

**Report of the  
Comptroller and Auditor General of India  
for the year 2014-15**



**लोकहितार्थ सत्यनिष्ठा**  
**Dedicated to Truth in Public Interest**

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





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Comptroller and Auditor General of India  
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## **Preface**

1. 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 2014-15.

2. This Report contains four 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 depicts ADC Fund position. Chapter-III deals with the Comments on Accounts and Chapter IV deals with compliance issues during test-audit of the transactions of the Council for the year 2014-15.





# Overview



## OVERVIEW

This Report contains four 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 gives an overview on the financial position of the Council during the year. Chapter–III deals with audit comments on Annual Accounts of the Council for the year 2014-15 and contains three sections *viz.* District Fund, Deposit Fund and Cash Management. Chapter–IV of the Report deals with the audit findings pertaining to compliance audit of the Council and contains six paragraphs. A synopsis of the important findings contained in the Report is presented below:

### 2. Autonomous District Council Fund

The Tripura Tribal Areas Autonomous District Council (TTAADC) could utilise only 61 *per cent* of total available funds of ₹ 688.31 crore during 2014-15 and funds of ₹ 268.26 crore were lying unutilised as closing balance at the end of 2014-15.

*(Paragraph 2.2.1)*

### 3. Comments on Accounts

Receipts and expenditure of the Council were understated by ₹ 2.87 crore and ₹ 2.49 crore respectively during 2014-15 due to non-accounting of receipts and expenditure by five DDOs/SZDOs, from budget received directly from Government of Tripura.

*(Paragraph 3.2.1.1)*

Capital outlay was understated by ₹ 13.17 crore and Revenue expenditure was overstated to that extent.

*(Paragraph 3.2.2)*

The difference of ₹ 24.55 crore in cumulative closing cash/ bank balances against GPF receipts, as on 31 March 2015, needs to be reconciled.

*(Paragraph 3.3.1)*

There were discrepancies in Council's Accounts with respect to Receipts and Remittances of Sales tax, Corporation Tax, Income Tax and Security Deposits maintained by DDOs concerned.

*(Paragraph 3.3.2.-3.3.5)*

The closing cash balance of the Council was understated to the extent of ₹ 17.19 crore lying unspent with the Sub-ZDOs.

*(Paragraph 3.4.1.2)*

During 2014-15, Tripura Gramin Bank (TGB) and Tripura State Co-Operative Bank (TSCB) short credited interest of ₹ 0.57 crore in 28 savings accounts maintained by the 21 Drawing and Disbursing Officers.

*(Paragraph 3.4.1.5)*

#### **4. Compliance Audit**

There was suspected misappropriation in office of Asst. Director, Animal Resources Department, Sikarbari, Dhalai of ₹ 0.86 lakh collected as registration fee as the receipts were neither entered in the Cash book nor deposited in the bank account, by the Cashier.

*(Paragraphs 4.1)*

There was doubtful procurement of medicine worth ₹ 0.88 lakh by Principal Officer (Health), TTAADC which was not found recorded in the stock and Issue register.

*(Paragraphs 4.2)*

There was loss of revenue of ₹ 13.67 lakh due to substandard procurement of the rubber budded stems done by ZDO, Dhalai, in 2013-14 and 2014-15.

*(Paragraphs 4.3.1)*

Twenty-two market stalls constructed at a cost of ₹ 67.81 lakh in three markets at ZDOs, West and Khowai remained idle as the Village Committees did not select beneficiaries for allotment.

Besides, 49 market stalls in eight markets under Abhicharan, Hezamara, Baijalbari and Mandwai sub-zones also remained un-allotted due to non-selection of beneficiaries.

*(Paragraphs 4.3.2)*

There was unfruitful expenditure of ₹ 10.73 lakh on construction of brick Soling Work which was taken up by Sub-ZDO, Mandwai in December 2013 remaining incomplete, till August 2017.

*(Paragraphs 4.4)*

Rural Collection Centre for fruits and vegetables constructed at a cost of ₹ 16.68 lakh at Bachaibari ADC village was lying idle as the Council could not take decision about collection of rent/revenue from the users.

*(Paragraphs 4.5)*

Temporary advances amounting to ₹ 5.07 crore given to different Implementing Officers during the period from April 2008 to March 2015 for execution of different works were pending for recovery/adjustment as of March 2018.

*(Paragraph 4.6)*

# **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 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<sup>1</sup>” 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.

Tripura Tribal Areas Autonomous District Council (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. Its headquarters is situated at Khumulwng in West Tripura District.

A 30 member Council governs TTAADC of which, 28 members are elected through adult suffrage while the Governor appoints the remaining two members. Out of 28 elected seats, 25 seats are reserved for Scheduled Tribes.

Under Paragraph 6 (1) of the Sixth Schedule, the Council has powers to establish, construct or manage primary schools, dispensaries, markets, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts.

The Council is empowered 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.

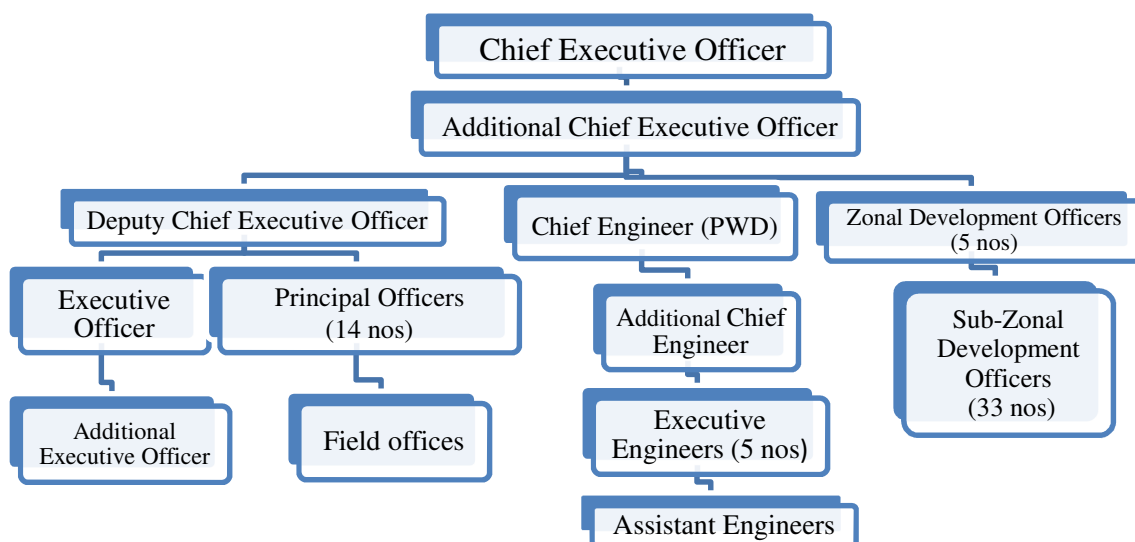
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<sup>1</sup> “Jhum” cultivation is a local name for slash and burn agriculture practiced by the tribal groups in the North-Eastern States of India. Crops are grown in this cultivation by clearing the trees and other vegetation and then burning the fields. Land burning allows the addition of potash to the soil, which in effect increases soil fertility and nutrient content.

## 1.2 Administrative set-up of the Council

Administration of TTAADC and its subordinate offices are managed from its headquarters at Khumulwng, West Tripura District. A flow chart of administrative set-up is given in **Chart 1.1**.

**Chart 1.1: Administrative set up of the Council**



During 2014-15, TTAADC had 80 Drawing and Disbursing Officers (DDOs) under their control.

## 1.3 Maintenance of Accounts and Audit arrangements

In pursuance of Paragraph 7 (3) of the Sixth Schedule to the Constitution, the form of Accounts of the Council was prescribed by the Comptroller and Auditor General of India. The Annual Accounts are prepared in seven statements as mentioned hereafter in Chapter II.

In terms of Paragraph 7 (4) of the Sixth Schedule of the Constitution, the Comptroller and Auditor General of India shall cause the accounts of the District Council to be audited in such manner as he may think fit, and the reports of the Comptroller and Auditor General relating to such accounts shall be submitted to the Governor who shall cause them to be laid before the Council.

As per Rule 78 of TTAADC Fund Rules, 2005, the Annual Accounts so compiled in prescribed form and duly authenticated by the Chief Executive Officer (CEO) and Executive Officer (EO) (Finance) of the Council shall be submitted to the Accountant General (Audit) by the 30<sup>th</sup> June of the following year for conduct of Audit.

The Annual Accounts for the year 2014-15 were submitted to Audit in the prescribed format on 20 January 2017 with a delay of more than one year.

The Council should submit the Annual Accounts to the Accountant General (Audit) within the due date.



#### **1.4 Internal Controls**

The Executive Management of the Council is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits. However, Audit noticed the following deficiencies, as discussed in the succeeding Chapters.

Inconsistencies and deficiencies of accounting procedure in preparation of Annual Accounts by the Council were noticed. As such monthly accounts of individual units were not prepared, cheques transferred to implementing Officers (IOs) by the Drawing and Disbursing Officers (DDOs) were treated as expenditure instead of exhibiting them as advance subject to receipt of adjustments from the IOs, Council did not prescribe standard format for DDOs to submit Receipt and Payment accounts, the difference between the Cash Book, Passbook and the Annual Accounts remained un-reconciled for the year 2014-15. Executive Office (EO) (Finance) and 13 others did not prepare Bank Reconciliation Statement (BRS) during 2014-15.

Further, according to the Rule 24 of the TTAADC Fund Rules, 2005, cash should be verified at the end of each month by the Chief Executive Officer (CEO) or by any officer authorised by him on his behalf and a certificate showing the result of verification should be recorded in the Cash Book. However, during 2014-15, Additional Chief Executive Officer (ACEO), Deputy CEO & EO (Finance) verified Cash Book of only seven out of 80 DDOs only once.

Further, Council did not conduct physical verification of assets held by it till March 2018.

Irregular monitoring by the Executive Management of the Council resulted in instances of non-credit of interest, non-preparation of BRS, non-encashment of cheques received from other sources, non-deposit of revenue and outstanding temporary advances over the years. Such glaring failure in internal controls under Financial Management is fraught with risks of fraud, misappropriation and financial irregularities, remaining undetected.

Council had not taken corrective action despite being pointed out in the previous Audit Reports.

Council in its reply (May 2019) stated that corrective measures would be taken to avoid such lapses in future.

Above instances indicated lack of adequate administrative and financial controls in the Council. As such, due to lack of internal control, attempt on the part of Audit to examine the Annual Accounts of the Council was constrained to that extent.



**CHAPTER-II**  
**Autonomous District**  
**Council Funds**



## Chapter-II: Autonomous District Council Funds

### 2.1 Introduction to District Fund

Sixth Schedule provides for a District Fund for each autonomous region and a Regional Fund to which shall be credited all moneys received by the District Council for that district and the Regional Council for that region in the course of the administration of such district or region respectively in accordance with the provisions of the Constitution. The District Fund of the Autonomous District Council (ADC) constituted under the provisions of Sub- Paragraph (I) of Paragraph 7 of the Sixth Schedule to the Constitution of India to which shall be credited all moneys received by the District Council in the course of the administration of the ADC in accordance with the provisions of the Constitution.

