Fund).
vii.	Statement No. 7	Statement of receipts, disbursements and balances under heads relating to District Fund and Deposit Fund

¹ According to para-2 (h) and para-3 of the TTAADC Fund Rules 2005, “District Fund” means the District Fund of the Autonomous District Council constituted under the provisions of Sub- paragraph (I) of paragraph-7 of the Sixth Schedule to the constitution of India. The fund shall comprise all receipts from the Government either in the form of Grant-in-aid or otherwise and all receipts realized by the District Council including the taxes levied or other revenues or receipts realized under the laws, rules, or regulations framed by the District Council. The fund shall also include any liquid assets, surplus revenue, customary receipts, cash balance or bank balance etc acquired by the District Council from the previous Administrator of the locality or area constituting the Autonomous District and also any arrear revenue or receipt accruing to the administration before the constitution of the District Council but realized thereafter.

² According to para-6 under Chapter-II of the TTAADC Fund Rules 2005, Deposit Fund deals with expenditure met usually from borrowed fund with the object either of increasing concrete asset of a material and permanent character or reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as set off to capital expenditure.

2.1 Receipts and Disbursements

The receipts and disbursements of the Council for the year 2013-14 were as under:

Table No.2.2

(₹ in lakh)

Receipt	Amount		Disbursements	Amount	
	2012-13	2013-14		2012-13	2013-14
Grants-in-Aid from State Government	29313.69	34015.33 ³	Other Administrative Service	2696.74	2891.20 ⁴
Other Grants	6988.51	6635.07	Pension and Other Retirement Benefit	487.31	446.79
Other	836.14	849.70	Village and Small Industries	62.10	83.64
			Sports and Youth Affairs	65.63	41.51
			Public Works Department	1271.08	1112.70
			Medical and Public Health	298.83	367.88
			Crop Husbandry	2962.51	3775.05
			Roads and Bridges	1097.46	890.91
			Forest and Wild Life	334.07	408.19
			Fisheries	726.17	703.71
			Art and Culture	30.53	129.45
			Rural Development	128.69	295.16
			Soil and Water Conservation	56.59	33.09
			District Council Legislative	203.88	182.23
			Welfare of Scheduled Tribes	157.18	738.07
			General Education	13390.96	14985.59
			Information and Publicity	493.06	265.74
			Minor Irrigation	324.92	549.70
			Animal Resources	795.89	1048.82
			Urban Development	0.23	2.10
			Science and Technology	25.43	4.34
			Co- Operation	106.35	117.53
			Land Revenue	22.70	29.23
			Housing	2.80	56.75
			Mid Day Meal	1486.18	1103.35
			Purchase of Computer and Xerox Machine	0.73	4.23
			Rural Employment Programme (RSVY)	1847.42	143.03
			Social Welfare & Security	2578.00	3211.92
			Public Health Schemes	250.10	24.93
			Other Rural Development Programme	220.25	286.32
			Electricity	13.62	3.81
			Orange plantation	40.78	Nil

³ Total receipts under 'Grants in aid from State Government' were ₹ 35,678.70 lakh of which ₹ 1663.37 lakh had been shown as Capital Receipts under Capital Section in Statement No.1 of the Annual accounts.

⁴ Disbursement under Other Administrative Service excludes computer advance of ₹ 1.66 lakh.

Table No.2.2 (concl...)

(₹ in lakh)

Receipt	Amount		Disbursements	Amount	
	2012-13	2013-14		2012-13	2013-14
			Compensation paid to other bodies	57.25	58.36
			Tender for selling/ levy	Nil	0.93
			Capital outlay on water supply	Nil	4656.18
			13 th Finance Commission	Nil	0.34
			Payment of Bus fare	Nil	20.65
Revenue Receipts	37138.34	41500.10	Revenue Expenditure	32235.44	38673.43
Revenue Deficit	-		Revenue surplus	4902.90	2826.67
Capital Receipt	2010.52	1663.37	Capital expenditure	5838.36	1540.36
Misc. receipts for capital works	NIL	NIL	Misc. expenditure for capital works	NIL	
i) Loans received from State Government	NIL	NIL	i) Repayment of loans received from Govt.	NIL	
ii) Loans received from other sources	NIL	NIL	ii) Repayment of loans received from other sources	NIL	
iii) Recovery of loans and advances	127.62	695.93	iii) Disbursement of loans and advances	295.98	501.08
Total of Debt Section	127.62	695.93	Total	295.98	501.08
Part - I District Fund	39276.48	43859.40	Part I District Fund	38369.78	40714.87
Deposit Receipts	1882.62	2150.46	Disbursement of Deposit	1359.41	1578.08
Total of Part II Deposit Fund	1882.62	2150.46	Total of Part II Deposit Fund	1359.41	1578.08
Total Receipts (I + II)	41159.10	46009.86	Total Disbursement (I + II)	39729.19	42292.95
Opening Balance	18152.90	19582.81	Closing Balance	19582.81	23299.72
Grand Total	59312.00	65592.67	Grand Total	59312.00	65592.67

2.2 Resources, availability of funds and expenditure

(I) Resources:

Sources of revenue for TTAADC during the year are given below:

- 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.
- 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) and taxes on profession (25 per cent).

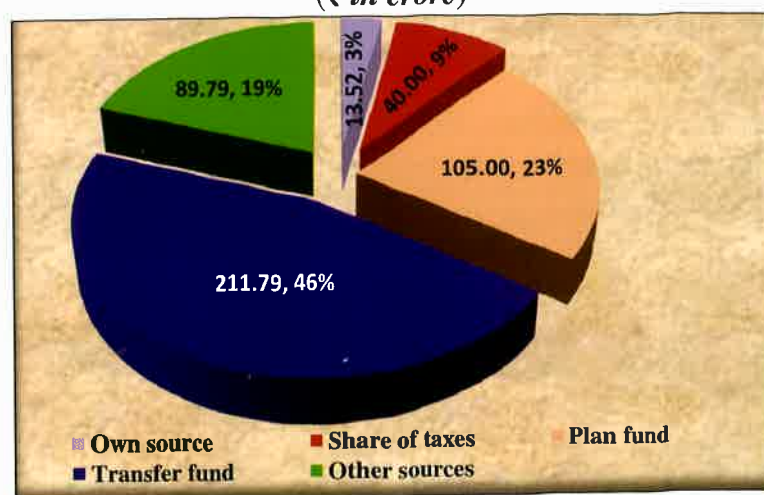
- (c) Resources made available by the State Government through the State Plan.

During 2013-14, TTAADC had ₹ 13.52 crore⁵ from its own sources, unspent money etc., received ₹ 40.00 crore as share of taxes, ₹ 105.00 crore as plan fund, ₹ 211.79 crore as transfer fund and ₹ 89.79 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 2013-14.

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



Finances of the Council during 2013-14 are analysed below:

- Total receipts of the Council increased by around 12 per cent from ₹ 411.59 crore in 2012-13 to ₹ 460.10 crore in 2013-14. Analysis revealed that this increase was primarily due to increase in Plan assistance from ₹ 90 crore in 2012-13 to ₹ 105.00 crore in 2013-14 and increase in TTAADC's own revenue and unspent money from ₹ 8.36 crore in 2012-13 to ₹ 13.52 crore in 2013-14.

⁵ Revenue: ₹ 3.21 crore, Interest money: ₹ 0.63 crore, unspent money of development scheme: ₹ 2.30 crore, Festival advance recovery: ₹ 6.94 crore, Recovery of over drawn salary /computer/loan advance: ₹ 0.44 crore.

- Total funds during the year, available with the Council, was ₹ 655.93 crore⁶ of which ₹ 233.00 crore was lying unspent as closing balance at the end of the year. Thus, the Council could utilise only 64 *per cent* of the total funds available during the year.
- Revenue expenditure of the Council increased by around 20 *per cent* from ₹ 322.35 crore in 2012-13 to ₹ 386.73 crore in 2013-14 mainly due to increase of salary and wages, increase of expenditure on medical and public health (23 *per cent*), crop husbandry (27 *per cent*), forest and wildlife (22 *per cent*), rural development (129 *per cent*), welfare of scheduled tribes (370 *per cent*), general education (12 *per cent*), minor irrigation (69 *per cent*), animal resources (32 *per cent*), social welfare and security (25 *per cent*).

It was also observed that the expenditure during 2013-14 decreased compared to 2012-13 in seven significant Major Heads viz., Roads and Bridges (19 *per cent*), Soil and Water Conservation (42 *per cent*), Information and Publicity (46 *per cent*), Science and Technology (83 *per cent*), Mid day Meal (26 *per cent*), Rural Employment Programme (RSVY) (92 *per cent*) and Public Health Schemes (90 *per cent*).

2.3 Cash and Bank Balances

(i) Incorrect account of investment in Fixed Deposits as Expenditure

On behalf of the Council, Executive Officer (Finance) and Executive Officer (Administration) made investments of ₹ 18.78 crore in Fixed Deposits and wrongly showed the same as expenditure in the respective years. Details of investments made in Fixed Deposits as noticed in audit are shown below:

Table No. 2.3

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	11-03-2014	62.04
294450	R/P 614	Tripura Gramin Bank	11-03-2014	336.42
0001602	FD-179	Tripura Gramin Bank	11-07-2010	1400.00

⁶ Includes debt of ₹ 6.96 crore and deposit of ₹ 21.50 crore received during the year.

FD made by EO (Administration)				
360144	8039142301569	Tripura Gramin Bank	15-11-2011	6.67
360205	8039142302665	Tripura Gramin Bank	19-07-2012	56.95
077177	126	Tripura State Cooperative Bank	19-08-2011	16.11
Total				1878.19

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 ₹ 18.78 crore and expenditure for the current year and earlier years were overstated by ₹ 3.98 crore and ₹ 14.80 crore respectively.

Incorrect booking of Fixed Deposits as expenditure and setting it aside from the closing balances was irregular and made the fund vulnerable to misappropriation.

(ii) Non-accountal of interest earned on savings accounts maintained by EO (Finance)

Executive Officer (Finance) had maintained ten⁷ savings accounts in different Banks to cater to the needs of the Council. The interest aggregating ₹ 1.19 crore credited by the Banks during the year against seven savings bank accounts of the Council was not accounted for as receipts as per the details given in table 2.4. 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 State Bank of India in A/C No. 33487451182 (1182) 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

Bank Account No.	Name of the Bank in which SB A/Cs operated	Interest credited by the Bank (₹ in lakh)	
		Date	Amount
80390119033042 (2740)	Tripura Gramin Bank	02-07-13	10.38
		03-01-14	46.88
80390119033041 (2735)		02-07-13	-
		03-01-14	1.74
80390119033038 (1041)		02-07-13	16.40
		03-01-14	20.26

⁷ Tripura Gramin Bank (SB Account Nos. 17528, 2735, 2740, 1041 and 3669), Tripura State Co-operative Bank (SB A/C No. 11 and 115), State Bank of India (SB A/c No.1182), Axis Bank (SB A/C No. 27601010001) and UBI (SB A/C No.1813010000240)

80390119033815 (17528)		02-07-13	0.83
80390119033064 (3669)		03-01-14	0.86
		02-07-13	6.86
		03-01-14	5.32
4012040000011 (11)	Tripura State co-operative Bank	Interest not credited by the Bank	
4012040000115 (115)			
1813010000240 (240)	United Bank of India	06-06-13	1.80
		05-12-13	5.35
33487451182 (1182)	State Bank of India	Bank statement not made available	
276010100017772 (17772)	Axis Bank	30-06-13	1.21
		30-09-13	0.83
		06-01-14	0.10
		31-03-14	0.10
Total			118.92

(iii) Understatement of receipts of Bank Interest

The Council exhibited an amount of ₹ 63.11 lakh being receipts of bank interest for the year 2013-14 received from the DDOs under the control of the TTAADC. Scrutiny of annual accounts submitted by the DDOs revealed that the Council had actually received bank interest aggregating ₹ 1.32 crore from 52 DDO's, as detailed in **Appendix- II** instead of ₹ 63.11 lakh as depicted in the accounts. This resulted in understatement of revenue receipts under Bank interest amounting to ₹ 0.69 crore. This also understated the closing balance of the Council to that extent and consequently the understatement of income in accounts made the funds vulnerable to the risk of misappropriation/misuse.

Similar issue was raised in the previous audit report but while preparing the annual accounts of the Council for the year 2013-14 no corrective action was taken by the Council.

(iv) Non-accountal of closing balances lying with Sub Zonal Development Officers

The Council exhibited an amount of ₹ 233.00 crore as closing cash balance of the Council for the year 2013-14. Scrutiny of relevant records revealed that the Zonal Development Officers (ZDO), on receipt of funds from the Council Headquarters, transferred the same to the 32 Sub Zonal Development Officers 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 (IOs) 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 ₹ 33.37 crore, as shown in **Appendix-III** was lying as the closing cash balance.

The balances lying unspent with the Sub Zonal Development Officers and the Implementing Officers were not reflected in the closing cash balance of the Council, rather these were depicted as expenditure. Thus, the closing cash balance of the Council was understated by ₹ 33.37 crore and expenditure was overstated to that extent.