The ADC fund comprises receipts from its own resources, shared revenue and Grants/ Loans & Advances from the State/ Central governments. As per Rule 6 of the TTAADC Fund Rules 2005, the accounts of the Council have two components *viz.* District Fund and Deposit Fund as defined below:

#### A. District Fund

District Fund further had two divisions namely: (i) Revenue Section for Revenue Receipts and Expenditures and (ii) Capital Section for Capital Receipts and Expenditures, Public Debt, Loans and Advances. The first division shall deal with the proceeds of taxation and other receipts classed as revenue and expenditure met there from. It shall also include the grants and contributions received from the Government and also grants and contributions by the Council. The second division shall deal with expenditure of Capital nature met from borrowed funds. It also comprised of loans received and their repayments by the Council and loans and advances and their recoveries by the Council.

#### B. Deposit Fund

Deposit Fund covers transactions relating to Deposits, General Provident Fund(GPF), other funds and advances such as Cess, Income Tax, GPF, Sales Tax and Security Deposits, *etc.* where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

### 2.2 Sources and Application of Funds

#### 2.2.1 Description of Sources of Revenue

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

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

- (b) Share of taxes placed by the State Government on agricultural income (50 *per cent*), land revenue (40 *per cent*), taxes on vehicle (25 *per cent*), forestry and wild life (75 *per cent*), industries (30 *per cent*) and taxes on profession (25 *per cent*).
- (c) Resources made available by the State Government through State Plan.
- (d) Funds under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and other schemes transferred by the State Government.

**Table 2.1** compares the sources and application of funds of the Council during 2014-15 with 2013-14.

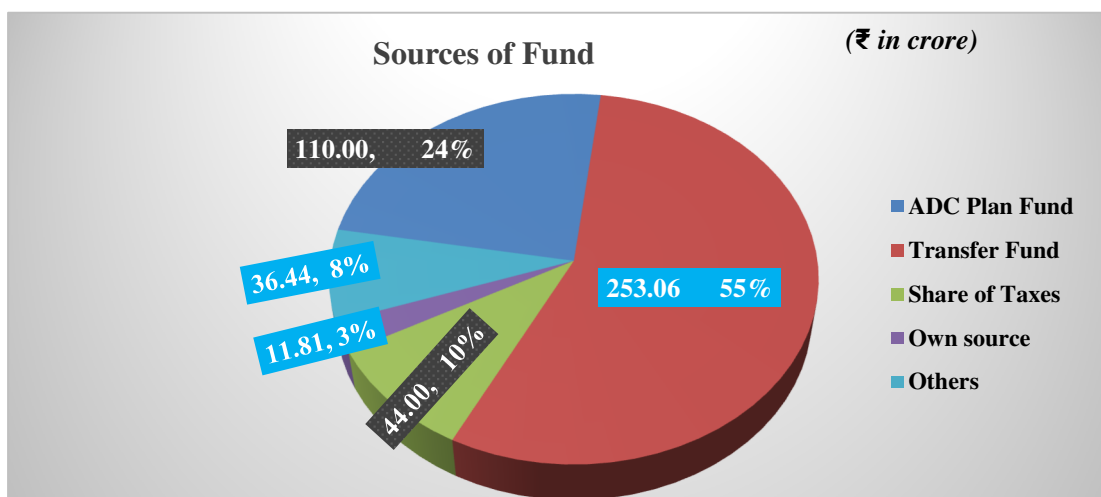
**Table 2.1: Details of Sources and Applications of funds during 2014-15 compared to 2013-14**

		(₹ in crore)		
	Particulars	2013-14	2014-15	Increase/Decrease (per cent)
<b>Sources</b>	Own Revenue Receipts	15.46	11.81	-23.62
	Share of Taxes	40.00	44.00	10.00
	Transfer Funds(Revenue)	69.94	75.22	7.55
	Transfer Fund (Capital)	16.63	39.97	140.35
	Transfer Fund (Staff salary)	111.62	137.87	23.51
	Other Sources	92.74	36.44	-60.70
	State Plan Fund for ADC	105.00	110.00	4.76
	Grant-in-aid (13 <sup>th</sup> FC )	8.71	Nil	0.00
	<b>Total (Revenue)</b>	<b>460.10</b>	<b>455.31</b>	-1.04
	Revenue Expenditure	386.74	380.25	-1.67
<b>Application</b>	Capital Expenditure	15.40	21.68	40.78
	Disbursement of Loans & Advances	5.01	2.98	-40.40
	Disbursement from Deposit	15.78	15.14	-4.06
	<b>Total (Disbursements)</b>	<b>422.93</b>	<b>420.05</b>	-0.67
<b>Opening Cash balances</b>		<b>195.83</b>	<b>233.00</b>	
<b>Closing Cash balance</b>		<b>233.00</b>	<b>268.26</b>	

During the year, total Share of Taxes due to Council was ₹ 50 crore against which Council received only ₹ 44.00 crore, however the remaining amount of ₹ six crore was received in financial year 2015-16.

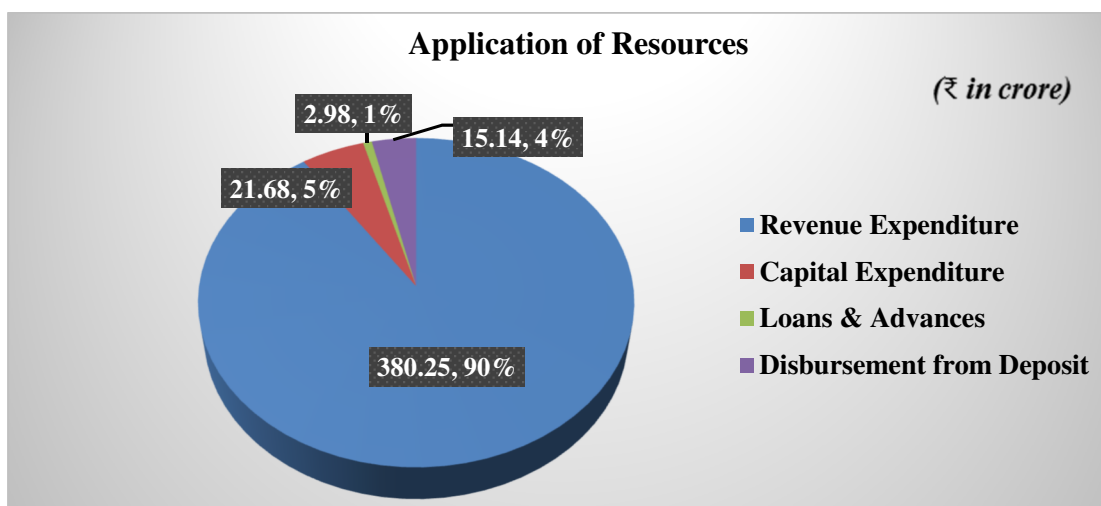
Composition of Council resources and their application during 2014-15 are depicted in **Chart 2.1** and **Chart 2.2**.

Chart 2.1: Composition of aggregate receipts for the year 2014-15



Source: Information furnished by the Council

Chart 2.2: Composition of aggregate expenditure for the year 2014-15



Source: Information furnished by the Council

Overview of Council's fiscal transactions during 2014-15 *vis-à-vis* the previous year (2013-14).

- Total receipts of the Council decreased by ₹ 4.79 crore (1.04 *per cent*) from ₹ 460.10 crore in 2013-14 to ₹ 455.31 crore in 2014-15. The reasons for decrease was mainly due to short receipts under Own revenue by ₹ 3.65 crore, and receipts under Other Sources by ₹ 56.30 crore. The decrease was partly counter-balanced by more receipts mainly under Transfer fund (Capital) by ₹ 23.34 crore and Transfer Fund (Staff salary) by ₹ 26.25 crore.
- It was noticed from the budget documents of the Council that during the year revised budget estimates of the Council was ₹ 430.13 crore against which the Council had received ₹ 455.31 crore from the State Government and its own sources.

The Council had received 'Share of Taxes' and 'ADC Plan Fund' under Grants-

in-Aid (GIA)' of ₹ 44 crore and ₹ 110 crore against revised budget estimates of ₹ 50 crore and ₹ 130 crore respectively but it had received 'Transfer fund under GIA' of ₹ 253.06 crore against revised budget estimates of ₹ 223.85 crore.

- It was further noticed that during the year the Council had collected revenue of ₹ 11.81 crore from its own sources against the estimate of ₹ 4.51 crore. The variation in collection of revenue was mainly due to receipt of more bank interest, recovery of salary from the employees *etc.*
- TTAADC received ₹ 169.96 crore from Tribal Welfare Department, Government of Tripura in 2014-15 compared to ₹ 175.05 crore in 2013-14.
- Against the total funds available with the Council of ₹ 688.31 crore<sup>1</sup> during the year including unspent balance of ₹ 233 crore of previous year, it had spent ₹ 420.05 crore leaving a closing balance of ₹ 268.26 crore. Thus, the Council could utilise only 61 *per cent* of the total funds available during the year. The closing balance mainly constitutes GPF of ₹ 81.11 crore, salary of employees of March 2015 to be paid in April 2015 and outstanding advances of ₹ 63.06 crore lying with departmental Implementing Officers (IOs) for execution of works. Further, the Council informed (March 2021) that it had received ₹ 85.55 crore from the State Government for implementation of schemes/ projects at the fag end of the year which could not be utilised during the year.
- To verify the expenditure against budget in respect of line items, development sector of the budget documents *viz.*, 'Public Works including Roads & Bridges' and 'Water Supply & Sanitation' was test-checked which revealed that there was overall savings of ₹ 2.92 crore (36.4 *per cent*) under 'Public Works including Roads & Bridges' and ₹ 0.10 crore (16 *per cent*) under 'Water Supply & Sanitation'. This would have adversely affected taking up development works in roads and bridges, water supply and sanitation projects in the area.
- Further, as per Statement No.1 (Summary of Transaction) of Annual Accounts, disbursement under revenue section was shown as ₹ 38,177.98 lakh while as per Statement No.6 (Detailed Expenditure Major Head-wise), disbursement under 'Revenue Section' was computed at ₹ 38,025.16 lakh, the difference of ₹ 152.82 lakh in disbursement was adjusted by reduction of festival advance under Debt Section (Statement No.1). This resulted in understatement of disbursement under Debt Section by the same amount.
- Total Revenue expenditure of the Council decreased marginally by ₹ 6.45 crore (two *per cent*) from ₹ 386.72 crore in 2013-14 to ₹ 380.25 crore in 2014-15. Analysis revealed that the decrease in expenditure during 2014-15 was primarily due to decrease in expenditure under eight Major Heads while there was an increase in expenditure in six Major Heads compared to 2013-14. Details of decrease and increase in expenditure compared to previous year are shown in **Chart 2.3** and **Chart 2.4** respectively and summary of receipts and disbursements