Therefore, the closing cash balance does not portray the correct picture of the Council's funds in its Annual Accounts.

This issue was also raised in the previous audit report but while preparing the annual accounts of the Council for the year 2013-14 no corrective action was taken by the Council.

(v) *Incorrect treatment of lapsed cheques*

As per Rules, cheques remain valid for three months. After expiry of three months, cheques are required to be revalidated by the issuing authority, otherwise the cheques are treated as lapsed cheques.

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

- 161 Cheques valued at ₹ 45.55 lakh and issued by the 34 DDOs, as mentioned in **Appendix-IV (A)**, during the period from 08 December 2006 to 23 December 2013 were not presented to the Bank by the recipient for encashment but the DDOs concerned showed these cheques as paid and debited from the bank balances in the Cash Book and reflected in the Bank Reconciliation Statement, prepared in March 2014, as 'cheque issued but not presented to the Bank for payment'. But as per Rules, these cheques were required to be revalidated or cancelled and reverse entry was to be made in the receipt side of the Cash Book.

Thus, due to non-cancellation and reversal of 161 lapsed cheques, closing balance of the council was understated by ₹ 45.55 lakh.

- ZDO (South) and ZDO (West) received ten cheques amounting to ₹ 17.91 lakh during the period from 27 June 2006 to 05 August 2013, as detailed in **Appendix-IV(B)**, and deposited in the Bank for encashment after entering in the receipt side of the Cash Book. However, the cheques were pending as of March 2014 for encashment despite expiry of their validity period. Further, none of the two DDOs approached the cheque issuing authority for revalidation and also did not approach the Bank for necessary follow-up. Thus, due to lack of follow up, ten cheques received during the period from 27 June 2006 to 05 August 2013 were not encashed till March 2014. As a result, closing balance of ZDO (South) and ZDO (West) as well as closing balance of the Council was overstated by ₹ 17.91 lakh.

Similar points were raised in the previous audit reports but while preparing the annual accounts of the Council for the year 2013-14, 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 2013-14, there were 73 DDOs under the control of the Council. Out of 73 DDOs, Cash Book of 69 DDOs (**Appendix-V**) were test checked while four DDOs did not appear in the verification programme organised by audit though instructions were issued by the Council.

During test check of Cash Books of 69 DDOs, differences were noticed in respect of 37 DDOs between the closing balances shown in the annual accounts of the Council and the actual balances as per Cash Books of DDOs as of March 2014. The differences ranged between ₹ 12.91 crore and (-) ₹ 2.14 crore. In case of 37 DDOs, ₹ 190.93 crore was shown in the accounts as on 31 March 2014 against the actual balance of ₹ 217.21 crore as per Cash Books of DDOs. Details are shown in **Appendix- VI**.

The difference of ₹ 26.28 crore in the closing balance of 37 DDOs remained unreconciled.

Similar points were raised in the previous audit reports but while preparing the annual accounts of the Council for the year 2013-14, no corrective action was taken by the Council.

2.4 Non-preparation of Bank Reconciliation Statement

An amount of ₹ 55.96 crore was exhibited in the closing cash balance of the Council for the year 2013-14 in the Annual Accounts under Executive Officer (EO), Finance, PL Cell.

It was noticed that EO, Finance operated ten savings Bank Accounts for receipt and disbursement of funds to different DDOs. Details of balances under these accounts as per Cash Book and Bank Pass Book are as follows:

Table No. 2.5

(In ₹)

Name of the Bank	Bank account No.	Purpose	Balance as on 31 March 2014 as per Cash Book	Balance as on 31 March 2014 as per Bank statement	Difference	
Tripura Gramin Bank	8039011903042 (2740)	Salary	15,07,78,001	27,15,33,835	(+)	120755834
	8039011903041 (2735)	Development scheme	22,86,82,407	13,80,02,635	(-)	90679772
	8039011903038 (1041)	Revenue	11,00,90,225	12,00,38,989	(+)	9948764
	8039011903064 (3669)	Interest earned from fixed deposit	2,54,34,713	2,54,34,773	(+)	60
Tripura State co-operative Bank	4012040000011 (11)	Salary/ Development scheme	19,63,85,971	4,13,15,780	(-)	155070191
	4012040000115 (115)	Development scheme (IGMSY)	28,41,262	28,41,262		0
United Bank of India	1813010000240 (240)	Salary/Development scheme	4,21,85,580	4,64,57,637	(+)	4272057
Axis Bank	2760101000177 72 (17772)	Development scheme	4,59,936	10,14,828	(+)	554892
TOTAL:			75,68,58,095	64,66,39,739		11,02,18,356
Tripura Gramin Bank	8039011903815 (17528)	Bank Interest	Not Available	43,29,286		
State Bank of India	33487451182 (1182)	Development scheme	Not Available	Not Available		

It could be seen from the above table that there was a difference of ₹ 11.02 crore between the closing bank balance of EO (Finance) as on 31 March 2014 as per Cash Book and Bank Statement in respect of eight savings bank accounts.

Cash Book in respect of Bank Account No. 8039011903815 maintained in Tripura Gramin Bank and Account No. 33487451182 maintained in State Bank of India were not made available to audit.

Besides EO (Finance), seven DDOs, as detailed below, did not prepare bank reconciliation statement as on 31 March 2014.

Table No. 2.6

(In ₹)

Sl. No.	Name of DDO	Balance as on 31 March 2014 as per Cash Book	Balance as on 31 March 2014 as per Bank statement	Difference
1.	AD, ARDD, West	44,91,939	44,41,365	(-) 50,574
2.	Dy. P O (Education), Manughat	26,638	41,769	15,131
3.	PO, Industry	2,25,109	3,89,878	1,64,769
4.	PO, Tribal Welfare	3,20,698	42,23,287	10,19,589
5.	SA, Rupaichari	94,80,212	1,02,97,224	8,17,012
6.	Superintendent of Fisheries, Gandacherra	69,74,974	63,73,901	(-) 6,01,073
7.	Superintendent of Fisheries, Jatanbari	3,39,270	2,09,715	(-) 1,29,555
Total		2,47,41,840	2,59,77,139	12,35,299

As a result, there was a total difference of ₹ 11.15 crore (₹ 11.02 crore plus ₹ 0.13 crore) between the closing bank balance as on 31 March 2014 as per Cash Book and Bank Statement.

It was also noticed in audit that the differences in figures between the Cash Book and bank pass book were not reconciled by the Council. Hence the same could not be verified in audit.

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

During scrutiny of Cash Book of the Sub Zonal Development Officer (SZDO) it was noticed that in six cases SZDOs received funds from the Programme Officer (Block Development Officer) for implementation of projects related to 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 SZDOs 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 ₹ 4.21 crore, as detailed below, which was received by four SZDOs during 2013-14 directly from the BDOs under MGNREGS without being accounted in the accounts of the Council resulting in understatement of the receipts as well as expenditure of the Council to that extent. The details are given in the table:

Table No. 2.7

(₹ in lakh)			
Name of SZDO	Fund received	From whom received	Expenditure incurred
Manughat	92.28	BDO, Manu	92.28
Chawmanu	45.73	BDO, Chawmanu	45.73
Hezamara	8.00	BDO, Hezamara	8.00
Khumulwng	187.71	BDO, Jirania	187.71
	74.99	BDO, Dukli	74.99
	11.95	BDO, Old Agartala	11.95
Total	420.66		420.66

2.6 Understatement of receipts due to non accountal of revenue

The Council exhibited an amount of ₹ 3.21 crore as revenue of the Council for the year 2013-14. However, during scrutiny of annual accounts, Cash Books and other records maintained by the ZDOs of West, Dhalai and South Zones, it was noticed that during 2013-14, ₹ 26.43 lakh was realised through sale of rubber wood, rubber poly bag plants, rent of market stall etc. Out of total available funds of ₹ 30.88 lakh (including previous year's balance of ₹ 4.45 lakh) ZDOs (West and South) incurred expenditure of ₹ 12.60 lakh on their own instead of depositing the entire funds in the accounts of the EO (Finance). It was also noticed that the ZDO (Dhalai) kept the revenue realised with him as the Principal Officer (Tribal Welfare) had communicated the approval of the Council for keeping the sale proceeds for creation of rubber nursery in 2014-15. However, in the other two cases, authority for keeping the revenue with the ZDOs (West and South) and expenditure on own establishment was not found on record.

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. 2.8

(₹ in lakh)

Name of office	Brought Forward from 2012-13	Revenue realised during 2013-14	Total availability	Expenditure incurred from revenue fund	Closing Balance as on March 2014
ZDO (West)	2.87	6.69	9.56	6.18	3.38
ZDO (Dhalai)	0	9.45	9.45	0	9.45
ZDO (South)	1.58	10.29	11.87	6.42	5.45
Total	4.45	26.43	30.88	12.60	18.28

The funds lying with the concerned ZDOs and the receipts under revenue being sale proceeds were not accounted for in the accounts of the Council and thus the revenue were understated by ₹ 30.88 lakh.

Similar irregularity was reported in the previous audit reports but no corrective action was taken by the Council while preparing the annual accounts of the year 2013-14.

2.7 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 information about 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 Receipt⁸ and Withdrawal Register⁹ to record the physical receipt of sums from the employees through subscriptions and refunds and also recorded withdrawals whenever withdrawals were made by the employees.

⁸ Cheque receipt register in respect of GPF, received from different DDOs of the Council for remittance of subscription and refunds.

⁹ Cheque issue registers in respect of GPF, centrally issued by the Executive Officer (Administration), Khumlung for the entire TTAADC.

Scrutiny of the GPF Receipts and Withdrawals Register, Cash Book maintained for GPF and the Annual Accounts for the year 2013-14 revealed the following:

- As per the GPF Receipt Register, an amount of ₹ 11.92 crore was received by the Council during the year whereas the same was shown as ₹ 17.51 crore in the annual accounts for 2013-14. Thus, there was unreconciled difference of ₹ 5.59 crore in GPF receipt figures as per two sets of records.
- As per records maintained by EO (Administration), ₹ 11.81 crore was disbursed during 2013-14 whereas ₹ 11.72 crore was reflected in the annual accounts for 2013-14. The difference of ₹ 0.09 crore between the two figures needs reconciliation.
- In the annual accounts, closing balance of GPF was shown as ₹ 78.63 crore while as per Cash Book maintained exclusively for GPF and Fixed Deposit made out of GPF balances, closing balance was ₹ 55.68 crore (Cash/Bank: ₹ 0.84 crore and FD: ₹ 54.84 crore). The difference of ₹ 22.95 crore in closing cash/bank balances against GPF receipts needs to be reconciled.
- An amount of ₹ 0.84 crore was exhibited in the closing cash balance of GPF for the year 2013-14 in the Cash Book while in the bank pass book (A/C No. TGB/8039011903036) closing balance was shown as ₹ 1.96 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 withdrawals recorded in the GPF Receipt and Withdrawal Registers was done by the Council during 2013-14.

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 those under annual accounts need reconciliation.

2.8 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 2013-14. However, in the Annual accounts under Capital Section ₹ 16.63 crore was shown as Capital receipts.

Thus, receipts under Capital section were overstated by ₹ 16.63 crore and consequently, the revenue receipts were understated to that extent.

2.9 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 ₹ 15.40 crore was exhibited in Statement No. 2 of the Annual Accounts of the Council on account of Capital expenditure during the financial year 2013-14. A review of the relevant records in the Council revealed that an expenditure of ₹ 14.22 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.

Similar issue was raised in the previous audit reports but while preparing the annual accounts of the Council for the year 2013-14 no corrective action was taken by the Council.

2.10 Overstatement of Sales Tax

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Sales Tax' during the year were shown as ₹ 1.13 crore and ₹ 0.83 crore against actual collection and remittances of ₹ 1.01 crore and ₹ 0.97 crore respectively. Further, scrutiny of the Annual Accounts of the DDOs showed that the closing balance of Sales Tax should be ₹ 4.79 lakh whereas it had been depicted as ₹ 39.97 lakh in the Annual Accounts of the Council. The overstatement was made mainly because of wrong depiction of the balances of Sales Tax in respect of five Executive Engineers and ZDO (South), as detailed below:

Table No. 2.9

(₹ in lakh)

Sl. No.	Name of DDO	Opening Balance	Collection during the year	Remittances during the year	Actual Closing Balance	Closing Balance as per Accounts	Difference
1.	EE, Khowai	0.76	12.64	9.95	3.45	DDO wise figures not shown in the accounts	
2.	EE, North	0	13.20	13.20	0		
3.	EE, West	0	47.53	47.53	0		
4.	EE, South	0	11.99	10.66	1.34		
5.	EE, Dhalai	0	15.57	15.56	0		
6.	ZDO, South	0	0.06	0.06	0		
Total		0.76	100.99	96.96	4.79	39.97	35.18

The difference of ₹ 35.18 lakh needs reconciliation.

2.11 Overstatement of Income Tax

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Income Tax' during the year were shown as ₹ 0.32 crore and ₹ 0.30 crore against actual collection and remittances of ₹ 0.26 crore and ₹ 0.25 crore respectively.