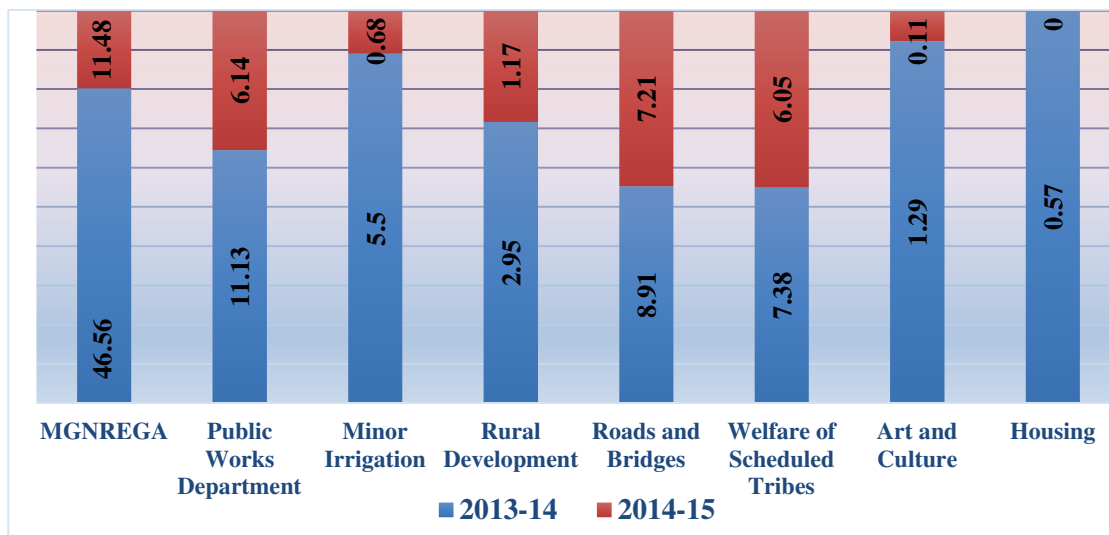
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<sup>1</sup> Includes debt of ₹ 2.41 crore and deposit of ₹ 18.15 crore received during the year

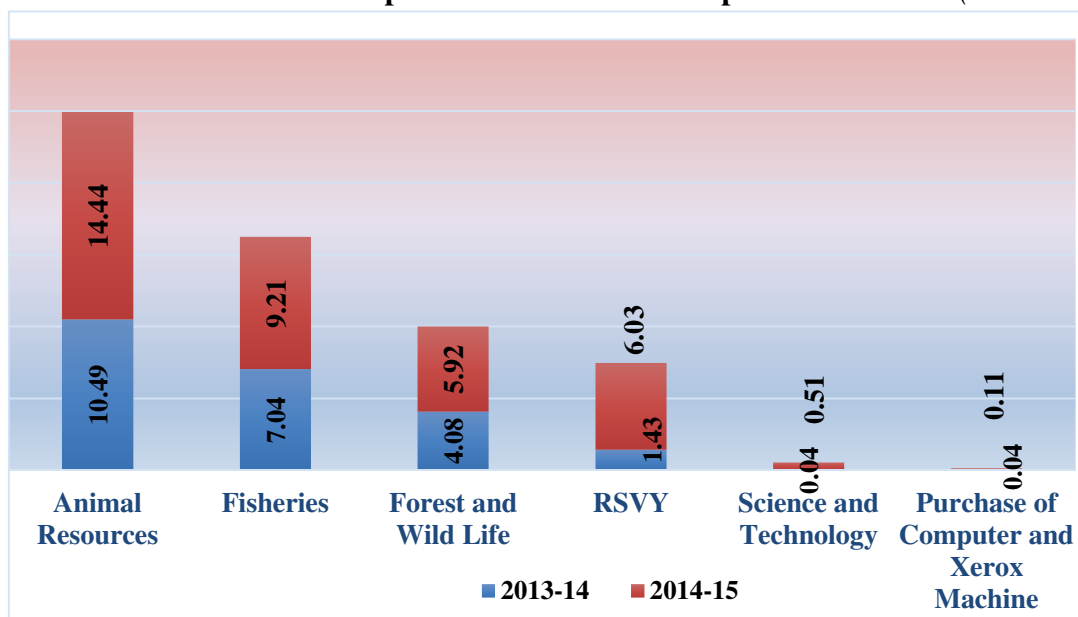


from the District Fund of the Council for the year 2014-15 is given in **Appendix I**.

**Chart 2.3: Heads in which expenditure was less compared to 2013-14 (₹ in crore)**



**Chart 2.4: Heads in which expenditure was more compared to 2013-14 (₹ in crore)**



Issues relating to maintenance of accounts and compliance to rules and regulations are discussed in **Chapter 3** and **Chapter 4**.



# **CHAPTER-III**

## **Comments on Accounts**



## Chapter-III: Comments on Accounts

### 3.1 Introduction to Accounts and Scope of Audit

The Annual Accounts of the District Council shall record all transactions, which take place during a financial year commencing from 1 April to 31 March. The Annual Accounts of the District Council shall be maintained in such forms as may be prescribed by the Comptroller and Auditor General of India. The Annual Accounts so compiled in prescribed forms and duly authenticated by the Chief Executive Officer (CEO) and Executive Officer (Finance) of the Council shall be submitted in triplicate to the Accountant General (Audit) by 30<sup>th</sup> June of the following year for conducting audit.

The Council prepared its Annual Accounts for the year 2014-15 in the prescribed format consisting of the seven statements (**Table 3.1**), which detail receipts and disbursements of the Council with bifurcation of the expenditure under revenue, capital, plan and non-plan.

**Table 3.1: Details of statements of Annual Accounts**

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

The development programmes of the Council are implemented within the TTAADC area by the five Zonal Development Officers (ZDOs), five Executive Engineers (EEs) along with other departments.

We conducted audit of the TTAADC through test-check of records of the Executive Officer (Finance), Executive Officer (Administration), five Zonal Development Officers, five EEs and nine other DDOs out of 80 DDOs using Simple Random Sampling Without Replacement method. **Appendix- II** gives the details of selected units.

Apart from scrutiny of records, we also conducted physical inspection of projects along with representatives of the Council and gathered photographic evidence wherever necessary, to substantiate audit findings.

Audit of the accounts of TTAADC for the year 2014-15 was taken up to assess the completeness, occurrence and regularity of the transactions recorded during the year.

It was also assessed whether the recorded transactions had been properly classified, accounted for/ disclosed where appropriate.

### **3.2 District Fund**

Sixth Schedule provides for a District Fund for each autonomous region to which shall be credited all moneys received by the District Council for that region in the course of the administration of such district in accordance with the provisions of the Constitution.

Discrepancies noticed during audit of District fund is discussed in succeeding paragraphs.

#### **3.2.1 Revenue Section**

##### **3.2.1.1 Receipt of Scheme Funds not routed through Council Accounts**

During scrutiny of Cash Book of Sub-ZDOs, we noticed that in five cases, Sub-ZDOs/ DDOs received ₹ 2.87 crore from the Programme Officer i.e., Block Development Officer (BDO) for implementation of projects related to Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) which were not routed through the Council. An expenditure of ₹ 2.49 crore was booked as expenditure against the scheme in the respective accounts of the DDOs/Sub-ZDOs accounts. Thus, receipt and expenditure of those funds received directly by Sub-ZDOs/ DDOs from BDOs were neither reflected in the accounts of ZDOs nor in the accounts of the Council.

As a result, receipts and expenditure of the Council were understated by ₹ 2.87 crore and ₹ 2.49 crore respectively during 2014-15, as detailed in **Table 3.2**.

**Table 3.2: Details of receipts not routed through the Council Accounts**

(₹ in lakh)			
Name of DDOs	Fund received	From whom received	Expenditure incurred
Executive Engineer, Dhalai	3.48	BDO, Chawmanu,	3.48
	60.00	Principal Director, DRDA, Dhalai	60.00
Zonal Development Officer, Dhalai	2.21	Rubber Board, Tripura	2.21
	86.89	DM, Dhalai	64.49
	2.96	Development Officer, Rubber Board	0.00
Inspector of Schools, Watloktwithu	4.84	DEO, West Tripura	0.00
SZDO, Manughat	19.09	BDO, Manu	19.09
Executive Engineer, West	100.00	Regional Medical Research Centre, NE Region	100.00
	7.29	Transport Department, GoT	0.00
<b>Total</b>	<b>286.76</b>		<b>249.27</b>

*Source: Information furnished by the DDOs*

Non-routing of expenditure through Council not only affected the completeness and accuracy of Council accounts, it also indicated lack of adequate controls on the expenditure management of the Sub-ZDOs by the ZDOs.

While admitting the audit observation, the Council stated (May 2019) that matter would be reviewed and henceforth, funds so received would be disclosed in the accounts of the Council.

### 3.2.1.2 Understatement of receipts

Para 7(i) of the Sixth Schedule of the Constitution of India stipulates that the District Fund shall be constituted to which shall be credited all money received by the Council in the course of the administration of the Autonomous District Council.

Further, Rule 22 of the TTAADC Fund Rules, 2005 envisaged that all sum received on account of District Fund shall be credited to District Council current account in the designated bank.

On scrutiny of Annual Accounts 2014-15, Cash Books and other records maintained by ZDOs, Dhalai, North and South Zones, Audit noticed that sale proceeds of rubber, rubber poly bag plants, rent of market stall, *etc.* amounting to ₹ 22.69 lakh were not accounted for as revenue receipts of the Council as detailed in **Table 3.3**.

**Table 3.3: Details of revenue not accounted for by ZDOs**

(₹ in lakh)						
Sl. No.	Name of office	Opening Balance as on 01 April 2014	Revenue realised during 2014-15	Total availability	Expenditure incurred from revenue fund	Closing Balance as on March 2015
1.	ZDO (Dhalai)	9.45	0.00	9.45	8.74	0.71
2.	ZDO (South)	5.27	14.28	19.55	12.50	7.05
3.	ZDO (North)	0.02	8.41	8.43	8.42	0.01
<b>Total</b>		<b>14.74</b>	<b>22.69</b>	<b>37.43</b>	<b>29.66</b>	<b>7.77</b>

*Source: Records of ZDO (South, North and Dhalai)*

Audit also noticed that during 2013-14, ZDO (Dhalai) retained the revenue realised on account of sale proceeds of rubber and rubber poly bag plants for creation of rubber nursery, in terms of the approval accorded by the Principal Officer (Tribal Welfare). However, in other two cases, authority for keeping the revenue with the ZDOs (North and South) and expenditure on their own establishment was not found on records. This resulted in understatement of revenue by ₹ 37.43 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 2014-15. Council in its reply (May 2019), stated that the matter was placed before the competent authority for regularisation and directions for future course of action and further added that the decision would be intimated to Audit.