Scrutiny of the Annual Accounts of the DDOs showed that the closing balance of Income Tax should be ₹ 0.02 crore whereas it had been depicted as ₹ 0.05 crore in the Annual Accounts of the Council. The overstatement was made mainly because of wrong depiction of the balances of Income Tax in respect of five Executive Engineers and ZDO (West) as detailed below:

Table No. 2.10

(In ₹)

Sl. No.	Name of DDO	Opening Balance	Collection during the year	Remittances during the year	Actual Closing Balance	Closing Balance as per Accounts	Difference
1.	EE, Khowai	0	1,99,128	1,91,417	7,711	DDO wise figures not shown in the accounts	
2.	EE, North	0	2,71,274	2,71,274	0		
3.	EE, West	0	6,74,112	6,74,112	0		
4.	EE, South	34,307	3,53,873	3,77,857	10,323		
5.	EE, Dhalai	1,816	3,74,250	3,76,066	0		
6.	ZDO, West	0	7,26,250	5,93,853	1,32,397		
Total		36,123	25,98,887	24,84,579	1,50,431	4,60,336	3,09,905

The difference of ₹ 3.10 lakh needs reconciliation.

2.12 Understatement of Cess

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Cess' during the year were shown as ₹ 0.12 crore and ₹ 0.18 crore against actual collection and remittances of ₹ 0.21 crore and ₹ 0.20 crore respectively. Scrutiny of the Annual Accounts of the DDOs showed that the closing balance of Cess should be ₹ 0.07 crore whereas it had been depicted as ₹ 0.01 crore in the Annual Accounts of the Council. The understatement was made mainly because of wrong depiction of the balances of Cess in respect of five Executive Engineers and ZDO (West) as detailed below:

Table No. 2.11

(₹ in lakh)

Sl. No.	Name of DDO	Opening Balance	Collection during the year	Remittances during the year	Actual Closing Balance	Closing Balance as per Accounts	Difference
1.	EE, Khowai	0.06	1.98	1.50	0.54	DDO wise figures not shown in the accounts	
2.	EE, North	0	0.69	0.69	0		
3.	EE, West	0	8.90	8.90	0		
4.	EE, South	0	1.73	1.37	0.36		
5.	EE, Dhalai	6.91	1.45	7.82	0.54		
6.	ZDO, West	0	5.75	0	5.75		
Total		6.97	20.50	20.28	7.19	0.97	6.22

The difference of ₹ 6.22 lakh needs reconciliation.

2.13 Non-maintenance of Ledger Accounts and Trial Balance**(i) Ledger Accounts**

Out of 73 DDOs, Cash Book of 69 DDOs was test checked while four DDOs did not appear in the verification programme though orders were issued by the Council. Out of 69 DDOs, 32 DDOs, as detailed in **Appendix-V**, 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 could not be 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 2013-14.

2.14 Distinction of expenditure between Plan and Non-Plan

Statement No. 6 of the Annual Accounts of the Council depicts the detailed account of expenditure by minor heads with break-up of the expenditure under each head into Plan and Non-Plan heads.

A scrutiny of the compilation done by the Council at Headquarters revealed that out of 69 test checked units, 14 units, as detailed in **Appendix-V**, did not maintain its accounts classifying the individual expenditure under Plan and Non-Plan heads. As a result, the Council, while consolidating its Annual Accounts, split the expenditure under Plan and Non-Plan without any basic records or basis. Hence, the break-up between Plan and Non-Plan could not be verified in audit.

2.15 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) During preparation of Receipt and Payment accounts of the Council, funds received by the DDOs from other sources without routing through the Council fund was taken into account. For example, under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), some Sub Zonal Development Officers (SZDOs) received funds directly from Block Development Officers (BDOs) and those were not accounted for in the accounts of Zonal Development Officers (ZDOs) while in other cases funds under MGNREGS were routed through ZDOs and duly accounted for. No accounting policy in this regard was declared by the Council.
- ii) For recording Festival Advance and Computer Advance payment and recovery thereof 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.

- iii) 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 for all DDOs of the Council.

2.16 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 these 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 them 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 since opening of the accounts.

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.

Same issue was also raised in the previous audit reports but no corrective action was taken by the Council while preparing the annual accounts of the Council for the year 2013-14.

CHAPTER-III

Compliance Audit

A test-check of the records of the Tripura Tribal Areas Autonomous District Council, Khumulwng for the period 2013-14 was conducted and the important audit findings that emerged are included in this Chapter.

3.1 Suspected Misappropriation

3.1.1 Suspected misappropriation of ₹ 2.36 lakh

Sub Zonal Development Officer (SZDO), Mandwai issued (March 2014) one work order in favour of a Technical Assistant¹ (TA) for execution of the work “Construction of Palasiting at Dinabandhu Nagar Village Committee during 2013-14” with an estimated cost of ₹ 2.38 lakh. As per work order, work was to commence within three days from the date of issue of work order and the adjustment was to be submitted by the TA within seven days from the date of completion of work along with three stage photographs. The progress report was required to be submitted fortnightly.

In course of audit it was noticed that the TA was paid (March 2014) an advance of ₹ 2.36 lakh, as labour wages and cost of materials, for execution of the work. SZDO, Mandwai did not furnish any record in support of commencement and completion of work. Further, three stage photographs, as required under the provision of the work order were also not found on record.

On being pointed out in audit, Zonal Development Officer (ZDO) (West) stated (November 2016) that SZDO (Mandwai) had been asked to submit actual report immediately. However, no report had been furnished till 11 May 2017.

The work site was jointly physically verified (14 July 2017) by audit along with the SZDO, Mandwai and one representative from Office of the ZDO (West) and during joint physical verification of the work site, no palasiting was found.

Thus, from the above it was apparent that the work was not executed by the TA and the possibility of misappropriation of ₹ 2.36 lakh cannot be ruled out.

3.1.2 Suspected misappropriation of ₹ 2.00 lakh

Administrative Approval and Expenditure Sanction for an amount of ₹ 5.00 lakh was accorded (November 2012) by the ZDO (West) in favour of Sub Zonal Development

¹ Shri Ram Debbarma, Technical Assistant.

Officer (SZDO), Mandwai for construction of new market stall at Binon Kobra market under Mandwai Sub Zone during the year 2012-13. ZDO (West) placed (November 2012) the funds with SZDO (Mandwai). An advance of ₹ 5.00 lakh was placed with a Junior Programme Assistant² (PA) for construction of the said work. However, copy of work order was not found on record. Moreover, no reports and records regarding monitoring of the work by the SZDO, Mandwai or ZDO (West) were made available to audit.

It was noticed in audit that the Junior PA spent only ₹ 0.50 lakh on digging 13 nos of pit and stocking two trucks of river sand at the work site and refunded ₹ 2.50 lakh in March 2014. It was further observed that ₹ 2.00 lakh was lying with the Junior PA for more than four years (as of May 2017). Thus, due to lack of monitoring, advance was not fully adjusted despite lapse of more than four years which is indicative of suspected misappropriation of ₹ 2.00 lakh.

On being pointed out in audit, ZDO (West) stated that the Junior PA had been asked to deposit the money immediately. However, recovery had not been made as of July 2017.

3.2 Unfruitful expenditure

3.2.1 Unfruitful expenditure of ₹ 23.99 lakh on construction of irrigation channel

With a view to bring about 15 hectares of paddy land under irrigation, an estimate for ₹ 22.89 lakh was approved (September 2012) for construction of an irrigation channel (L -0.900 km) from the diversion scheme over Chindai cherra at Prabhapur Panchayat under Takarjala Subzone. The work was to be implemented departmentally and was awarded (January 2013) to a Junior Engineer³ (JE) with an estimated cost of ₹ 22.66 lakh and timeframe of 90 days to complete the work. The estimate was revised in November 2013 for ₹ 24.22 lakh due to increase in cost of bricks. The work commenced in January 2013 and was completed in September 2013 after incurring a total expenditure of ₹ 23.99 lakh.

² Shri Prabir Debbarma, Junior Programme Assistant.

³ Shri Ashok Singh, Junior Engineer.

During joint physical verification (5 October 2016) of the work it was noticed that there was no sign of water in the channel. Most of the channel was fully covered with soil and bush. There was no linkage of water sources from which water could be supplied through the channel for irrigation purpose. Moreover, there was no diversion scheme/ Lift Irrigation scheme near the channel. Photographs taken at different stretches of the channel during joint physical verification are shown below:



Different stretches of the irrigation channel (L-0.900 km) constructed at Prabhapur Panchayat under Takarjala Sub-zone

It was further noticed that the Executive Engineer (West) initiated (October 2013) a proposal for extension of the channel which was dropped (November 2013) by the Chief Engineer, TTAADC due to paucity of fund.

Thus, the total expenditure of ₹ 23.99 lakh incurred for construction of the channel (L-0.900 Km) became wasteful and the irrigation facilities could not be extended to the intended beneficiaries.

3.2.2 Unfruitful expenditure of ₹ 77.42 lakh on construction of Mini Deep Tube Wells

Scrutiny of records revealed that 29 Mini Deep Tube Wells (MDTW) constructed by the Executive Engineer, West, South and Zonal Development Officer, North under Mahatma Gandhi National Rural Employment Guarantee Scheme and outlay from 13th Finance Commission were lying non-functional as of December 2016 as there was no power connection. These tubewells were constructed during the period between May 2009 and March 2014 at a total cost of ₹ 77.42 lakh. Details are shown in **Appendix-VIII: Reasons for non-availability of power connection were not found on record.**

Thus, an expenditure of ₹ 77.42 lakh incurred under the schemes proved to be unfruitful for want of electricity connections. This also resulted in depriving the targeted population of the intended benefits.

3.2.3 Unfruitful expenditure of ₹ 8.49 lakh on construction of road

With a view to provide road connectivity between Phuldangsai and Anandabazar via Bara Cherra under Bhangmun Sub Zone (Length-10 Km) a plan was proposed for execution of earth work on the entire stretch of 10 km starting from Phuldangsai. The work was to be done in stretches. Accordingly, a work order was issued (6 April 2011) in favour of a Junior Engineer⁴ to execute earth work in formation from chainage 0.00 km to 1.80 km from Phuldangsai at an estimated cost of ₹ 8.49 lakh in first phase. Administrative Approval & Expenditure Sanction was accorded on 7 February 2011 and Technical Sanction was accorded on 5 April 2011 by the Executive Engineer (North). The work commenced on 21 April 2011 and was completed on 7 August 2012 at a total expenditure of ₹ 8.41 lakh.

For subsequent phase, the Executive Engineer (North) prepared a preliminary estimate for the work "Earth work in formation from chainage 1.80 km to 3.97 km from Phuldangsai" in July 2012 for ₹ 13.78 lakh and Sanction was accorded in August 2012 by the Additional Chief Engineer, TTAADC. Administrative Approval & Expenditure Sanction was accorded by the Additional Chief Engineer, TTAADC for ₹ 13.78 lakh in March 2012.

⁴ Shri Bhubaneswar Chakma, Junior Engineer.

Scrutiny of records revealed that Sabual ADC Village Committee had decided (September 2012) to stop the work. The reason cited was that there were many orange trees, tea and coffee gardens after chainage 1.80 km from Phuldangsai, which would have been damaged if the work had continued from Phuldangsai side. Thus, due to lack of proper planning and survey, the work beyond 1.80 km from Phuldangsai had been kept in abeyance for more than five years and the entire expenditure of ₹ 8.49 lakh already spent on the earth work in the stretch of 1.80 km (phase-I) of the proposed road turned unfruitful as there were no habitations which could be connected by the stretch of 1.80 km.

3.2.4 Unfruitful expenditure of ₹ 5.97 lakh on medical equipment

Administrative Approval and Expenditure Sanction for an amount of ₹ 17.62 lakh was accorded (March 2010) by Principal Officer (Health), Khumulwng for purchase of Operation Theatre equipment, Surgical instruments and other accessories for Kherengbar Hospital, Khumulwng, TTAADC.

During scrutiny of records, it was noticed that Principal Officer (Health) had procured (December 2009) the items from K. R. Lynch & Co., Agartala and paid (March 2010) ₹ 17.62 lakh to the supplier. It was seen that out of the above items, three equipment valued at ₹ 5.97 lakh were received in December 2009 but kept in store till July 2017, as detailed below:

Table No. 3.1

Sl. No.	Name of equipment	Date of procurement	Expenditure incurred (₹ in lakh)
1.	Mini Ultra Sound Scanner	26/12/2009	5.20
2.	Phototherapy Unit	26/12/2009	0.34
3.	Baby Incubator	26/12/2009	0.43
Total			5.97

During joint physical verification (17-07-2017), it was noticed that the equipment were lying idle in store and these equipment were never put to use.

On being pointed out in audit, Principal Officer (Health) intimated that the equipment could not be put to use due to shortage of technical staff.

Thus, the equipment were lying idle in store for more than seven years rendering the expenditure of ₹ 5.97 lakh on those equipment unfruitful. Further, the intended

benefits could not be extended to the patients due to non-utilisation of aforesaid equipment.