### 3.2.1.3 Non-disclosure of nature of receipts

In pursuance of Paragraph 7 (3) of the Sixth Schedule to the Constitution, the Comptroller and Auditor General of India prescribed form of Accounts of the Council. Accordingly, head-wise details of receipts were to be shown in Statement No.5.

Audit, however, noticed from the records that during 2014-15, the Council had received ₹ 44.00 crore as share of taxes, ₹ 110.00 crore as plan fund and ₹ 253.06 crore as transfer fund. However, the Council classified these receipts as Grants-in-aid without showing the above breakup in Statement No.5.

While admitting the audit observation, the Council stated (May 2019) that henceforth, head/sub-head-wise items of receipts would be indicated.

### **3.2.2 Capital Section**

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 ₹ 21.68 crore was shown as Capital expenditure in Statement No. 2 during the financial year 2014-15. A review of relevant records in the Council showed that DDOs of the Council incurred an expenditure of ₹ 34.85 crore (**Appendix-III**) on capital items during 2014-15. During 2014-15, Council wrongly depicted Capital expenditure as Revenue expenditure in its Annual Accounts. Therefore, Capital outlay was understated and Revenue expenditure was overstated to the tune of ₹ 13.17 crore during the year.

Despite flagging this issue in our previous Audit Reports, the irregularity still persists.

The Council, while accepting the facts mentioned in the audit observation, stated (May 2019) that due diligence would be accorded to avoid such mistakes while preparing the Annual Accounts.

### **3.3 Deposit Fund**

As per Rule 6 of the TTAADC Fund Rules, 2005, Deposit Fund covers transactions relating to Deposits, General Provident Fund (GPF), other funds and advances such as Cess, Income Tax, GPF, Sales Tax and Security Deposits, *etc.* where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid. Discrepancies noticed during Audit of Deposit Fund is discussed in the succeeding paragraphs.

#### **3.3.1 Discrepancies in General Provident Fund**

The TTAADC had been maintaining the accounts of GPF of the employees in a computerised system since 2005-06. The system 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 GPF balances were incorporated in the Debt/ Deposit Section of the Annual Accounts.

Scrutiny of GPF Receipts<sup>1</sup> and Withdrawals Register<sup>2</sup>, Cash Book maintained for GPF and Annual Accounts for the year 2014-15 showed the following:

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<sup>1</sup> Cheque Receipt Register in respect of GPF, received from different DDOs of the Council for remittance of subscription and refunds

<sup>2</sup> Cheque Issue Register in respect of GPF, centrally maintained by the EO (Administration), Khumulwng for the entire TTAADC



- As per the GPF Receipt Register, Council received ₹ 13.26 crore as GPF subscription of the Council employees whereas, the same was shown as ₹ 13.93 crore in the Annual Accounts for 2014-15. As such, there was an un-reconciled difference of ₹ 0.67 crore in GPF receipts between the two sets of records.
- As per records maintained at EO (Administration), an amount of ₹ 13.15 crore was shown as disbursed from GPF account during 2014-15 whereas, Annual Accounts reflected only ₹ 11.44 crore as disbursed. The difference of ₹ 1.71 crore between the two figures needs reconciliation.
- In the Annual Accounts, cumulative closing balance of GPF was shown as ₹ 81.12 crore while as per Cash Book maintained exclusively for GPF and Fixed Deposits (FD) made out of GPF balances, the closing balance was ₹ 56.57 crore (Cash/ Bank: ₹ 1.73 crore and FD: ₹ 54.84 crore). The difference of ₹ 24.55 crore in closing cash/ bank balances against GPF receipts needs to be reconciled. Such huge difference is a matter of concern and fraught with risk of misappropriation.
- During the year 2014-15, the difference in closing balance of GPF as per Bank Passbook and Cash Book was ₹ 0.57 crore. Council did not reconcile the difference in figures between the Cash Book and Bank Passbook.
- During 2014-15, Council did not reconcile system generated figures of receipt and withdrawal with that of physical receipt and withdrawals and Withdrawal Registers maintained by the EO (Finance).

As such, Audit could not ascertain whether the Deposit Fund exhibited the correct position as regards GPF receipts. Further, the balances of GPF receipts and withdrawals during the year need reconciliation.

Council in its reply (May 2019), stated that process of reconciliation had been started and the outcome would be intimated to Audit on completion of reconciliation.

### 3.3.2 Discrepancies in Sales Tax remittances and balances

Scrutiny of Annual Accounts (Statement No. 3) of the Council showed that the total collection and remittances against 'Sales Tax' during the year were shown as ₹ 58.44 lakh and ₹ 58.34 lakh against the actual collection and remittances of ₹ 1.14 crore and ₹ 1.15 crore respectively, as detailed in **Table 3.4**.

**Table 3.4: Details of overstatement of Sales Tax**

(₹ in lakh)			
Sl. No.	Name of DDO	Collection during the year	Remittance during the year
1.	EE, Khowai	4.10	7.56
2.	EE, North	8.68	8.68
3.	EE, South	11.97	13.31
4.	EE, Dhalai	21.45	21.46
5.	EE, West	67.38	63.78
<b>Total</b>		<b>113.58</b>	<b>114.79</b>

This resulted in understatement of Receipts and Expenditure by ₹ 55.14 lakh and ₹ 56.45 lakh respectively.

Council in its reply (May 2019), assured that discrepancies would be reconciled.

### **3.3.3 Overstatement of Income Tax revenue balances**

Scrutiny of the Annual Accounts (Statement No. 3) of the Council showed that the total collection and remittances against 'Income Tax' during the year were shown as ₹ 1.12 crore and ₹ 0.81 crore against the actual collection and remittances of ₹ 24.44 lakh and ₹ 23.90 lakh respectively, as detailed in **Table 3.5**.

**Table 3.5: Details of collection and remittances of Income Tax**

(₹ in lakh)

Sl. No.	Name of DDO	Collection during the year	Remittances during the year
1.	IS, Ratanpur	0.03	0
2.	CDPO, Damcherra	0.59	0
3.	EE, Khowai	2.50	2.58
4.	EE, North	1.24	1.24
5.	EE, South	4.58	4.68
6.	EE, Dhalai	3.11	3.11
7.	EE, West	9.04	8.94
8.	ZDO, West	3.35	3.35
<b>Total</b>		<b>24.44</b>	<b>23.90</b>

This resulted in overstatement of receipts and expenditure by ₹ 87.56 lakh and ₹ 57.10 lakh respectively.

Council in its reply (May 2019), assured that discrepancies would be reconciled under intimation to Audit.

### **3.3.4 Understatement of Corporation Tax (Cess)**

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that total collection and remittances against 'Cess' during the year were shown as ₹ 1.21 lakh and ₹ 1.21 lakh against actual collection and remittances of ₹ 23.37 lakh and ₹ 21.88 lakh respectively as detailed in **Table 3.6**.

**Table 3.6: Details of receipts and remittances of Cess**

(₹ in lakh)

Sl. No.	Name of DDO	Collection during the year	Remittances during the year
1.	EE, Khowai	1.12	1.66
2.	EE, North	0.67	0.67
3.	EE, Dhalai	0.26	0
4.	EE, West	13.15	13.02
5.	EE, South	2.39	1.08
6.	ZDO, South	0.17	0
7.	ZDO, Dhalai	0.16	0
8.	ZDO, West	5.45	5.45
<b>Total</b>		<b>23.37</b>	<b>21.88</b>

This resulted in understatement of receipts and expenditure by ₹ 22.16 lakh and ₹ 20.67 lakh respectively.

Council in its reply (May 2019), assured that discrepancies would be reconciled and rectified suitably under intimation to Audit.

### 3.3.5 Understatement of Security Deposit

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Security Deposit' during the year were shown as ₹ 1.58 crore and ₹ 1.41 crore against actual collection and remittances of ₹ 1.61 crore and ₹ 1.35 crore respectively, as detailed in **Table 3.7**.

**Table 3.7: Details of collection and remittances of security deposit**

(₹ in lakh)

Sl. No.	Name of DDO	Collection during the year	Remittances during the year
1.	P O (Fishery), Khumulwng	4.28	0.11
2.	EE, Khowai	6.68	13.87
3.	EE, North	19.87	9.52
4.	EE, South	11.53	11.74
5.	EE, Dhalai	13.06	8.67
6.	EE, West	96.54	82.83
7.	ZDO, South	4.09	4.09
8.	ZDO, Dhalai	3.35	3.35
9.	ZDO, North	0	0
10.	PO (SW&SE)	1.95	0.57
11.	ZDO, West	0	0
<b>Total</b>		<b>161.35</b>	<b>134.75</b>

This resulted in understatement of receipts by ₹ 3.00 lakh and overstatement of expenditure by ₹ 6.00 lakh.

Council in its reply (May 2019), assured that discrepancies would be reconciled and rectified under intimation to Audit.

## 3.4 Cash Management

### 3.4.1 Cash and Bank Balances

#### 3.4.1.1 Non-accountal of investments in Fixed Deposits

On behalf of the Council, Executive Officer (Administration) invested ₹ 9.00 lakh in FD during 2014-15 and wrongly showed the same as expenditure in Statement No.6 of the Annual Accounts of the Council. Consequently, closing bank balances in the Annual Accounts excluded FD made during the year 2014-15. As a result, closing bank balance of the Council as per Statement No.1 of the Annual Accounts was understated and expenditure was overstated by ₹ 9.00 lakh. Incorrect booking of FD as expenditure and setting it aside from the closing balances was irregular.

While admitting the audit observation, the Council stated (May 2019) that amount of fixed deposit would be reflected in the closing balance in future.

#### 3.4.1.2 Non-accountal of closing balances lying with Sub-Zonal Development Officers

Scrutiny of relevant records revealed that the ZDOs, on receipt of funds from the Council Headquarters, transferred the same to the 33 Sub-ZDOs which in turn transferred to the Implementing Officers (IOs) for implementation of various schemes

and booked the amount as expenditure though the amount was actually not spent. During scrutiny of the Cash Book of Sub-ZDOs, Audit noticed that funds of ₹ 17.19 crore (detailed in **Appendix-IV**) were lying as the closing cash balance at the end of 2014-15.

The Council exhibited an amount of ₹ 268.26 crore as closing balance of the Council for the year 2014-15. The balances lying unspent with the Sub-ZDOs were not reflected in the closing balance of the Council. Therefore, the closing cash balance of the Council was understated to the extent of ₹ 17.19 crore lying unspent with the Sub-ZDOs.

Therefore, the closing cash balance does not portray the correct picture of the Council's funds in its Annual Accounts. The Council has not taken corrective action despite being commented in the previous Audit Reports.

Council in its reply (May 2019), admitted that there was a gap in accounting process and procedures adopted and not being followed properly and stated that the matter would be resolved in short time under intimation to Audit.

#### **3.4.1.3 Incorrect treatment of time barred cheques**

Reserve Bank of India (RBI) notification issued (November 2011) with regard to validity of cheques envisaged that cheques remain valid for three months from the date of issue. After expiry of three months, cheques are required to be revalidated by the issuing authority; otherwise, the cheques are treated as lapsed cheques and the amount to be taken back into the accounts.