3.3 Idle expenditure

3.3.1 Idle expenditure of ₹ 32.20 lakh on construction of Krishi Bhavan

Administrative Approval & Expenditure Sanction for an amount of ₹ 17.56 lakh was accorded (March 2013) by the Principal Officer (Agriculture) for construction of Krishi Bhavan at Devendra Chowdhury Para under Baizalbari Sub Zone. The objective of the construction of Krishi Bhavan was to facilitate enhancement of agriculture production and productivity by way of imparting training to farmers on modern technology.

During test check of records, it was noticed that Zonal Development Officer (ZDO) (West) issued (September 2012) work order in favour of a Junior Engineer⁵ for execution of the work. The work commenced in September 2012 and was completed in May 2013 at a total cost of ₹ 32.20 lakh. However, the building had not been handed over to ZDO, Khowai (November 2016) despite lapse of two and half years since the completion of the building.

While admitting the fact, the ZDO (Khowai) stated (July 2017) that 'ZDO (West) had not handed over the building to the office and the building was lying idle. However, the matter would be taken up with the PO (Agriculture) to make the Krishibhavan functional'.

Thus, the building was lying idle since May 2013 with the effect that spending of ₹ 32.20 lakh was unfruitful and the benefits could not be extended to the beneficiaries in the intended jurisdiction.

3.3.2 Idle expenditure of ₹ 14.32 lakh on construction of market stalls

Examination of records of Zonal Development Officer (West) revealed that two markets having eight stalls were constructed during the year 2013-14 at a cost of ₹ 14.32 lakh. However, none of the eight stalls in the two markets were allotted till July 2017.

⁵ Shri Naresh Debbarma, Junior Engineer.

It was stated by SZDO that population around the market complex of Orwa bazaar was low due to which there was hardly anyone interested in taking allotment of the stalls. As a result, stalls were not allotted. The situation could have been avoided had adequate survey and assessment been undertaken during the planning stage. In case of the market at Maikhar bazar, reasons for non-allotment of stalls were not found on record. The details are shown below:

Table No. 3.2

Name of the Sub-zone	Name of the market Shed/Location	Date of Completion	No. of stalls in the market shed	Total expenditure (₹ in lakh)
Hezamara Sub Zone	Orowa Bazar	09-04-2013	4	7.16
Abhicharan Sub Zone	Maikhar Bazar	26-12-2013	4	7.16
Total			8	14.32

Thus, an amount of ₹ 14.32 lakh spent on construction of the market stalls remained idle till July 2017.

3.4 Loss of revenue of ₹ 11.43 lakh

In pursuance of the funds received (September 2013) from the Programme Officer (Block Development Officer), Salema and approval (September 2013) by the Panchayat Samity, Salema ; Zonal Development Officer, Dhalai accorded (October 2013) Expenditure Sanction for an amount of ₹ 5.07 lakh and placed the funds with Maharani Sub-Zone for raising of tea poly bag nursery (200000 nos) at Maharani and Panbua Village Committees (VCs).

As per records, the work commenced in October 2013 and was completed in February 2014 at a total expenditure of ₹ 5.07 lakh. However, the tea seedlings could not be planted in the following year i.e. during 2014-15 due to non-availability of funds. Further, during 2014-15 no funds were placed with SZDO, Maharani for maintenance of the nursery, reasons for which were not found on record. As a result, due to lack of maintenance and insufficient watering, the percentage of seedling tea nursery had decreased to 59 per cent as only 1,18,380 out of 2,00,000 tea seedlings grown in preceding years had survived. This resulted in mortality of 81620 seedlings resulting in loss of ₹ 11.43 lakh (@ ₹ 14 per tea plants).

3.5 Incorrect credit of interest on the savings account

Tripura Gramin Bank (TGB), Tripura State Co-operative Bank (TSCB) and United Bank of India (UBI) provide 4 *per cent* interest on the balances maintained in the savings account on day to day basis.

During test check of bank statement made available by the 23 DDOs in respect of 30 savings accounts maintained in the banks, it was noticed that during the period from April 2013 to March 2014, the three banks had credited ₹ 1.73 crore as interest. However, taking minimum closing balance on any given day maintained during the month, interest was calculated and it was noticed that during April 2013 to March 2014, at least ₹ 2.95 crore had accrued as interest. Consequently, there seemed to be an apparent short credit of interest. The details in this regard DDO wise are given below:

Table No. 3.3

(In ₹)

Sl. No	Name of DDO	Bank Account No.	Name of Bank	Interest accrued during 2013-14	Interest credited	Difference
1.	EO (Fin)	8039011903038	TGB, Khumulwng	39,60,186	36,65,662	2,94,524
		8039011903815	TGB, Khumulwng	1,69,780	1,68,111	1,669
		8039011903041	TGB, Khumulwng	25,63,450	1,74,365	23,89,085
		8039011903042	TGB, Khumulwng	92,77,542	57,26,964	35,50,578
		4012040000011	TSCB, Khumulwng	14,91,316	0	14,91,316
		401204000115	TSCB, Khumulwng	66,296	0	66,296
		1813010000240	UBI, Khumulwng	11,17,582	7,15,147	4,02,435
2.	EO (Admn)	8039011903034	TGB, Khumulwng	92,106	23,202	68,904
		8039011903090	TGB, Khumulwng	57,100	0	57,100
3.	ZDO, South	8046011822285	TGB, B C Nagar	11,78,019	6,06,525	5,71,494
4.	ZDO, Khumulwng	8039011903029	TGB, Khumulwng	9,11,685	24,975	8,86,710
5.	ZDO, Khumulwng	4012040000001	TSCB, Khumulwng	2,93,502	0	2,93,502
6.	SH, Kanchanpur	8084010089399	TGB, Kanchanpur	56,222	21,535	34,687
7.	SF, Gandacherra	8094012340168	TGB, Gandacherra	2,37,805	2,35,399	2,406
8.	Secretary District Council	8039011903033	TGB, Khumulwng	62,343	0	62,343
9.	SA, Tulasikhor	8106011805031	TGB, Champhaour	2,77,521	2,46,796	30,725

Table No. 3.3 (concl...) (In ₹)

Sl. No	Name of DDO	Bank Account No.	Name of Bank	Interest accrued during 2013-14	Interest credited	Difference
10.	SA, Rupaichari	8053050400685	TGB, Harina	4,53,322	0	4,53,322
11.	SA, Chaw Manu	8092012024448	TGB, Chailengta	2,21,197	1,91,582	29,615
12.	SA, Chaw Manu	8092010030135	TGB, Chailengta	7,32,516	7,29,238	3,278
13.	PO (TW)	8039011903077	TGB, Khumulwng	1,32,340	19,160	1,13,180
14.	PO (ARDD)	4012040000012	TSCB, Khumulwng	1,05,528	27,562	77,966
15.	PO (ARDD)	8039011903082	TGB, Khumulwng	5,18,458	5,05,348	13,110
16.	IS, Kanchanpur	8084010037268	TGB, Kanchanpur	6,46,754	4,31,206	2,15,548
17.	IS, Bishramganj	8008010035738	TGB, Bishramganj	72,425	63,564	8,861
18.	EE, West	1813010011352	UBI, Khumulwng	16,34,837	9,93,064	6,41,773
19.	EE, West	8039011903031	TGB, Khumulwng	8,70,560	6,05,801	2,64,759
20.	EE, West	10	TSCB, Khumulwng	11,53,585	10,13,742	1,39,843
21.	EE, North	8087012036010	TGB, Pecharthai	10,58,083	10,30,013	28,070
22.	Dy. PO (North & Dhalai), Manu	8093012126001	TGB, Manu	1,416	1,365	51
23.	CDPO, Chaw Manu	8108011300970	TGB, Chawmanu	1,04,556	70,219	34,337
Total				2,95,18,032	1,72,90,545	1,22,27,487

(Source: Bank Notifications and Bank statements).

The Council in reply (July 2017) stated that on being pointed out by Audit, the matter was taken up by them with the concerned bank branches and accordingly the TSCB and TGB, Khumulwng had credited back-log bank interest of ₹ 30.13 lakh out of which TSCB had paid ₹ 13.33 lakh for the period from 2013-14 to 2014-15 and TGB had paid ₹ 16.80 lakh for the period from 1.12.2016 to 31.05.2017. The Council however, is required to reconcile the bank interest due vis-a-vis received in all their savings bank accounts with the various banks to ensure correct credit of bank interest.

3.6 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 an amount of ₹ 0.17 crore (**Appendix - IX**), ₹ 3.68 crore (**Appendix - X**), ₹ 0.78 crore (**Appendix - XI**) and ₹ 1.62 crore (**Appendix - XII**) advanced to different Implementing Officers (IOs) under Zonal Development Officer, West, Dhalai, North and South respectively during the period from February 2010 to March 2016 for execution of different works were pending for recovery/adjustment as of July 2017.

It was further noticed that an amount of ₹ 4.01 crore (**Appendix - XIII**) advanced to different IOs under Sub Zonal Development Officers during the period from May 2010 to March 2016 for execution of different works were pending for recovery/adjustment as of July 2017.

- B. Scrutiny of the Cash Book, temporary advance register, cheque issue register, cash analysis etc. revealed that an amount of ₹ 3.91 crore (**Appendix - XIV**), ₹ 4.42 crore (**Appendix - XV**), ₹ 4.39 crore (**Appendix - XVI**), ₹ 3.69 crore (**Appendix - XVII**) and ₹ 0.71 crore (**Appendix - XVIII**) advanced to different IOs under Executive Engineer, West, Dhalai, North, South and Khowai respectively during the period from November 2010 to March 2016 for execution of different works were pending for recovery/adjustment as of July 2017.
- C. Scrutiny of the Cash Book, temporary advance register, cheque issue register, cash analysis etc. revealed that an amount of ₹ 1.75 crore (**Appendix - XIX**), ₹ 2.18 crore (**Appendix - XX**), ₹ 0.23 crore (**Appendix - XXI**) and ₹ 1.41 crore (**Appendix - XXII**) advanced to different IOs under Assistant Director, Animal Resource Development Department, West, Dhalai, South and North, during the period from September 2011 to March 2016 for execution of different works were pending for recovery/adjustment as of July 2017.


It was further seen that there was nothing on record to substantiate that the works had been executed. As large amounts were being advanced to the IOs on a regular basis, it is recommended that a monitoring mechanism be put in place for ensuring the utilisation of the public money given as temporary advance.

Agartala
The 21 August 2017


(Kamaljit Singh Ramuwalia)
Accountant General (Audit)
Tripura

Countersigned

New Delhi
The 22 August 2017


(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 2013 to March 2016
and accounts audit of 2013-14**

(Reference: Paragraph 1.3)

Sl. No.	Name of the DDO
1.	Executive Officer (Finance), P L Cell, GPF, Khumulwng
2.	Executive Officer (Admn), Khumulwng
3.	Zonal Development Officer (West), Khumulwng
4.	Zonal Development Officer (Khowai), Rajnagar
5.	Zonal Development Officer (Dhalai), Sikaribari
6.	Zonal Development Officer (North), Machmara
7.	Zonal Development Officer (South), Bir Chandra Manu
8.	Executive Engineer (West), Khumulwng
9.	Executive Engineer (North), Machmara
10.	Executive Engineer (South), Bir Chandra Manu
11.	Executive Engineer(Dhalai), Sikaribari
12.	Executive Engineer(Ampura), Khowai
13.	Principal Officer (Health)
14.	Principal Officer (Animal Resource Development Department)
15.	Principal Officer (SW&SE)
16.	Assistant Director (Animal Resource Development Department), Bir Chandra Manu
17.	Assistant Director (Animal Resource Development Department), Khowai
18.	Assistant Director (Animal Resource Development Department), Kanchanpur
19.	Assistant Director (Animal Resource Development Department), Sikaribari

Appendix- II

Statement showing bank interest deposited by the DDOs during 2013-14

{Reference: Paragraph 2.3 (iii)}

(In ₹)

Sl. No.	Name of DDO	Opening Balance	Receipt	Deposited to EO(Finance)	Closing Balance
1.	82 Mile Forest Division	0	80,834	80,834	0
2.	Birchandra Manu Forest	0	13,694	13,694	0
3.	DFO, Khumulwng	0	49,671	0	49,671
4.	CDPO, Kanchanpur	1,21,376	5,11,911		6,33,287
5.	CDPO, Manu	0	10,833		10,833
6.	CDPO, Dumburnagar	0	67,405	67,405	0
7.	Asst. Dir. ARDD, Shikaribari	4,29,123	2,25,770		6,54,893
8.	Asst. Dir. ARDD, West Zone	1,02,752	2,89,046	2,28,764	1,63,034
9.	Asst. Dir. ARDD, North Zone	0	23,9,552	2,39,552	0
10.	Asst. Dir. ARDD, South Zone	0	2,50,451	2,50,451	0
11.	SA, Kanchanpur	0	7,01,559		7,01,559
12.	SA, Tulashikhor	1,48,756	2,46,796	0	3,95,552
13.	SA, Gandacherra	0	6,20,258	0	6,20,258
14.	SA, Chawmanu	2,66,991	7,29,238	0	9,96,229
15.	SF, Longtorai	0	63,848	63,848	0
16.	SF, Jatanbari	0	21,908	0	21,908
17.	SF, Gandacherra	0	2,88,947	2,88,947	0
18.	SF, Kanchanpur	1,32,712	45,791	1,69,371	9,132
19.	Spdt of Horti & Soil, Manu	0	6,47,448	6,47,448	0
20.	Secretary to District Council, Khumulwng	0	49,206	49,206	0
21.	DFO(Agri), Manu	10,357	26,690	37,047	0
22.	Addl PO(SW & SE), Manughat	8,051	11,543	0	19,594
23.	PO(Edn), North & Dhalai	0	1,30,000	1,30,000	0
24.	PO(Agri), Khumulwng	2,02,635	0	2,02,099	536
25.	PO(Fishery), Khumulwng	0	1,65,420	1,65,420	0
26.	PO(ICA&T), Khumulwng	0	1,20,478	1,20,478	0
27.	PO(Sports), Khumulwng	47,033	58,124	76,543	28,614

Appendix- II (contd...)

Statement showing bank interest deposited by the DDOs during 2013-14

{Reference: Paragraph 2.3 (iii)}

(In ₹)

Sl. No.	Name of DDO	Opening Balance	Receipt	Deposited to EO(Finance)	Closing Balance
28.	PO(Edn), Khumulwng	3,96,068	1,01,579	4,97,647	0
29.	IS, Birchandra, Manu	1,52,380	0	0	1,52,380
30.	IS, Khumulwng	1,27,836	3,44,846	0	4,72,682
31.	IS, Kanchanpur	6,76,572	4,31,206	9,42,082	1,65,696
32.	IS, Damcherra	0	79,649	34,691	44,958
33.	IS, Rupaichari	0	1,41,096	1,41,096	0
34.	IS, Gandacherra	4,44,841	4,42,943	6,42,350	2,45,434
35.	IS, Raiyabari	96,593	1,92,046	1,92,046	96,593
36.	IS, Ambassa	76,257	1,96,077	1,85,444	86,890
37.	IS, Tulashikhak	0	2,06,265	0	2,06,265
38.	IS, Chailengta	2,55,034	4,94,768	0	7,49,802
39.	IS, Ampinagar	0	1,54,729	1,54,729	0
40.	IS, 82 Mile	1,27,633	2,01,029	2,28,042	1,00,620
41.	IS, Harepkuwar	68,054	58,711	1,26,765	0
42.	IS, Chellagangmukh	0	1,86,178	1,86,178	0
43.	IS, Jampuijala	1,02,043	1,45,049	0	2,47,092
44.	EE, Khowai	0	9,10,198	9,10,198	0
45.	EE, North	0	13,29,041	13,19,426	9,615
46.	EE, South	0	18,29,028	11,30,840	6,98,188
47.	EE, Dhalai	1,294	12,18,152	12,19,446	0
48.	EE, West	0	7,50,100	7,50,100	0
49.	ZDO, South Zone, Manu	0	7,43,316	7,43,316	0
50.	ZDO, Dhalai Zone, Shikaribari	0	5,91,198	5,91,198	0
51.	ZDO, West Zone, Khumulwng	0	4,10,800	3,05,020	1,05,780
52.	EO (Admin), Khumulwng	30,601	0	0	30,601
53.	EO (Admin), Khumulwng	22,015	0	22,015	0
54.	EO (Admin), Khumulwng	0	23,202	23,202	0

Appendix- II (conclld...)

Statement showing bank interest deposited by the DDOs during 2013-14

{Reference: Paragraph 2.3 (iii)}

(In ₹)

Sl. No.	Name of DDO	Opening Balance	Receipt	Deposited to EO(Finance)	Closing Balance
55.	EO (Admin), Khumulwng	0	18,015	18,015	0
56.	EO (Admin), Khumulwng	0	32,100	0	32,100
57.	EO (Admin), Khumulwng	0	32,721	0	32,721
58.	EO (Admin), Khumulwng	0	13,953	13,953	0
Total		40,47,007	1,69,44,416	1,32,08,906	77,82,517

Appendix- III

Statement showing closing balances lying with the Sub-ZDOs as on 31st March 2014

{Reference: Paragraph 2.3 (iv)}

Sl. No.	Name of the SZDOs	Closing Balance as on 31-03-2014 (in ₹)
ZDO (South)		
1.	Sub Zonal Development Office, Ampu	3,95,811
2.	Sub Zonal Development Office, Manu Bankul	3,15,888
3.	Sub Zonal Development Office, Birchandra Manu	8,33,960
4.	Sub Zonal Development Office, Killa	2,77,290
5.	Sub Zonal Development Office, Dalak	1,16,168
6.	Sub Zonal Development Office, Kaladhepa	17,07,676
7.	Sub Zonal Development Office, Garjee	6,03,703
8.	Sub Zonal Development Office, Karbook	14,63,200
9.	Sub Zonal Development Office, Kalshimukh	41,25,644
Sub Total		98,39,340
ZDO (Dhalai)		
1.	Sub Zonal Development Office, Ambassa	55,31,210
2.	Sub Zonal Development Office, Ganganagar	2,46,48,830
3.	Sub Zonal Development Office, Maharani	3,60,41,032
4.	Sub Zonal Development Office, Chawmanu	32,71,588
5.	Sub Zonal Development Office, Manughat	2,38,02,028
6.	Sub Zonal Development Office, Gandacherra	52,19,647
Sub Total		9,85,14,335
ZDO (North)		
1.	Sub Zonal Development Office, Rajkandi	85,09,265
2.	Sub Zonal Development Office, Bhangmun	16,84,063
3.	Sub Zonal Development Office, Naogang	49,17,226
4.	Sub Zonal Development Office, Dasda	27,38,823
5.	Sub Zonal Development Office, Machmara	92,51,123
6.	Sub Zonal Development Office, Damcherra	8,01,814
Sub Total		2,79,02,314
ZDO WEST		
1.	Sub Zonal Development Office, Hezamara	3,41,38,685
2.	Sub Zonal Development Office, Khumulwng	2,91,22,060
3.	Sub Zonal Development Office, Mandai	2,56,19,109
4.	Sub Zonal Development Office, Bishramganj	10,61,598
5.	Sub Zonal Development Office, Takarjala	1,79,97,231
6.	Sub Zonal Development Office, Mohanbhog	97,07,419
7.	Sub Zonal Development Office, Abhicharan	2,65,66,599
Sub Total		14,42,12,701
ZDO (Khowai)		
1.	Sub Zonal Development Office, Mungiakami	1,71,11,209
2.	Sub Zonal Development Office, Baizalbari	84,74,309
3.	Sub Zonal Development Office, Bachaibari	13,48,221
4.	Sub Zonal Development Office, Duski	2,63,43,263
Sub Total		5,32,77,002
Total:		33,37,45,692

Appendix- IV (A)

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

{Reference : Paragraph 2.3 (v)}

Sl. No.	Name of DDO	Cheque No.	Date	Amount (in ₹)
1.	ZDO South	37729	04.12.13	5,578
2.	ZDO North	152165	12.08.13	1,00,000
		152971	08.11.13	37
		831395	18.02.08	320
3.	ZDO West	840906	19.02.09	1,700
		845703	01.09.08	1,500
		995539	04.06.09	2,800
		818555	23.02.10	1,710
		818623	17.03.10	80
4.	ZDO Dhalai	387419	07.11.13	13,070
		842704	04.12.10	9,481
5.	AD, ARDD, South	36341	29.06.13	11,800
		36370	26.07.13	2,61,619
		37205	10.09.13	2,000
		799287	04.04.11	1,553
6.	AD, ARDD, Kanchanpur	42330	05.12.11	1,358
		62506	02.08.11	1,553
		50364	01.08.12	20
		365222	01.08.13	1,992
		365238	02.09.13	1,992
		135587	25.09.12	761
7.	AD, ARDD, Dhalai	237522	26.02.13	1,500
		237524	26.02.13	190
		237525	02.03.13	459
		237553	11.04.13	6,820
		237582	03.05.13	43,684
		237583	03.05.13	2,350
		237586	03.05.13	4,305
		238613	04.07.13	2,230
		438614	04.07.13	13,770
		440029	11.11.13	1,039
8.	PO, ICAT	372210	04.12.12	12,000
		114076	09.07.12	3,700
		114001	11.06.12	10,000
		434324	11.10.11	1,500
		110780	24.03.12	4,480
		110784	28.03.12	26,000
		109479	08.02.12	10,000
		372203	23.11.12	10,000
		374481	12.03.13	10,000
		378673	08.08.13	5,000
		380608	07.09.13	20,400
		380609	07.09.13	10,600
		380621	10.09.13	2,500
		380668	25.10.13	5,000

Appendix- IV (A) (contd...)

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

{Reference : Paragraph 2.3 (v)}

Sl. No.	Name of DDO	Cheque No.	Date	Amount (in ₹)
		380669	28.10.13	20,000
		380677	01.11.13	30,000
		723704	20.11.13	3,000
		723722	02.12.13	5,000
		723723	02.12.13	10,000
		723732	04.12.13	6,519
		723736	04.12.13	7,560
		723737	04.12.13	15,501
		723746	04.12.13	1,000
		723771	12.12.13	2,629
		372288	10.01.13	30,000
		375754	16.07.13	440
9.	PO, FISHERY	840016	03.04.08	12,720
		92844	04.02.09	2,500
		92978	09.10.13	1,600
10.	PO, FOREST	994895	08.04.09	21,380
		815880	08.12.09	33,489
11.	PO, ARDD	304258	02.12.13	32,130
12.	IS, Bishramganj	470361	21.06.13	20,000
		470373	02.07.13	5,000
		633434	07.08.13	5,000
13.	IS, Raiyabari	46823	05.12.12	26,160
		46896	15.05.13	230
14.	SA, Tulasikhor	252609	14.06.13	294
		252624	14.06.13	549
		142269	29-11-13	9,720
15.	SA, Kanchanpur	440820	28-11-13	56,000
		440824	16.12.13	8,03,000
		52519	05.10.12	566
		52524	05.10.12	707
		52525	05.10.12	884
		52530	05.10.12	884
		52549	05.10.12	1,132
		52569	05.10.12	1,414
		59298	05.01.13	1,297
		363606	05.01.13	1,297
		363632	05.01.13	2,590
		363665	22.02.13	1,100
		363706	20.03.13	2,475
		363707	20.03.13	1,768
		363708	20.03.13	1,768
		363709	20.03.13	1,414
		363711	20.03.13	1,061
		365349	18.09.13	288

Appendix- IV (A) (contd...)

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

{Reference : Paragraph 2.3 (v)}

Sl. No.	Name of DDO	Cheque No.	Date	Amount (in ₹)
		365391	29.10.13	256
		70203	29.10.13	4,090
16.	SECY DIST COUNCIL	371446	09.01.13	10,432
17.	EE, Khowai	393674	07-04-2012	3,680
18.	EE, South	841225	24/06/2010	1,216
		841229	24/06/2010	3,245
		841232	24/06/2010	1,000
		29030	09-01-2011	29,662
		33347	19/10/2012	25,692
		33398	12-01-2012	3,354
19.	EE, North	41651	07-02-2012	5,000
20.	EE, Dhalai	438312	06-11-2013	2,990
21.	IS, Watlaktuithu	790584	04-11-2011	89,260
22.	SA, Chawmanu	85215	08-11-2010	2,000
		875665	30/09/2011	15,000
		866939	25/01/2011	65,000
		866952	19/05/2011	1,250
		776082	07-06-2012	2,000
		980154	30/11/2012	375
		980179	28/12/2012	1,120
		980162	19/12/2012	45,000
		181407	10-08-2012	9,169
		45700	10-05-2012	2,000
23.	IS, Harepkuwar	6479	01-01-2013	2,000
		6509	02-02-2013	2,000
24.	IS, Chellagangmukh	491796	12-09-2013	8,700
25.	IS, Damcherra	731118	12-08-2006	2,760
		427594	12-05-2007	12,000
		129249	03-11-2011	14,000
		132982	07-05-2012	294
26.	IS, Khumulwang	4967	26/04/2012	5,000
		379375	09-04-2013	10,590
		722217	25/09/2013	2,600
		724135	19/12/2013	4,1608
27.	IS, Gandacherra	118057	10-12-2011	1,717
28.	SA, Mandwai	972075	24/07/2013	750
29.	SF, Kanchanpur	401906	12-08-2010	4,550
		400846	03-08-2011	1,295
		400849	03-08-2011	4,550
		67413	04-06-2011	1,295
		42534	01-09-2012	1,645
		42535	01-09-2012	3,000
		39988	05-04-2012	1,645
		400022	07-05-2012	1,000

Appendix- IV (A) (conclld...)