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

- Total 197 cheques of ₹ 31.59 lakh issued by the 35 DDOs (detailed in **Appendix-V**) during the period from 12 August 2006 to 31 December 2014 were not presented to the Bank by the recipient. The DDOs concerned booked the expenditure in the Cash Book and reflected (March 2015) in the BRS, as 'cheque issued but not presented to the Bank for payment'. These cheques were required to be revalidated or cancelled and reverse entry was to be made in the receipt side of the Cash Book as per RBI's notification. However, Council did not take appropriate action in this regard. Thus, due to non-cancellation or revalidation of 197 lapsed cheques, closing balance of the Council was understated to the tune of ₹ 31.59 lakh.
- ZDO (South) and ZDO (West) received eight cheques amounting to ₹ 17.95 lakh during the period from 9 September 2008 to 25 February 2014 (detailed in **Appendix-VI**) and deposited in the Bank after entering in the receipt side of the Cash Book. However, the cheques remained un-encashed due to late receipt of these cheques (March 2015), ZDO did not reverse the Cash Book entries with respect to these cheques. As a result, closing balance of ZDO (South) and ZDO (West) as per Cash Books as well as closing balance of the Council was overstated to the extent of ₹ 17.95 lakh. No reasons were found on records.

Audit further noticed that ZDO (South) received (July 2010) a cheque of ₹ 17.13 lakh from BDO, Satchand, Rural Development Block for the work under MGNREGS at Kaladheda Sub-Zone. The work was completed taking the funds from TTAADC's own resources as cheque remained un-encashed due to non-availability of funds at BDO's bank account. ZDO (South) did not approach the cheque issuing authority for revalidation and also did not approach the Bank for necessary follow-up. Therefore, due to delay in presenting cheque for encashment and non-follow up, eight cheques amounting to ₹ 17.95 lakh received during the period from 9 September 2008 to 25 February 2014 were not encashed as of March 2015, depriving the Council of Government of India's grants under the Scheme.

While admitting the fact, the Council stated (May 2019) that they have called all the 36 DDOs to report on the issue and all the cheques which lost their validity would be cancelled and re-entered in the Cash Book or revalidated by making contra entry in the Cash Book.

#### **3.4.1.4 Discrepancies in closing cash balances shown in the Annual Accounts and the actual balances as per Cash Book of the DDOs**

During test-check of Cash Books of 80 DDOs under the control of the Council during the financial year 2014-15, Audit noticed differences in closing balances as per Cash Book and Annual Accounts ranged between ₹ 14.26 crore and (–) ₹ 0.01 crore in respect of 35 DDOs, as detailed in **Appendix-VII**.

The closing balances as per Cash Book was ₹ 168.05 crore while Annual Accounts showed closing balances as ₹ 128.29 crore with respect to above referred 35 DDOs. The difference of ₹ 39.76 crore in the closing balance needs reconciliation. This issue was also raised in the previous Audit Reports.

Council stated (May 2019) that henceforth, all possible steps would be taken to complete reconciliation before submission of Annual Accounts.

#### **3.4.1.5 Incorrect credit of interest in the savings account**

A mention was made *vide* paragraph 3.5 of Audit Report for the year 2013-14 wherein, it was mentioned that during the period from April 2013 to March 2014, 23 DDOs maintained 30 Savings Bank<sup>3</sup> accounts and received ₹ 1.73 crore as interest against accrued interest of ₹ 2.95 crore. This resulted in a short credit of interest amounting to ₹ 1.22 crore.

Similarly, during 2014-15, 21 DDOs maintained 28 Savings Bank accounts in Tripura Gramin Bank (TGB) and Tripura State Co-Operative Bank (TSCB) and received ₹ 1.58 crore as interest. However, audit calculated interest due to be credited to Council as ₹ 2.15 crore, based on interest rate ranging between four *per cent* and five *per cent*, on minimum monthly closing balance maintained during the period April 2014 to March 2015. This had resulted in short receipt of ₹ 0.57 crore as interest. DDO wise details are given in **Appendix-VIII**.

<sup>3</sup> Tripura Gramin Bank, Tripura State Co-operative Bank and United Bank of India

The Council stated (June 2019) that all the DDOs had been asked to take up the matter with respective branch managers for crediting the balance interest amount and also added that the matter would be referred from the level of TTAADC Headquarters to the Chief of bank authorities.

#### **3.4.1.6 Cheques in transit not taken into account**

Scrutiny of Cash Books and Cheque Receipt Register of the EO (Finance) along with the Cash Book and Cheque Issue Register of other DDOs for the year 2014-15 revealed that 26 DDOs issued 41 cheques amounting to ₹ 36.13 lakh (detailed in **Appendix-IX**) being revenue in favour of the EO (Finance) during the period from 11 March 2015 to 31 March 2015 and the same was exhibited as expenditure in the Receipt and Payment accounts of the concerned DDOs. However, these cheques were not accounted for in the Cash Book of EO (Finance) as receipts at the end of the financial year 2014-15. As a result, the closing cash/ bank balances of the Council remained understated to the tune of ₹ 36.13 lakh for the year 2014-15.

The Council stated (May 2019) that the situation could not be avoided as the EO (Finance) had received the cheques up to the last day of the year.

The reply is not tenable, since the received cheques had to be accounted for in the Cash Book of the Council.

#### **3.4.1.7 Non-preparation of Bank Reconciliation Statement**

The closing balance of the Council for the year 2014-15 as per Statement No.1 of the Annual Accounts under EO, Finance, was shown at ₹ 78.56 crore

It was noticed that the EO, Finance operated 10 Savings Bank accounts for receipt and disbursement of funds to different DDOs. Details of balances under these accounts as per Cash Book and Bank Passbook are given in **Appendix-X**.

Thus, due to non-preparation of BRS at EO (Finance) level, there was a difference of ₹ 2.80 crore between Cash Book and Bank Statement, as on 31 March 2015 in respect of nine Savings Bank accounts. Further, Cash Book in respect of Bank Account No. 8039011903815 (Tripura Gramin Bank) was not made available to audit.

Besides, EO (Finance), Inspector of Schools, Mandwai did not have any transaction, EO (Administration) had partially prepared BRS and 12 DDOs did not prepare BRS during 2014-15, as detailed in **Appendix-XI**.

As a result, there was a total difference of ₹ 3.93 crore (₹ 2.80 crore *plus* ₹ 1.13 crore) in between the closing Cash Book balances and bank balances as on 31 March 2015.

No bank reconciliation was done with respect to above mentioned DDOs and hence, the same could not be verified in audit.

While admitting the audit observation, the Council stated (May 2019) that emphasis would be given to complete the bank reconciliation shortly.

#### **3.5 Non-declaration of accounting policies**

Audit noticed that the TTAADC made following accounting treatments in the Annual



Accounts but no declaration of accounting policies was made while preparing the Annual Accounts in support of the accounting treatments.

- DDOs were in receipt of funds from other sources which were accounted for in Annual Accounts without routing through the Council fund. Council should have made declaration about its policies/ accounting treatment under notes below the respective Statements in Annual Accounts. However, Council had not declared its accounting policy in any of the Statements in Annual Accounts.
- Details of closing balances of Income Tax, Sales Tax and Cess may be given under disclosure with respect to receipts and remittances towards the end of the financial year in their respective Statements.
- The TTAADC was utilising the figures obtained from the EO (Finance) at the central level for booking of payments and recoveries of Festival Advance and Computer Advance in the Annual Accounts discarding the figures reflected in the Receipt and Payment accounts of the DDOs under the Council. A declaration was necessary in this regard.
- Audit 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 through one DDO of the Council to another DDO, remittance of revenue and other funds as well as receipts from the State Government directly to the DDOs were not reflected in all the cases.

Chief Executive Officer, TTAADC in its reply (May 2019), stated that all accounting of TTAADC was supposed to be guided as per TTAADC Fund Rules, 2005. Non-accounting of receipt of some funds directly to the said DDOs had happened due to oversight, necessary steps would be taken to avoid such mistakes. A uniform format had already been adopted.

### **3.6 Comments on Cash and Bank balances in Annual Accounts**

In this Chapter, audit focuses on the classification and accounting treatment of transactions in Annual Accounts, internal control and record keeping, *etc.* As such following deficiencies were noticed during the course of audit:

- Funds received directly by Sub-ZDOs/ DDOs from BDOs were neither reflected in the accounts of ZDOs nor in the accounts of the Council, resulted in understatement of receipts and expenditure of the Council.
- Council wrongly included Capital expenditure under revenue head in its Annual Accounts. This had resulted in overstatement of Revenue expenditure and understatement of Capital expenditure by ₹ 13.17 crore.
- Non-reconciliation of GPF receipts between GPF Cash Book and Bank balance resulted in unidentified difference of ₹ 24.55 crore in closing cash/ bank balances.
- Instances of misstatement of collection and remittances of statutory dues under Deposit Fund were noticed.

- Funds transferred by the DDOs to the EO (Finance) at the end of the financial year were debited from the accounts of the DDOs while these were not credited by the EO (Finance) resulting in understatement of closing cash balance of the Council.
- Non-accountal of fixed deposits in Annual Accounts resulted in understatement of closing bank balance of the Council and overstatement of expenditure for the current year by ₹ 0.09 crore.
- Balances lying unspent with the Sub-ZDOs were not reflected in the closing balance of the Council. This resulted in understatement of closing balances of Council by ₹ 17.19 crore.
- Council's closing balances as per Cash Book and Annual Accounts differs between ₹ 14.26 crore and (–) ₹ 0.01 crore in respect of 35 DDOs.
- According to the Rule 24 of the TTAADC Fund Rules, 2005, cash should be verified at the end of each month by the Chief Executive Officer (CEO) or by any officer authorised by him on his behalf and a certificate showing the result of verification should be recorded in the Cash Book. However, during 2014-15, Additional Chief Executive Officer (ACEO), Deputy CEO & EO (Finance) verified Cash Book of only seven out of 80 DDOs only once.

Council had not taken corrective action despite being pointed out in the previous Audit Reports.

Above instances indicated absence of adequate administrative and financial controls in the Council.

### **3.7 Conclusion**

Subject to our observations in the preceding paragraphs, we report that the seven statements which detail the receipts and disbursements of the Council for the year 2014-15 with bifurcation of expenditure under revenue, capital, debt and deposit are in agreement with the Books of Accounts. Receipt of Scheme funds not routed through Council accounts, instances of revenue realised not accounted for, non-accountal of expenditure incurred by DDOs and classification of receipts under share of taxes, plan fund, transfer fund in the accounts without breakup reflect poor book keeping and accounting by the Council. Further the discrepancies in Cash Book and Comments on Annual Accounts indicate absence of adequate administrative and financial control in the Council.

In our opinion and to the best of our information and according to the explanations given to us, the said financial statements and subject to the significant matters stated above give a true and fair view in conformity with forms of accounts prescribed by the Comptroller and Auditor General of India and approved by the President of India.