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

{Reference : Paragraph 2.3 (v)}

Sl. No.	Name of DDO	Cheque No.	Date	Amount (in ₹)
		54665	10-09-2012	1,750
		80579	30/03/2013	1,933
		80588	22/04/2013	2,312
		76354	17/07/2013	1,936
		76369	16/08/2013	1,811
		69095	29/11/2013	181
		71224	31/12/2013	272
30.	CDPO, Manu	239669	09-07-2012	2,450
		431654	23/09/2013	10,000
		431661	23/09/2013	10,000
		431669	23/09/2013	10,000
		431673	23/09/2013	10,000
		431676	23/09/2013	10,000
31.	CDPO, Damchara	403948	04-08-2013	2,938
		719307	08-12-2013	1,500
		719977	11-12-2013	5,876
32.	IS, Kanchanpur	598545	12-07-2007	49,401
		69840	23/10/2013	4,02,133
		69841	23/10/2013	1,30,050
		69842	23/10/2013	1,56,249
		69843	23/10/2013	1,42,800
		69844	23/10/2013	10,39,700
		69845	23/10/2013	16,600
		69846	23/10/2013	2,65,510
33.	IS, Rupaichari	306941	16/10/2007	242
34.	IS, Chailengta	5226	05-05-2011	10,170
		475206	07-05-2012	2,000
		756272	13/08/2012	11,303
Total				45,55,424

Appendix- IV (B)

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

{Reference: Paragraph 2.3 (v)}

Sl. No.	Name of DDO	Cheque No.	Date	Amount (in ₹)
1.	ZDO(South)	200068	27-06-06	25,000
		665495	09-07-10	17,13,474
		842979	14-11-11	3,231
		149504	05-08-13	200
2.	ZDO (West)	200390	03-12-08	500
		461018	18-11-09	22,185
		170333	19-09-08	5,750
		812426	09-09-08	1,040
		583588	17-07-09	7,500
		420847	24-03-11	12,241
Total				17,91,121

Appendix- V

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

{Reference: Paragraph 2.3 (vi), 2.13 and 2.14}

Sl. No.	Name of DDO	Attended Verification Programme	Whether Plan/Non Plan is indicated in accounts	Whether ledger maintained	Whether BRS prepared
1.	AD, ARDD, Dhalai	YES	YES	NO	YES
2.	AD, ARDD, Kanchanpur	YES	YES	NO	YES
3.	AD, ARDD, South	YES	YES	NO	YES
4.	AD, ARDD, West	YES	YES	NO	NO
5.	Addl PO, SW & SE, Manu	YES	NO	YES	YES
6.	CDPO, Chawmanu	YES	YES	NO	NO
7.	CDPO, Damcherra	YES	YES	YES	YES
8.	CDPO, Manu	YES	YES	NO	YES
9.	DFO, 82 Miles	YES	YES	YES	YES
10.	DFO, BC Manu	YES	YES	YES	YES
11.	DFO, Khumulwng	YES	YES	YES	YES
12.	Dy PO (Agri), Manu	YES	YES	NO	YES
13.	Dy. P O (Edn), Manughat	YES	YES	NO	NO
14.	EE, Dhalai	YES	YES	YES	YES
15.	EE, Khowai	YES	YES	NO	YES
16.	EE, North	YES	YES	YES	YES
17.	EE, South	YES	YES	YES	YES
18.	EE, West	YES	YES	NO	YES
19.	EO, Admin	YES	YES	NO	Partially prepared
20.	EO, Finance	YES	YES	NO	NO
21.	IS, 82 Miles	YES	NO	YES	YES
22.	IS, Bir Chandra Manu	YES	NO	NO	YES
23.	IS, Bishramganj	YES	YES	YES	YES
24.	IS, Chailengta	YES	YES	YES	YES
25.	IS, Chelagangmukh	YES	YES	YES	YES
26.	IS, Damcharra	YES	YES	YES	YES
27.	IS, Gandacharra	YES	NO	NO	YES
28.	IS, Harepkuwar	YES	YES	YES	YES
29.	IS, Jampuijala	YES	NO	NO	YES
30.	IS, Kanchanpur	YES	YES	YES	YES
31.	IS, Khumulwng	YES	NO	YES	YES
32.	IS, Ompinagar	YES	YES	YES	YES
33.	IS, Raiyabari	YES	YES	YES	YES
34.	IS, Rupaichari	YES	YES	YES	YES
35.	IS, Shikaribari	YES	YES	YES	YES
36.	IS, Tulashikok	YES	YES	NO	YES
37.	IS, Watloktwithu	YES	NO	YES	YES
38.	PO (SW&SE)	YES	YES	YES	YES
39.	P.O Cooperation	YES	YES	NO	NO
40.	PO, Agriculture	YES	NO	NO	YES
41.	PO, ARDD	YES	YES	NO	YES
42.	PO, Education	YES	YES	NO	NO
43.	PO, Fishery	YES	YES	NO	YES

Appendix- V (conclld...)

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

{Reference: Paragraph 2.3 (vi), 2.13 and 2.14}

Sl. No.	Name of DDO	Attended Verification Programme	Whether Plan/Non Plan is indicated in accounts	Whether ledger maintained	Whether BRS prepared
44.	PO, Forest	YES	YES	YES	YES
45.	PO, Health	YES	YES	NO	NO
46.	PO, ICAT	YES	NO	YES	YES
47.	PO, Industry	YES	YES	YES	NO
48.	PO, LRS	YES	YES	YES	YES
49.	PO, Sc & Tech	YES	YES	YES	YES
50.	PO, Sports	YES	YES	YES	NO
51.	PO, Tribal Welfare	YES	YES	YES	NO
52.	SA, Chawmanu	YES	NO	YES	NO
53.	SA, Kanchanpur	YES	YES	NO	YES
54.	SA, Mandai	YES	NO	NO	YES
55.	SA, Rupaichari	YES	YES	NO	NO
56.	SA, Tulashikor	YES	YES	NO	YES
57.	Sect. Dist. Council	YES	YES	NO	NO
58.	Spdt Fishery, Gandacherra	YES	YES	YES	NO
59.	Spdt Fishery, Jatanbari	YES	NO	NO	NO
60.	Spdt Horti, Kanchanpur	YES	NO	NO	NO
61.	Spdt Horti, Manu	YES	YES	NO	YES
62.	Supdt Fishery, Chailengta	YES	YES	NO	YES
63.	Supdt Fishery, Kanchanpur	YES	YES	NO	YES
64.	ZDO, BC Manu	YES	YES	YES	YES
65.	ZDO, Dhalai	YES	NO/A	YES	YES
66.	ZDO, West	YES	YES	YES	YES
67.	ZDO, North	YES	YES	YES	YES
68.	EO, RD	YES	YES	YES	YES
69.	CDPO, Dumburnagar	NO	-	-	-
70.	CDPO, Jampui Hill	NO	-	-	-
71.	CDPO, Kanchanpur	NO	-	-	-
72.	EO (Finance), GPF	YES	YES	YES	NO
73.	SA, Gandacherra	NO	-	-	-

Appendix-VI

Statement showing discrepancies in closing cash balances shown in the annual accounts
and the actual balances as per cash book of the DDOs

{Reference: Paragraph 2.3 (vi)}

(In ₹)

Sl. No.	Name of DDO	Closing Balance as per Cash Book	Closing Balance shown in the Accounts	Difference
1.	Executive Engineer, Dhalai	10,33,05,810	1,91,07,455	8,41,98,355
2.	Executive Engineer, North	6,51,42,334	3,33,53,383	3,17,88,951
3.	Zonal Development Officer, Dhalai	7,93,35,206	6,61,91,913	1,31,43,293
4.	Executive Officer (Admn)	1,61,82,981	82,10,048	79,72,933
5.	Zonal Development Officer, North	2,69,87,585	1,98,25,408	71,62,177
6.	Inspector of Schools, Chelagungmukh	1,76,67,064	1,05,81,752	70,85,312
7.	Inspector of Schools, Bir Chandra Manu	87,12,025	17,08,131	70,03,894
8.	Inspector of Schools, Ganchacherra	1,60,31,711	1,02,81,841	57,49,870
9.	Superintendent of Agriculture, Mandai	1,95,23,081	1,49,57,256	45,65,825
10.	Inspector of Schools, Jampuijala	1,20,78,832	77,51,074	43,27,758
11.	Superintendent of Agriculture, Kanchanpur	1,74,18,954	1,38,86,158	35,32,796
12.	Executive Engineer, South	4,73,78,872	4,40,37,785	33,41,087
13.	District Forest Officer, 82 Mile	50,65,877	18,64,221	32,01,656
14.	Child Development Project Officer, Manu	1,34,51,632	1,05,03,997	29,47,635
15.	Inspector of Schools, Khumulwng	73,47,167	51,58,812	21,88,355
16.	Principal Officer, Fishery	32,64,960	27,14,960	5,50,000
17.	Superintendent of Fishery, Gandacherra	69,74,974	64,41,950	5,33,024
18.	Assistant Director, Animal Resource & Development Department, Khumulwng	49,84,682	44,91,939	4,92,743
19.	Child Development Project Officer, Damcherra	29,83,042	25,34,864	4,48,178
20.	Assistant Director, Animal Resource & Development Department, Bir Chandra Manu	1,11,38,922	1,07,90,364	3,48,558
21.	Principal Officer, ICAT	38,16,028	35,14,478	3,01,550
22.	Principal Officer, Forest	10,87,266	9,94,931	92,335
23.	Superintendent of Fishery, LTV (Chailengta)	31,37,720	30,55,065	82,655
24.	Inspector of Schools, Kanchanpur	1,23,48,733	1,23,27,899	20,834
25.	Inspector of Schools, Raisyabari	96,25,293	96,15,193	10,100
26.	Inspector of Schools, Watlaktuithu (Barkathal)	19,77,684	19,79,033	-1,349
27.	Superintendent of Agriculture, Rupaichari	94,80,212	94,88,212	-8,000
28.	Superintendent of Agriculture, Tulasikhok	9,985,262	1,01,30,682	-1,45,420
29.	Assistant Director, Animal Resource & Development Department, Sikaribari	4,83,78,632	4,85,92,632	-2,14,000
30.	Inspector of Schools, Ampu	26,14,423	30,66,592	-4,52,169
31.	Child Development Project Officer, Chawmanu	77,09,259	85,25,121	-8,15,862
32.	Principal Officer, Social Welfare & Social Education	5,65,899	23,76,088	-18,10,189
33.	Zonal Development Officer, West	10,01,67,968	11,28,62,734	-1,26,94,766
34.	Zonal Development Officer, South		2,10,36,756	-2,10,36,756
35.	Superintendent of Agriculture, Gandacherra		2,14,39,538	-2,14,39,538
36.	Executive Officer (Finance) PL CELL	68,87,77,866	55,96,49,447	12,91,28,419
37.	Executive Officer (Finance) GPF	78,74,60,171	78,62,65,689	11,94,482
Total		2,17,21,08,127	1,90,93,13,401	26,27,94,726

Appendix-VII

Statement showing expenditure incurred on Capital items

(Reference: Paragraph 2.9)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (In ₹)
1.	Executive Officer (Admn) Khumulwng	Purchase of Multi projector	800 IT CELL	42,804
		Purchase of Sharp	800 IT CELL	50,681
		Construction of water tank	2070 Contingency	21,015
		Purchase of digital copier	2070 Contingency	94,915
		Purchase of digital copier	2070 Contingency	12,428
		Purchase of new car	2070 Contingency	4,84,605
		Purchase of computer accessories	800 IT Cell	1,22,658
		Construction of generator house	2070 Contingency	17,6,111
		Purchase of computer accessories	800 IT Cell	87,150
		Purchase of computer	800 IT cell	46,200
		Construction of generator house	2070 Contingency Non plan	3,57,500
		Purchase of computer	800 IT cell	46,200
		Purchase of maruti car	2070 Contingency Non Plan	5,55,997
		Procurement of vehicle	2070 Contingency Non Plan	3,44,003
		Procurement of maruti gypsy	2070 Contingency Non Plan	2,11,995
		Construction of generator house	2070 Contingency Non Plan	1,00,809
		Purchase of computer	800 IT cell	1,65,684
		Purchase of computer	800 IT cell	82,842
		Purchase of computer	800 IT cell	24,488
		Purchase of multimedia	800 IT cell	49,032
		Purchase of computer	800 IT cell	46,200
		Purchase of computer	800 IT cell	1,65,684
		Purchase of ambassador car	2070 Contingency Non plan	10,15,438
		Purchase of computer	800 IT cell	4,1421
		Purchase of computer	800 IT cell	4,1421
		Purchase of computer	800 IT cell	1,60,434
		Purchase of computer	800 IT cell	46,640
		Purchase of copier	800 IT cell	48,059
		Purchase of maruti van	2070 Contingency Non plan	9,69,873
2.	Zonal Development Officer, West Zone	Construction of krishi bhawan	2401	17,34,460
		Construction of market stall	2401	11,71,533
		Construction of market stall	2401	18,02,000
		Construction of SZDO building	2072	30,000
		Construction of MDTW	2072	11,49,600
		Construction of MDTW	2072	78,4926
		Construction of open stage	2072	6,47,900
		Construction of community hall	2072	9,15,000
		Construction of double storey building	2072	23,15,280
		Construction of school	2202	13,88,069
		Construction of ashram	2202	15,60,585
		Construction of teacher quarter	2202	20,94,480
		Construction of boundary wall	2202	41,18,000
		Construction of ashram hostel	2202	45,77,340
		Construction of ashram hostel	2202	45,77,340
		Construction of hostel	2202	6,41,000
		Construction of youth hostel	2204	6,79,200