# **CHAPTER-IV**

## **Compliance Audit Observations**



## Chapter-IV: Compliance Audit Observations

### 4 Introduction

We undertook Compliance Audit of TTAADC, Khumulwng for the year 2014-15 to make an assessment as to whether the provisions of the applicable laws, rules and regulations made there under and various orders and instructions issued by the competent authority were being complied with. Important issues are discussed in the succeeding paragraphs.

#### 4.1 Suspected misappropriation

Rule 24 of the TTAADC Fund Rules, 2005 stipulates that all sums received or spent by or on behalf of the Council shall without any reservation be forthwith brought in the General Cash Book. Further, according to Rule 48 of the TTAADC Fund Rules, 2005, whenever any department of the District Council obtains any stores for consumption, manufacture or other purposes, the departmental officer entrusted with care for use or consumption of the stores shall be responsible for maintaining correct record and preparing correct returns in respect of these stores entrusted to him.

Scrutiny of records<sup>1</sup> of Assistant Director (AD), Animal Resources Development Department (ARDD), Sikaribari, Dhalai showed that during 2014-15 the Cashier received ₹ 0.86 lakh on account of registration fee collected for treatment of animals and birds and cost of Farming Simulator (FS) Straw (Artificial Insemination) from Veterinary Hospitals which was neither entered in Cash Book nor deposited in the bank account of AD, ARDD.

On being pointed out in audit, AD, ARDD, Sikaribari, Dhalai stated (August 2017) that a Committee had been formed (August 2017) for verification and scrutiny of Cash Book but no report had been submitted (August 2018).

Thus, violation of provisions of financial rules regarding handling of Government money resulted in suspected misappropriation of ₹ 0.86 lakh. The Council should, therefore, thoroughly scrutinise all records in order to un-earth all such cases and take action against the concerned officials. System may also be reviewed to discourage cash handling to the extent possible.

The Council stated (June 2019) that the verification and scrutiny of suspected misappropriation had been initiated (June 2019) and action would be taken against the defaulting officers.

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<sup>1</sup> Cash Book & bank statement of AD, ARDD, Sikaribari, Dhalai; counterfoil of money receipts and revenue receipt & deposit register of two Veterinary Hospitals (VHs), two Veterinary Dispensaries (VDs) and five Stockman Sub-Centres (SMSCs)

## **4.2 Doubtful procurement of medicine**

Rule 49 of the TTAADC Fund Rules, 2005 stipulates that all materials received shall be examined, counted, measured or weighed, and recorded them in the Stock Register maintained in format as prescribed by the Council. Further, Rule 50 (i) and (ii) further specified that materials are to be issued from stock for departmental use, manufacture, *etc.*, through the requisition or indent in proper form and properly authorised. All quantities of stores including tools and plants received in or issued from stock shall be entered in the stock account under the respective heads on the dates the transactions take place and balances left should correspond with the quantities of stock at the close of each month.

Test-check of records of Principal Officer (PO) (Health), TTAADC, showed that during 2014-15, medicines worth ₹ 0.88 lakh were not found recorded in the Stock and Issue Register. However, in the bills/ challans, Storekeeper and Head of Office certified that medicines/ equipment were received in good condition and recorded in the Stock Register. Moreover, PO (Health) could not submit any record regarding utilisation of these medicines although called for. Details of medicines which were not found to be entered in the Stock and Issue Register are shown in **Appendix-XII**.

Therefore, procurement of medicines worth ₹ 0.88 lakh seems doubtful. The Council may, therefore, investigate the matter and take action against defaulting officers.

In reply (June 2019), Council assured that the matter would be investigated and on receipt of investigation report, action would be taken against the defaulting officials under intimation to Audit.

## **4.3 Loss of revenue**

### **4.3.1 Loss of revenue in rubber nursery**

Deputy Chief Executive Officer, TTAADC, Khumulwng accorded (22 June 2013) Administrative Approval and Expenditure Sanction amounting to ₹ 10.00 lakh for raising poly bag nursery plant under Dhalai zone during the year 2013-14 under Tribal Welfare Scheme.

ZDO, Dhalai (ZDO) issued (1 July 2013) work order in favour of two Implementing Officers (IOs) for raising of 37,008 rubber poly bag plants at the rate of ₹ 7.45 per plant at Kathalbari and directed implementation of the work in accordance with the technically approved estimates.

The work commenced on 5 July 2013 and was completed on 16 October 2013. The ZDO sold 21,000 stems at the rate of ₹ 45 per stem and raised ₹ 9.45 lakh.

During scrutiny of reports submitted (August 2014) by ZDO to the Deputy Chief Executive Officer, Khumulwng, the followings were noticed:

The quality of 9,900 rubber budded stems, out of the remaining 16,008 poly bag plants, was very poor and the beneficiaries were not willing to plant the rubber poly bag plants. Therefore, the ZDO procured 9,900 rubber poly bag plants of PRIM 600 variety instead of supply from own nursery raised during 2013-14.

Further, ZDO took approval from Council for utilisation of sale proceeds of ₹ 9.45 lakh for further raising of rubber budded stems' in the nursery during 2014-15 and issued work order in favour of IO<sup>2</sup> for raising 19,000 rubber poly bag nursery at Kathalbari at an estimated cost of ₹ 8.74 lakh.

A team was formed in April 2015 by the ZDO to count the actual number of plants available in the nursery bed. Team reported that out of 44,962 plants raised in the nursery only 14,582 plants were available. The team in its report also mentioned that during 2014-15 nursery programme was taken up late in the last part of September which was not suitable for raising rubber nursery. Further, in both the years, Plant Protection Chemical (PPC) for protection of the stems from diseases was not purchased which added to high mortality rate.

It is evident from the verification report that due to substandard procurement of the rubber budded stems in 2013-14 and 2014-15 and poor protection measures, the stems were affected with diseases resulting in high mortality.

It could be concluded that ZDO, Dhalai procured 65,962 rubber budded stems for raising in nursery during 2013-14 and 2014-15 of which 21,000 poly bag plants were sold, 12,500 were distributed (May 2015) to farmers and 2,082 were available (May 2015) in the nursery bed. ZDO, Dhalai suffered a loss of 30,380 plants which could have been sold or distributed to farmers.

Thus, due to high mortality and less sprouting of 30,380 rubber stems, ZDO, Dhalai suffered a loss of ₹ 13.67 lakh.

The Council stated (June 2019) that the ZDO (Dhalai) had been asked to clarify the reasons for such revenue losses. On receipt of clarification from the ZDO (Dhalai), further action would be taken accordingly.

#### **4.3.2 Short/non-realisation of revenue on market stalls**

Rule 9 of TTAADC Stall Allotment Rules, 1992 envisaged that for issue of licence for market stalls, a licensee should deposit a sum of ₹ 2,000 only with the office of the ZDO concerned which is refundable on surrender of licence and vacation of the stall allotted to the licensee. The annual licence fee shall be ₹ 1,800 for a stall measuring 3.65 mtr. X 3.10 mtr. and ₹ 900 for a stall measuring 2.40 mtr. X 1.80 mtr. The amount of annual licence fee was payable either in lump sum at the time of allotment or in 12 equal instalments. The following discrepancies were noticed:

- A. Scrutiny of Allotment Register, files and report/returns made available by the ZDOs (West, Khowai and Dhalai) revealed that there were 16 markets having 110 market stalls under nine Sub-Zones<sup>3</sup> of which, 44 stalls were allotted in between February 2008 and March 2018. Scrutiny of records revealed that against the rental dues of ₹ 2.17 lakh for 44 allotted stalls, only ₹ 0.54 lakh was collected

<sup>2</sup> Sri Bikram DebBarma, P/A

<sup>3</sup> Abhicharan, Hezamara, Takarjala, Mandwai, Baijalbari, Ambassa, Maharani, Gandacharra and Manughat

resulting in short collection of ₹ 1.63 lakh due to non-payment of rent by the occupants. Details of short/ non-realisation of rent is given in **Appendix-XIII (A)**.

Besides, the Council did not allot 49 market stalls in eight markets under Abhicharan, Hezamara, Baijalbari and Mandwai sub-zones as the concerned Village Committee could not select beneficiaries leading to revenue loss of ₹ 1.80 lakh. Reasons for non-allocation of stalls were not found on records. Details of non-allocation of stalls are given in **Appendix-XIII (A)**.

- B. Council incurred an expenditure of ₹ 67.81 lakh {**Appendix-XIII (B)**} on construction of 22 stalls in three markets at ZDOs, West and Khowai which remained unutilised till March 2018. On being pointed out in audit, the ZDO, West and the ZDO, Khowai stated (March 2018 and August 2017) that village committees could not select beneficiaries till March 2018. As a result, 18 out of 22 market stalls in Ramshankar bazaar and Baizal bazaar could not be allotted which led the expenditure of ₹ 67.81 lakh on construction of stalls idled.
- C. The ZDO, West reported (March 2018) that villagers in Ujan Fatikcharra, occupied remaining four market stalls illegally. Legal process of allotment was underway against the illegal occupants.

Therefore, an amount of ₹ 67.81 lakh spent on construction of the 22 market stalls remained idle till March 2018.

In a meeting held (May 2019) with the Accountant General (Audit), Chief Executive Officer admitted that proper assessment had not been made before taking up the construction of market stalls.

The Council in its reply (June 2019), stated that the ZDOs had been asked to realise the outstanding rents against the allotted market stalls and to take steps to allot the vacant stalls under intimation to Audit. Further, all the ZDOs had been asked to clarify the reasons for delay in allotment of market stalls and had also been instructed to take steps for immediate settlement of allotment processes.

#### **4.4 Unfruitful expenditure on construction of Brick Soling Work**

Sub-ZDO, Mandwai was allocated an amount of ₹ 11.21 lakh for execution of brick soling work from Rabia Sardar PWD road to Khachuk para (Length- 1.5 km) during 2013-14.

Accordingly, Sub-ZDO, Mandwai issued (7 December 2013) work order in favour of IO<sup>4</sup> for execution of the work “Construction of brick soling from Rabia Sardar PWD road to Khachuk para (Length-1.5 km)” with an estimated cost of ₹ 11.21 lakh.

As per work order, the work was to commence within three days from the date of issue of work order, progress report was to be submitted within 15 days and adjustment was to be submitted within seven days from the date of completion of work along with photographs of all three stages.

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<sup>4</sup> Sri Ram Deb Barma, Technical Assistant

Test-check of records made available to audit revealed that the IO was paid ₹ 10.73 lakh on account of wages, bricks, labour cess and contingency during 5 February 2014 to 15 March 2014. However, date of commencement of the work, progress report, adjustments and three stages photograph, were not found on records.

Sub-ZDO, Mandwai did not furnish any records which could indicate that IO was asked to submit time to time progress report of the work and adjustments. Audit also noticed that the Sub-ZDO had not monitored the completion of the work.

Thus, the work was left incomplete till August 2017 and the entire expenditure of ₹ 10.73 lakh became unfruitful. Moreover, the villagers did not get the benefit of road connectivity.

On being pointed out in audit, the ZDO (West) stated (November 2016) that the Sub-ZDO, Mandwai had been asked to submit the status report immediately. However, no report had been furnished till August 2017. Responsibility for failure of execution of the work may be fixed.

The Council stated (June 2019) that the Chief Engineer (PWD), TTAADC had been requested to investigate the matter and to take action against the defaulting officers.

#### 4.5 Idle expenditure on construction of Rural Collection Centre

Additional Chief Executive Officer, Rural Development (RD), TTAADC accorded (15 October 2014) Administrative Approval and Expenditure Sanction for an amount

of ₹ 17.00 lakh for establishment of Rural Collection Centre for fruits and vegetables under Rashtriya Krishi Vikas Yojana (RKVY) during the year 2013-14 at Bachaibari ADC village. The objective of the scheme was to create infrastructure near major fruit and vegetable pockets for collection of fruits and vegetables, to provide facilities for cleaning, sorting and packing of agriculture produce and to facilitate market information through Information, Culture and Tourism Department. The work commenced on 7 March 2015 and was completed on 18 December 2015 with a total expenditure of ₹ 16.68 lakh.



**Photograph 4.1: Rural Collection Centre constructed at Bachaibari ADC village for fruits and vegetables under RKVY during the year 2013-14**

During joint physical verification conducted (6 August 2017) by the audit team along with Council's representative, it was seen that the completed building was not handed



over to the co-operative society, formed by the farmers for management and operation of the centre.

On being pointed out in audit, Superintendent of Agriculture, Tulashikhar stated (August 2017) that the Co-operative society was demanding that the collection centre be handed over with no commitments for rent/ revenue. The matter had been taken up with the higher authority for decision, pending which the collection centre was lying idle.

Non-handing over (June 2019) and non-utilisation of assets would lead to deterioration of the structure with passage of time. This has deprived the intended benefits to the farmers but also create additional liability in terms of upkeep of the assets.

The Council stated (June 2019) that the reason for non-utilisation of rural collection centre had been investigated and the Centre would be put to use shortly.

#### **4.6 Outstanding temporary advances**

As per Para 6.6.12 of Central Public Work Account Code, the amount remitted as a temporary advance should be closed as soon as possible with all supporting vouchers immediately after completion of the work. Further, unadjusted temporary advances should have been monitored through Cash Book on monthly basis.

Scrutiny of relevant records revealed that advances given to different IOs under ZDOs, West, Dhalai, North, South and Khowai for execution of different works remained pending for recovery/ adjustment till May 2018 as detailed in **Table 4.1**.

**Table 4.1: Statement showing outstanding temporary advance lying with the Implementing Officers in respect of ZDOs**

(₹ in lakh)

SNo.	Implementing Officers*	Period	Amount
1.	ZDO Dhalai (04)	2009-10 to 2014-15	11.80
2.	ZDO North (01)	2014-15 to 2014-15	79.04
3.	SZDO Khumulwng (03)	2011-12 to 2014-15	49.29
4.	Executive Engineers (10)	2008-09 to 2014-15	226.15
5.	Assistant Directors (09)	2010-11 to 2014-15	140.80
<b>Total</b>			<b>507.08</b>

\*Detailed in **Appendix-XIV to XVII**

Thus, temporary advances amounting to ₹ 5.07 crore given to different IOs during the period from April 2008 to March 2015 for execution of different works were pending for recovery/adjustment as of March 2018. As large amounts were being advanced to the IOs on a regular basis, Audit could not vouchsafe on execution/ completion of assigned works to IOs in absence of supporting documents and vouchers.



The Council stated (June 2019) that all the ZDOs and Executive Engineers had been asked to take immediate action against the defaulting IOs either to compel them for submission of adjustments or to recover the outstanding advances from them.

Details of recoveries affected or action taken against officials were not intimated to Audit (August 2020).

#### **4.7 Outstanding Inspection Reports**

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during audit were communicated to the higher authorities through Inspection Reports (IRs). Rule 74(j) and 78 of TTAADC Fund Rules, 2005 prescribed that the Council shall furnish replies to the IRs within six weeks from the date of receipt.

Further, as per Rule 78 (v) of the TTAADC Fund Rules, 2005, a committee under the chairmanship of Chief Executive Officer with two members was to be constituted to examine and settle the outstanding paragraphs of IRs.

However, outstanding IRs showed that 78 paragraphs included in three IRs issued during 2009-10 to 2015-16 were pending for settlement as of November 2018.

As a result, irregularities pointed out in those IRs had not been addressed as of November 2018.

#### **4.8 Follow up action on Audit Reports**

In terms of Rule 78 (ii) of the TTAADC Fund Rules, 2005, on receipt of comments included in the Audit Report, Council is required to make necessary arrangement to prepare 'Action taken note' indicating therein the action taken or proposed to be taken by the Council. The action taken report, in turn, is to be sent to the Accountant General (Audit) for vetting.

Though, the Audit Reports for the years 1985-86 to 2013-14 in respect of the TTAADC were placed before the Council, action taken on the observations made in these Audit Reports had not been intimated (July 2020).

Rule 74 (k) of TTAADC Fund Rules, 2005 requires the Executive Officer (Finance) to ensure prompt action on the Audit Reports, Annual Accounts and recommendations of the District Council thereon to facilitate improved financial discipline and good governance in the conduct of the affairs of the Council.

The Council stated (June 2019) that in terms of TTAADC Fund Rules, 2005, a committee would be formed immediately with a view to settle the pending audit paragraphs as well as for taking time bound follow-up action.

However, no action taken report was received (August 2020) with respect to Audit Reports submitted.

It is recommended that the Council may ensure time bound action on the audit observations pointed out in the Audit Reports to facilitate improved financial discipline and good governance in the conduct of the affairs of the Council.

#### **4.9 Conclusion**

The audit of the TTAADC for Accounts of the year 2014-15, covering financial management, development activities, internal control and monitoring revealed the following:

- Cases of suspected misappropriation of ₹ 0.88 lakh on procurement of medicines were noticed.
- Due to high mortality and less sprouting of 30,380 rubber stems, ZDO, Dhalai suffered a loss of ₹ 13.67 lakh.
- 22 market stalls in three markets constructed at a cost of ₹ 67.81 lakh by the ZDO, West and ZDO, Khowai remained idle till March 2018 as the village committees could not select beneficiaries.
- Rural Collection Centre for fruits and vegetables constructed at a cost of ₹ 16.68 lakh at Bachaibari ADC village was also lying idle till March 2018 as the Council could not take decision about collection of rent/revenue from the users.
- Temporary advances amounting to ₹ 5.07 crore given to different Implementing Officers during the period from April 2008 to March 2015 for execution of different works were pending for recovery/adjustment as of March 2018.

Therefore, lack of systematic implementation and weak monitoring mechanisms in various departments of the TTAADC had resulted in inefficient and ineffective implementation of different projects and suspected misappropriation of cash and unsettled advances of cash.

#### **4.10 Recommendations**

The Council may consider the following recommendations:

- i. Council needs to maintain proper records to draw Annual Accounts accurately with regard to the Revenue and Capital expenditure, Deposit Fund and other operating heads during the year.
- ii. Council may reconcile their accounts/ records with basic documents periodically as envisaged in TTAADC Fund Rules, 2005.
- iii. Council may ensure timely submission of adjustments bills from Implementing Officers to keep a watch on incomplete projects as well as accountability of Council funds.

- iv. Short credit of interest may be taken up with banks to recover un-credited interest over the years.
- v. Systems for strengthening internal controls and checks in the Council departments and subordinate offices may be put in place on priority.

**Agartala**  
**The 26 July 2021**

  
**(BIVASH RANJAN MONDAL)**  
**Principal Accountant General (Audit), Tripura**

**Countersigned**

**New Delhi**  
**The 04 August 2021**

  
**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



# Appendices



**Appendix- I**  
**Summary of Transactions from District Fund and Deposit Fund**  
*(Reference: Paragraph 2.2.1)*

(₹ in lakh)

<b>Part - I DISTRICT FUND</b>					
<b>Revenue Section</b>					
<b>Receipts</b>			<b>Disbursements</b>		
<b>2013-14</b>	<b>Revenue Receipts</b>	<b>2014-15</b>	<b>2013-14</b>	<b>Revenue Expenditure</b>	<b>2014-15</b>
	<b>1601-Grants -in-aid from State Government-</b>		2,891.20	(i) Other Administrative Service	4,076.49
10,500.00	i) State Plan	11,000.00	446.79	(ii) Pension and Other Retirement Benefit	660.12
4,000.00	ii) Share of Tax	4,400.00	83.64	(iii) Village and Small Industries	98.21
6,993.53	iii) Transfer Scheme	7,522.34 <sup>1</sup>	41.51	(iv) Sports and Youth Affairs	72.31
11,162.06	iv) Transfer Staffs Salary	13,786.95	1,112.7	(v) Public Works Department	614.09
488.78	v) Festival Advance/ Grant	177.55	367.88	(vi) Medical and Public Health	301.36
870.96	vi) 13 <sup>th</sup> Finance Commission	-	3,775.05	(vii) Crop Husbandry	3582.00
4,920.64	(vii) Funds under MGNREGA and other schemes received from State Government	994.85	890.91	(viii) Roads and Bridges	721.10
1,714.43	(viii) Other fund diverted by the State Government	656.22	408.19	(ix) Forest and Wild Life	591.94
	<b>Other - Receipts</b>		703.71	(x) Fisheries	921.34
321.23	(i) Revenue	131.48	129.45	(xi) Art and Culture	10.94
63.11	(ii) Bank Interest	670.18	295.16	(xii) Rural Development	117.34
41.36	(iii) Recovery of salary	31.44	33.09	(xiii) Soil and Water Conservation	2.47
	(iv) Un-spent Money -On Development	104.34	182.23	(xiv) District Council Legislative	198.76
	(v) Recovery of computer loan/ Medical loan	2.64 <sup>2</sup>	738.07	(xv) Welfare of Scheduled Tribes	605.11
193.60	(vi) Unspent money	-	14,985.59	(xvi) General Education	16,264.27
230.40	(vii) Other Administrative Services	-	265.74	(xvii) Information and Publicity	230.95
			549.70	(xviii) Minor Irrigation	67.76
			1,048.82	(xix) Animal Resources	1,443.57
			2.10	(xx) Urban Development	1.96
			4.34	(xxi) Science and Technology	51.19
			117.53	(xxii) Co- Operation	138.94
			29.23	(xxiii) Land Revenue	29.76
			56.75	(xxiv) Housing	0.00
			1,103.35	(xxv) Mid-Day Meal	1,246.62
			4.23	(xxvi) Purchase of Computer and Xerox Machine	10.90
			143.03	(xxvii) Rural Employment Programme (RSVY)	603.01

<sup>1</sup> Total receipts under 'Transfer Scheme from State Government' during 2014-15 was ₹ 11,519.48 lakh of which ₹ 3,997.14 lakh had been shown as Capital Receipts under Capital Section in Statement No. 1 of the Annual Accounts