Statement showing expenditure incurred on Capital items

(Reference: Paragraph 2.9)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (In ₹)
3.	Zonal Development Officer, North Zone	Construction of Ashram school	2202	1,58,58,319
4.	Zonal Development Office, South Zone	Construction of boys and girls school	2202-800	32,99,002
5.	Executive Engineer, TTAADC, Dhalai Division,	Rural water scheme (MDTW)	2215	52,92,623
6.	Executive Engineer, South Division	Construction of road and bridge	3054-800	1,24,23,869
		MDT (Irrigation)	3604-200	17,89,004
		Construction of pig house	2403-105	6,27,504
7.	Executive Engineer, Khowai Division	Construction and maintenance of building	2059	2,31,2207
		Construction and improvement of roads and bridges	3054	1,20,61,917
		MDTW (Irrigation), RD/PDF	2702	17,0317
		Construction of road from Rathtila bazaar to Belcherra via Birbutu Jhara para	3054	2,07,230
		Construction of road from Duski to Tingaria	3054	2,00,832
		Construction of road from Bishamani Akhra Bari ADC road to Lathabari	3054	13,85,551
		Improvement of road from Ranthila bazaar to Devendra Chowmuhani	3054	2,18,944
		Construction of road from Howaibari to Hamjakma kami point to Twichamka cherra	3054	7,61,455
		Construction of road from Howaibari Hamjakmakami to Tuichakmacherra Howaibari point to Twichakma cherra SB school	3054	3,80,830
		Construction of road from Howaibari (near CRPF Camp) to Hamjakma kami under Duski sub zone	3054	21,52,079
		Construction of road from Biswakami colony ADC PWD road to Lathabari via Jagurum cherra	3054	14,18,786
		Construction of road from Rathilla bazaar to Uttar Dhalajoy para angwanawadi center	3054	1,84,582
		Construction of road from Kakracherra to Nonacherra	3054	5,92,400
8.	Inspector of schools, Chellagangmukh	Construction of kitchen shed	2236-102	67,012

Appendix-VII (conclld...)

Statement showing expenditure incurred on Capital items

(Reference: Paragraph 2.9)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (In ₹)
9.	Inspector of schools, Ambassa	Construction of hostel boundary	--	13,53,000
10.	Inspector of schools, Gandacherra	Development of residential school	--	4,00,000
		Construction of kitchen shed	--	1,36,646
11.	Inspector of Schools, Khumulwng,	MDM cooking construction	2236-102	16,83,310
		Construction of boundary wall	2225	50,00,000
		Construction of kitchen shed	2225	75,33,000
		Development of ₹ School	--	42,65,000
		Development of Khumpui academy	2225-227	41,09,133
		Kok Borok language development	2225-227	5,15,,698
12.	Principal officer (Sports & YP)	Procurement of sports material	2204-104	5,50,000
13.	Principal officer (ICAT),	Purchase of furniture of girls hostel/T. Lodge	2205	14,72,560
Purchase of musical instrument		2220	64,300	
14.	Principal officer (Coop),	Purchase of furniture	2425	2,12,516
15.	Principal officer (Agriculture)	Market development	--	1,45,90,600
		Development of Khumulwng park		5,08,274
		Various agri development activities- state plan		9,26,789
16.	Principal officer (Forests),	Forestry development work	2406	3,10,441
17.	Principal officer (Science and Technology)	Cost of installation of SLS at Longtharai Eco Park	2810-800	2,08,000
18.	Dy. Principal officer (Agri), Manu	Purchase of Mashli Mkt weight machine	2401-113	1,69,870
19.	DFO, 82 Mile Forest Division	Creation and maintenance of Longtharai Eco Park	2406	3,35,592
		Development of DFO Office complex	2406	3,00,000
		Construction of tree house at Longthorai Eco Park	--	3,12,541
Total				14,21,60,733

Appendix-VIII

Statement showing Mini Deep Tube Wells not energised

(Reference: Paragraph 3.2.2)

Sl. No.	Location of the MDTW	Name of Implementing office	Name of the I.O	Date of completion of work	Expenditure incurred (₹ in Lakh)
1.	Near Staff quarter complex of Yakhili Academy, Khumulwng	Executive Engineer (West)	Firoj Debbarma, AE	20-05-13	4.17
2.	At Ramnagar high school of Ramnagar under Bishramganj sub zone		Firoj Debbarma, AE	25-01-14	3.79
3.	At Rangmala SB School of Rangmala V/C under Bishramganj sub zone.		Firoj Debbarma, AE	16-01-14	3.79
4.	EM's (4 nos.) qtr within HQ complex, Khumulwng,.		Firoj Debbarma, AE	16-01-14	2.18
5.	Ratai Chara under Garjee Sub-Zone	Executive Engineer (South)	Subash Noatia, JE	30.05.09	2.36
6.	Chandra Sing Para under Karbook Sub- Zone		Shakti Chakma, WA	09.08.11	1.73
7.	Dewan Para under Karbook Sub-Zone		Anaram Uchai, WA	06.08.11	1.73
8.	Maithaka Para under Dalak Sub-Zone		Biswajit Debbarma, JE	19.03.11	1.73
9.	Noabari V/C under Killa Sub-Zone		Basu Charan Tripura, W/A	08.08.11	1.73
10.	Karaiaimura under Garjee Sub-Zone		Biswa Debbarma, W/A	30.08.11	1.73
11.	Patichari V/C under BC Manu Sub-Zone		Chandidata Jamatia, W/A	22.09.11	1.73
12.	Kalmoha Para under Karbook Sub-Zone		Gopal Chakma, W/A	30.09.11	1.73
13.	Kashima Para under Dalak Sub-Zone		Gopal Chakma, W/A	15.08.11	1.73
14.	Halua Para Basumani VC under Ampu Sub-Zone		Barun Kalai, W/A	09.10.11	1.73
15.	Ramabu Para Twida VC under Ampu Sub-Zone		Barun Kalai, W/A	17.08.11	1.73
16.	Near the house of Rainoti Reang of Nabin Bari, Púrba Daluma VC under Dalak Sub- Zone		Anaram Uchai, WA	29.07.11	3.79
17.	Near the house of Prabin Tripura at Madhuban VC under Nowgang Sub-Zone	ZDO (North)	Dhansingh Tripura, VS	20.11.13	3.69
18.	Near the house of Bichitra Debbarma at Demdom VC under Rajkandi Sub-Zone		Bijan Debbarma, VS	29.04.13	1.62

Appendix-VIII (concl..)

Statement showing Mini Deep Tube Wells not energised

(Reference: Paragraph 3.2.2)

Sl. No.	Location of the MDTW	Name of Implementing office	Name of the I.O	Date of completion of work	Expenditure incurred (₹ in Lakh)
19.	Near the house of Banijoy Halam at Juri RF VC under Damcherra Sub-Zone		Arijit Choudhury, T/A	11.02.14	3.69
20.	Near the AWC Savanandapar of Singirbil VC under Rajkandi Sub-Zone		Biswajit Debbarma, VS	03.05.13	3.69
21.	Near the house of Jitendra Debbarma at Balidhum VC under Noagang Sub-Zone		Sudhanghu Ranjan Dhar, Forester	15.10.11	3.06
22.	Near the house of Subodh Vill at Indurail VC under Noagang Sub-Zone		Sambhulal Halam, VS	04.01.14	3.83
23.	Near the house of Rajkumar Chakma at Pecharthol under Machmara Sub-Zone		Srikanta Sarkar, AE	21.11.12	2.53
24.	Near the house of Jogesh Debbarma at Panchamnagar VC under Rajkandi Sub-Zone		Ajit Kr Sinha, JE	30.06.13	3.34
25.	Near the house of Nantu Debbarma at Jamtailbari VC under Rajkandi Sub-Zone		Prabin Debbarma, VS	04.03.14	3.83
26.	Over the land of Khirod Munda at Indurail VC under Noagang Sub-Zone		Sambhulal Halam, VS	15.01.14	1.62
27.	Near Tribal Rest House at Damcherra VC under Damcherra Sub-Zone		Hemanta Debbarma, Fishery Inspector	17.06.13	3.83
28.	Near the house of Birendra Debbarma at Golakpur VC under Rajkandi Sub-Zone		Biswajit Debbarma, VS	10.05.13	3.69
29.	At Pundiram Para (Khedacherra) under Damcherra Sub-Zone		Ajit Kr Sinha, JE	30.11.12	1.62
Total					77.42

Appendix - IX

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of ZDO (West)

{Reference: Paragraph 3.6 (A)}

Sl. No.	Name of IO Shri	Cheque No.	Date of advance paid	Amount (In ₹)	Purpose	I.O. Advance register page reference
1.	Subodh Debbarma	103133	12/2/2016	16,67,749	Internal electrification	132
2.	Subodh Debbarma	100715	16/02/2016	74,950	Internal electrification	132
Total				17,42,699		

Appendix - X

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of ZDO (Dhalai)

{Reference: Paragraph 3.6 (A)}

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Sanjay Debbarma	15/02/2010 to 31/03/2016	2,62,43,383
2.	Chiranjib Debbarma	02/04/2014	3,53,000
3.	Sudip Sangma	01/01/2013 to 26/04/2013	4,50,000
4.	Nishi Kanta Debbarma	28/10/2014 to 31/03/2016	56,99,862
5.	Remra Mog	31/10/2014 to 04/03/2015	74,990
6.	Rabanjyoti Tripura	07/12/2015 to 23/03/2016	1,07,500
7.	Tanuram Reang	31/03/2015 to 31/03/2016	1,81,076
8.	Mangal Mohan Tripura	03/09/20014 to 31/03/2015	2,04,212
9.	Sarbananda Nath	21/03/2012 to 07/12/2015	2,45,020
10.	Balendra Debbarma	31/3/2015	1,02,106
11.	Shyama Charan Debbarma	29/12/2015 to 18/2/2016	61,000
12.	Manbihari Tripura	09/09/2015 to 23/03/2016	1,70,000
13.	Sanjib Kr. Das	13/08/2015 to 29/03/2016	1,30,400
14.	Khatendra Reang	31/12/2015 to 30/03/2016	16,60,268
15.	Uttam Debbarma	31/03/2015 to 31/03/2016	1,35,699
16.	Mungkarui Debbarma	03/10/2015 to 31/03/2016	8,33,619
17.	Santosh Das	4/11/2015	10,000
18.	Lalchungnungma Rokhum	14/6/2016	20,000
19.	Ratanmani Chakma	31/3/2016	1,02,106
20.	Sunil Debbarma	4/3/2016	1,500
21.	Sristi Pada Jamatia	26/3/2016	15,097
Total		15-02-10 to 31-03-16	3,68,00,838

Appendix - XI

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of ZDO (North)

{Reference: Paragraph 3.6 (A)}

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Arijit Choudhury	30/11/2015 to 27/03/2016	8,39,993
2.	Tanmay Saha	11/09/2015 to 27/03/2016	20,80,099
3.	Pradyut Chakma	30/03/2015	2,28,006
4.	Satyendra Reang	20/03/2015 to 23/12/2015	1,88,400
5.	Nilmoni Nama	20/03/2015	1,18,246
6.	Dhananjoy Tripura	11/09/2015	6,04,094
7.	Gopal Debbarma	30/03/2015	1,14,003
8.	Rupak Paul	07/12/2015 to 22/03/2016	8,23,992
9.	EE, North, Machmara	30/11/2015	8,39,114
10.	DGM, TSECL, Kanchanpur	25/05/2015	19,76,000
Total		01-08-13 to 27-03-16	78,11,947

Appendix - XII

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of ZDO (South)

{Reference: Paragraph 3.6 (A)}

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Tarendra Reang	23/07/2013 to 25/01/2014	6,39,551
2.	Tejash Debbarma	23/07/2013 to 18/03/2015	8,93,477
3.	Milan Debbarma	23/07/2013	3,75,625
4.	Haradhan Das	23/07/2013 to 18/03/2015	19,26,222
5.	Nitai Majumdar	25/01/2014 to 02/02/2016	10,86,199
6.	Karma Sadhan Jamatia	25/01/2014 to 18/03/2015	7,71,778
7.	Dhanya Manik Jamatia	25/01/2014 to 18/03/2015	5,17,852
8.	Khagendra Tripura	25/01/2014 to 18/03/2015	8,29,332
9.	Sudhong Mog Choudhury	25/01/2014 to 18/03/2015	8,73,083
10.	Uma Sankar Das	25/01/2014	2,63,926
11.	Ambu Chakma	25/01/2014 to 18/03/2015	5,17,852
12.	Kajal Behari Jamatia	25/01/2014 to 18/03/2015	2,03,479
13.	Manyajoy Tripura	25/01/2014 to 18/03/2015	8,19,327
14.	Dulal Kanti Debnath	25/01/2014	1,021,74
15.	Kartik Sadhan Jamatia	25/01/2014	1,02,174
16.	Kripa Rn. Chakma	20/12/2013 to 18/03/2015	5,65,951
17.	Chen Ch. Tripura	26/12/2014	2,10,175
18.	Falgun Murasingh	26/12/2014	2,12,578
19.	Anglajoy Mog	26/12/2014 to 18/03/2015	4,57,030
20.	Bajindra Debbarma	26/12/2014 to 18/03/2015	3,55,262
21.	Ramal Chakma	18/03/2015	2,53,926
22.	Tarun Kr. Jamatia	18/03/2015	2,53,926
23.	Malindra Jamatia	18/03/2015	2,53,926
24.	Santi Mohan Tripura	18/03/2015	2,53,926
25.	Dinendra Reang	18/03/2015	2,53,926
26.	Bajindra Reang	18/03/2015	1,01,305
27.	Dhananjay Reang	18/03/2015	1,01,305
28.	Hari Kr. Tripura	18/03/2015	1,01,305
29.	William Debbarma	22/06/2013	72,346
30.	Ratanmoni Jamatia	22/06/2013 to 21/01/2015	21,53,037
31.	Sathoi Mog	27/11/2013	31,1622
32.	Rajib Biswas	24/08/2013	3,94,380
Total		22-06-13 to 15-01-16	1,62,27,977

Appendix - XIII

Statement showing outstanding temporary advance lying with the Implementing Officers under Sub Zonal Development Officer
{Reference: Paragraph 3.6 (A)}

Name of SZDO	Amount lying outstanding as on July 2017 (In ₹)	Period of advance	No. of IOs	No. of works for which advance was given
Khumulwng	62,09,191	21-06-12 to 29-12-15	10	27
Mohanbhog	2,67,257	20-03-15 to 19-03-16	02	06
Takarjala	4,72,630	24-10-13 to 31-03-16	08	16
Mandwai	8,141,989	21-05-10 to 28-10-15	15	169
Bishramganj	1,09,000	27-08-15 to 29-03-16	03	08
Abhicharan	31,13,274	NA	09	NA
Hezamara	9,79,120	11-07-14 to 30-03-16	03	09
Gandacherra	13,55,502	16 months to 52 months		
Chawmanu	5,95,880	16 months to 20 months		
Manughat	11,15,193	16 months to 25 months		
Ganganagar	16,87,625	16 months to 50 months		
Maharani	21,51,872	18 months to 86 months		
Ambassa	14,61,496	16 months to 58 months		
Ampi	34,77,960	Upto 31-03-16	13	NA
Manu Bankul	3,97,210	Upto 31-03-16	NA	NA
Birchandra Manu	13,76,438	25-03-15 to 31-03-16	23	22
Killa	3,67,047	Upto 31-03-16	11	10
Dalak	4,39,930	09-01-15 to 18-03-16	06	12
Kaladhepa	1,94,297	15-01-15 to 31-03-15	06	10
Garjee	3,800	25-11-11 to 30-03-16	NA	NA
Karbook	25,03,700	Upto 31-03-16	NA	NA
Kalshimukh	5,42,282	Upto 31-03-16	NA	NA
Machmara	15,07,178	Upto 31-03-16	05	NA
Dasda	7,26,951	16-05-15 to 22-03-16	07	21
Vangmung	52,350	20-02-15 to 31-03-16	03	05
Rajkandi	3,03,319	27-08-15 to 31-03-16	09	NA
Noagang	90,000	22-03-13 to 31-03-16	05	11
Damcherra	4,34,800	Upto 31-03-16	04	NA
Total	4,00,77,291			

Appendix - XIV

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Executive Engineer (West)

{Reference: Paragraph 3.6 (B)}

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Amit Das	02/02/2016 to 10/02/2016	5,79,576
2.	Bipendra Debbarma	26/06/2013 to 17/07/2015	1,31,30,624
3.	Dhaniram Debbarma	07.02.2015	77,700
4.	Dwijen Sarkar	09.01.2015	2,89,788
5.	Firoj Kanti Debbarma	26/03/2013 to 28/07/2015	1,62,18,795
6.	Naresh Debbarma	21/09/2015 to 04/03/2016	8,74,175
7.	Pankaj Debbarma	27/06/2013 to 21/07/2015	3,54,326
8.	Prasenjit Bhowmik	03/11/2015 to 19/01/2016	42,93,006
9.	Rabindra Debbarma	27.04.2013	2,88,072
10.	Sanjib Debbarma	28/08/2015 to 16/03/2016	18,61,524
11.	Subodh Debbarma	15/09/2015 to 27/01/2016	11,19,903
Total		26-03-13 to 16-03-16	3,90,87,489

Appendix - XV

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Executive Engineer (Dhalai)

{Reference: Paragraph 3.6 (B)}

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Sudip Sangma	14/03/2014 to 16/03/2016	3,06,00,000
2.	Chiranjib Debbarma	14/05/2013 to 19/09/2014	67,08,960
3.	Swapan Debbarma	31/03/2015 to 07/09/2015	8,84,612
4.	Jirkumar Hrangkhal	09/10/2014 to 27/08/2015	8,43,868
5.	Sukendu Chakma	22/09/2015 to 01/03/2016	1,66,631
6.	Biramohan Tripura	31/04/2015 to 01/03/2016	6,49,227
7.	Rabindra Debbarma	09/10/2014 to 07/09/2015	9,96,510
8.	Pankaj Debbarma	28/12/2015 to 31/03/2016	33,47,584
Total			4,41,97,392

Appendix - XVI

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Executive Engineer (North)

{ Reference: Paragraph 3.6 (B) }

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Ashok Kr. Debbarma	21/02/2012 to 01/09/2012	2,55,58,125
2.	Sushanta Mazumdar	30/11/2015 to 16/03/2016	34,66,788
3.	Bhubaneswar Chakma	18/06/2012 to 21/12/2015	56,80,550
4.	Ajit Kr Sinha	02/04/2015 to 09/03/2016	60,70,803
5.	Subodh Debbarma	05/09/2014 to 26/08/2015	23,26,386
6.	Purnendu Debbarma	09/03/2016 to 10/03/2016	2,16,743
7.	Pankaj Debbarma	02/03/2016 to 22/03/2016	4,75,343
8.	Pijush kanti Das		1,00,000
Total		21-02-12 to 22-03-16	4,38,94,738

Appendix - XVII

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Executive Engineer (South)

{ Reference: Paragraph 3.6 (B) }

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017 (In ₹)
1.	Udai Sankar Jamatia	24/05/2012 to 17/12/2015	1,48,36,864
2.	Biswa Debbarma	20/05/2011 to 22/05/2015	10,14,214
3.	Subhash Noatia	19/11/2010 to 02/01/2016	12,22,131
4.	Basu Charan Jamatia	05/01/2011 to 22/05/2015	15,28,958
5.	Manmohan Debbarma	11/09/2012 to 31/03/2014	5,43,670
6.	Biswajit Debbarma	20/11/2013 to 05/11/2015	28,75,504
7.	Pankaj Debbarma	11/11/2014 to 08/01/2015	22,83,873
8.	Barun Kalai	18/06/2014 to 30/10/2015	19,23,666
9.	Annaram Uchai	02/07/2013 to 09/11/2015	4,44,326
10.	Subodh Debbarma	06/10/2015	1,05,100
11.	Sonabhagya Noatia	05/01/2011 to 23/03/2014	7,46,463
12.	Sunil Debbarma	05/05/2012 to 17/09/2015	64,47,153
13.	Pancha Kr. Tripura	05/11/2010 to 05/04/2012	1,60,894
14.	Chandidata Jamatia	12/04/2011 to 20/01/2016	27,54,963
Total		05-11-10 to 20-01-16	3,68,87,779

Appendix - XVIII

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Executive Engineer (Khowai)

{Reference: Paragraph 3.6 (B)}

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on December 2016 (In ₹)	Adjustment submitted as on July 2017 (In ₹)	Outstanding as on July 2017 (In ₹)
1.	Gourbindu Deb	12/11/2013 to 31/08/2015	1,86,40,813	1,15,00,000	71,40,813
2.	Subodh Debbarma	30/10/2015 to 30/01/2016	21,21,531	21,21,531	Nil
3.	Koushik Debbarma	08/02/2016	1,10,248	1,10,248	Nil
Total		12-11-13 to 08-02-16	2,08,72,592	1,37,31,799	71,40,813

Appendix - XIX

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Assistant Director(West), Animal Resource Development Department, Khumulwng

{Reference: Paragraph 3.6(C)}

(Amount in ₹)

Sl. No.	Name of IO Shri	Period during which advance was given	Outstanding as on July 2017
1.	Rabin Jamatia	26/06/2013 to 25/06/2014	53,17,910
2.	Mrinal Debbarma	26/06/2013 to 16/12/2013	5,99,535
3.	Bachaibari Sub Zone	03/08/2013	3,02,500
4.	Baijalbari Sub Zone	03/8/2013	3,02,500
5.	VO, Jampuijala	30/01/2014 to 17/11/2015	21,66,020
6.	VO, Tulasriktor	30/01/2014 to 22/11/2014	20,46,340
7.	VD, Hezamara	30/12/2013 to 30/11/2015	24,44,595
8.	VO, Padmabil	13/01/2014 to 19/09/2014	22,57,940
9.	VD, Gabordi	01/09/2014	7,29,925
10.	VO, Khumulwng	19/09/2014	7,29,925
11.	VO, Mungiakami	19/09/2014	5,83,940
Total		26/06/13 to 30/11/15	1,74,81,130

Appendix - XX

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Assistant Director(Dhalai), Animal Resource Development Department, Sikaribari

{Reference: Paragraph 3.6 (C)}

Sl. No.	Name of IO Shri	Period during which advance was given	(Amount in ₹) Outstanding as on July 2017
1.	Ajit Kr. Reang	2/12/2015 to 4/3/2016	10,000
2.	Biplab Debbarma	12/6/2014 to 21/11/2015	3,000
3.	Biswajit Sarkar	27/08/2015 to 4/3/2016	5,20,000
4.	Chetu Urang	18-09-2013	4000
5.	Kingshuk Debbarma	18/03/2015 to 17/11/2015	30,000
6.	Krishnakanta Das	30-10-2013	20000
7.	Laxmi Kanta Chakma	21-03-2013	5000
8.	Manaram Reang	21-03-2015	5000
9.	Maren Debbarma	10/3/2014 to 2/12/2015	16,000
10.	Md. Asmat Ali	19-02-2015	5000
11.	Milton Debbarma	21-11-2015	10000
12.	Pradip Mohan Tripura	31/08/2013 to 20/01/2016	14,58,955
13.	Sachindra Namasudra	22/11/2013 to 16/11/2015	6,66,375
14.	Sanjoy Datta	02-12-2015	10,000
15.	Sanjoy Noatia	21-11-2015	10,000
16.	Suchitra Debbarma	04-03-2016	2,000
17.	VD Chawmanu	05/01/2012 to 23/07/2015	33,86,795
18.	VH Chailengta	21/10/2011 to 19/02/2016	87,53,095
19.	VH Gandacherra	19/07/2012 to 19/02/2016	68,81,455
Total		05-01-12 to 19-02-16	2,17,96,675

Appendix - XXI

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Assistant Director(South), Animal Resource Development Department, Bir Chandra Manu

{Reference: Paragraph 3.6 (C)}

(Amount in ₹)

Sl. No.	Name of IO	Period during which advance was given	Outstanding as on July 2017
1.	Suresh Ch. Jamatia	01/10/2015 to 16/03/2016	2,82,721
2.	Jewel Debbarma	29/11/2014 to 16/03/2016	5,76,350
3.	Birendra Tripura	02/12/2015	60,000
4.	Bhupal Majumdar	21/09/2015	2,03,200
5.	Kajari Mog	20/09/2015	2,54,200
6.	Gandhi Kr. Jamatia	28/02/2015	12,968
7.	Sangata Roy	19/01/2016	9,040
8.	VD, Rupaichhari	28/08/2015 to 16/02/2016	28,076
9.	Dipak Marak	31/03/2016	5,609
10.	Haradhan Pal	31/03/2016	5,609
11.	VD, Ampa	17/08/2015 to 14/10/2015	1,51,947
12.	VD, Killa	28/08/2015	24,241
13.	VD, Karbook	28/08/2015	48,482
14.	Suran Manik Kalai	10/12/2015	1,75,000
15.	Mohan Lal Sarkar	16/03/2016	1,50,000
16.	Rupa Mohan Jamatia	19/12/2015	79,200
17.	Bikas Ch. Das	09/11/2015	79,200
18.	Amrit Bahadur Jamatia	09/11/2015	1,75,000
Total		29-11-14 to 16-03-16	23,20,843

Appendix - XXII

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Assistant Director(North), Animal Resource Development Department, Kanchanpur

{Reference: Paragraph 3.6 (C)}

(Amount in ₹)

Sl. No.	Name of IO	Period during which advance was given	Outstanding as on July 2017
1.	VO, VD, Dasda	19.06.14 to 16.05.16	63,59,784
2.	VO, VD, Pecharthai	08.08.14 to 10.05.16	30,68,586
3.	VO, VH, Kanchanpur	19.09.11 to 26.08.16	46,84,592
Total		19-09-11 to 26-08-2016	1,41,12,962

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