<sup>2</sup> Bifurcation of "Others" under Receipt side: Total receipts under Computer loan/Medical loan during 2014-15 was ₹ 2.90 lakh of which ₹ 2.64 lakh had been shown under 'Other' under Revenue Section and ₹ 0.26 lakh had been shown as recovery of loans and advances under 'Debt Section' in Statement No. 1 of the Annual Accounts

**Appendix- I (concl...)**

**Summary of Transactions from District Fund and Deposit Fund**

(Reference: Paragraph 2.2.1)

(₹ in lakh)

<b>Part - I DISTRICT FUND</b>					
<b>Revenue Section</b>					
<b>Receipts</b>			<b>Disbursements</b>		
<b>2013-14</b>	<b>Revenue Receipts</b>	<b>2014-15</b>	<b>2013-14</b>	<b>Revenue Expenditure</b>	<b>2014-15</b>
			3,211.92	(xxviii) Social Welfare & Security	3,643.15
			24.93	(xxix) Public Health Schemes	132.76
			286.32	(xxx) Other Rural Development Programme	145.68
			3.81	(xxxi) Electrification	5.42
			Nil	(xxxii) Orange plantation	15.81
			58.36	(xxxiii) Compensation paid to other bodies	252.36
			0.93	(xxxiv) Tender for selling/ levy	1.62
			0.34	(xxxv) 13 <sup>th</sup> Finance Commission	0.00
			20.65	(xxxvi) Payment of Bus fare	17.91
			4,656.18	(xxxvii) MGNREGA	1,147.94
			Nil	(xxxviii) Sale proceed	0.00
<b>41,500.10</b>	<b>Total Revenue Receipts</b>	<b>39,477.99</b>	<b>38,673.43</b>	<b>Total Revenue Expenditure</b>	<b>38,025.16</b>
	<b>Revenue Deficit</b>		<b>2,826.67</b>	<b>Revenue surplus</b>	<b>1,452.83</b>
<b>Capital Section</b>					
1,663.37	(i) Capital Receipt	3,997.14	1,540.36	(i) Capital Outlay	2,167.63
NIL	(ii) Misc. receipts for capital works	0.00	0.00	(ii) Misc. expenditure for capital works	0.00
<b>1,663.37</b>	<b>Total Capital Receipt</b>	<b>3,997.14</b>	<b>1,540.36</b>	<b>Total Capital Outlay</b>	<b>2,167.63</b>
<b>Debt Section</b>					
NIL	i) Loans received from State Government	0.00	0.00	i) Repayment of loans received from Govt.	0.00
NIL	ii) Loans received from other sources	0.00	0.00	ii) Repayment of loans received from other sources	0.00
695.93	iii) Recovery of loans and advances	241.20	501.08	iii) Disbursement of loans and advances	297.54
<b>695.93</b>	<b>Total of Debt Section</b>	<b>241.20</b>	<b>501.08</b>	<b>Total of Debt Section</b>	<b>297.54</b>
<b>43,859.40</b>	<b>Total of Part - I District Fund</b>	<b>43,716.33</b>	<b>40,714.87</b>	<b>Total of Part I District Fund</b>	<b>40,490.33</b>
<b>Part - II DEPOSIT FUND</b>					
<b>Deposit Section</b>					
<b>Receipts</b>			<b>Disbursements</b>		
<b>2013-14</b>		<b>2014-15</b>	<b>2013-14</b>		<b>2014-15</b>
<b>2,150.46</b>	<b>Deposit Receipts</b>	<b>1,814.69</b>	<b>1,578.08</b>	<b>Disbursement of Deposit</b>	<b>1,514.56</b>
<b>2,150.46</b>	<b>Total of Part II Deposit Fund</b>	<b>1,814.69</b>	<b>1,578.08</b>	<b>Total of Part II Deposit Fund</b>	<b>1,514.56</b>
46,009.86	Total Receipts (I + II)	45,531.02	42,292.95	Total Disbursement (I + II)	42,004.89
<b>19,582.81</b>	<b>Opening Balance</b>	<b>23,299.72</b>	<b>23,299.72</b>	<b>Closing Balance</b>	<b>26,825.85</b>
<b>65,592.67</b>	<b>Grand Total</b>	<b>68,830.74</b>	<b>65,592.67</b>	<b>Grand Total</b>	<b>68,830.74</b>

Source: Annual Accounts



## Appendix- II

### List of units covered for transaction audit for the period from April 2013 to March 2016 and accounts audit of 2014-15

(Reference: Paragraph 3.1)

Sl. No.	Name of the Drawing and Disbursing Officer (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.	Principal Officer (Agriculture)
17.	Assistant Director (Animal Resource Development Department), Bir Chandra Manu
18.	Assistant Director (Animal Resource Development Department), Khowai
19.	Assistant Director (Animal Resource Development Department), Kanchanpur
20.	Assistant Director (Animal Resource Development Department), Sikaribari
21.	Superintendent of Agriculture, Tulasikhar

### Appendix- III

#### Statement showing expenditure incurred on capital items during 2014-15

(Reference: Paragraph 3.2.2)

Sl No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
1.	CDPO, Kanchanpur	Purchase of furniture & equipments	2235-02-102-87-58-47	3,70,961
		Purchase of handloom	2235-02-103-02-13-47	39,200
2.	IS, Chaw Manu	Construction of kitchen cum store room	2236	42,16,785
		Purchase of joint bench	2202-01 Gen. Edn. 800	1,02,149
3.	IS, Ratanpur	Purchase of furniture	-	2,02,149
4.	CDPO, Dumburnagar	Purchase of furniture	-	1,31,311
5.	IS, Karbook	Purchase of furniture	-	1,02,149
6.	CDPO, Jampuihill	Purchase of furniture	-	74,060
7.	SA, Gandacherra	Purchase of pump set	2402-800	1,00,000
8.	IS, Ganganagar	Purchase of furniture	2202, 2201	2,01,165
		Construction of kitchen cum store room	2236-02-102-91-24-47	17,86,364
		Purchase of computer	2406	50,000
9.	DFO, 82 Mile	Construction of Tree House at Longthorai Eco Park, Manu	2406	13,86,000
10.	PO, TW	Purchase of computer	-	63,750
		Purchase of furniture	2205-Arts & Culture	75,623
		Purchase of musical instrument	2220	11,28,000
11.	PO, ICAT	Making of kokborok feature film	4225-02-800-43-48-47	2,06,500
		Construction of class room	2220	18,04,200
		Purchase of sarinda	2220	47,250
		Purchase of chonpreng	2205	46,605
12.	IS, Damcherra	Purchase of kitchen device	2236-02-102-87-49	1,10,000
		Construction of kitchen shed	2236-102	46,76,762
13.	PO, Education	Purchase of furniture	4225-02	38,34,676
		Purchase of kitchen device	2236-102	1,05,500
14.	IS, Khumulwng	Construction of kitchen shed	2236-102	42,78,000
		Purchase of furniture	2201-800	1,78,760
		Construction of toilet	2236-102	3,86,848
		Purchase of kitchen device	-	1,00,084
15.	IS, Watlaktuithu	Construction of residential school	-	10,61,853
		Construction of kitchen cum store	-	12,29,580
		Purchase of furniture	-	8,23,017
16.	IS, Mungiakami	Purchase of joint bench	2202-01	1,02,149
		Purchase of furniture	2202-01	98,771
		Construction of kitchen cum store	2236-12	43,31,052
17.	IS, Rupaichari	Purchase of kitchen device	2202	1,45,000
		Purchase of school furniture	2202-106	1,53,223
18.	IS, Gandacherra	Purchase of kitchen device	-	4,60,000
		Construction of kitchen shed	-	1,36,646
19.	IS, Raiyabari	Purchase of kitchen device	2236-02-102-41-46-47	1,09,773
20.	IS, Ambassa	Purchase of kitchen device	2202	1,55,000
		Construction of kitchen shed	2202	51,55,910
		Purchase of kitchen device	2236	1,64,000
21.	IS, Tulasikhor	Construction of kitchen cum store	-	19,24,364
		Purchase of joint bench	-	1,27,686
		Construction of kitchen cum store	-	68,22,183
22.	IS, Chailengta	Purchase of kitchen device	-	2,10,531
		Purchase of joint bench	-	1,02,149

**Appendix- III (contd..)**  
**Statement showing expenditure incurred on capital items during 2014-15**  
*(Reference: Paragraph 3.2.2)*

Sl No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
23.	IS, Ompinagar	Construction of kitchen cum store	2236-102	10,20,870
24.	IS, 82 Mile	Construction of kitchen cum store	-	37,15,505
		Purchase of joint bench	-	1,12,193
		Purchase of kitchen device	-	2,50,000
25.	IS, Harepkuwar	Construction of kitchen cum store	2236-02-102-87-49-49 P	6,90,000
		Purchase of kitchen device	2236-02-102-87-49-49 P	1,10,000
		Purchase of joint bench	2201-Gen. Edn.	1,27,686
26.	IS, Chellagangmukh	Purchase of kitchen device	2236-102	1,10,000
		Construction of kitchen shed	2236-102	15,10,364
		Purchase of furniture	2201-800	1,02,149
27.	IS, Bishramganj	Purchase of furniture	2202-109	1,24,796
		Construction of kitchen cum store	2236-102	85,224
		Purchase of kitchen device	2236-102	15,000
28.	EE, Khowai	Construction of roads & bridges	3054	98,43,490
		Construction of mini deep tube well	2702, 4515, 2515, 3604	96,07,844
		Construction of double storied market shed	2401	35,45,744
		Construction of girls' hostel	4225	1,45,803
		Construction of boys' hostel	4225	54,82,621
29.	EE, North	Construction of mini deep tube well	2215/101	18,93,321
30.	EE, South	Construction of mini deep tube well	3604-200	35,01,996
		Construction of ring well	2702-103	29,24,493
31.	EE, Dhalai	Construction of building	-	6,67,14,110
		Construction of mini deep tube well	-	47,44,508
32.	EE, West	Construction of Motor Stand at Khumulwng	-	55,79,604
		Construction of Office cum Feed Godown in Pig Breeding Farm at Belbari	-	11,03,336
		Construction of boundary wall at TFMC	-	15,19,068
		Construction of Boys' hostel at Khumpui including providing copper plate earthing and internal electrification of composite office building	-	13,47,699
		Construction of Grand Stand (VIP and press box) at Sports Complex	-	1,26,38,235
		Construction of semi permanent staff quarter (2 unit) for Kherengbar Hospital	-	9,62,013
		Construction of New Building at Khumpui Academy	-	1,22,26,234
		Construction of Kokborok Library/ internal electrification	-	6,31,184
		Construction of Krish Bhawan at Debendra Choudhury Para/internal electrification	-	2,59,700
		Internal electrification of 7 nos. Ashram Hostel	-	22,92,645
		Construction of Sports Complex	-	18,28,912

**Appendix- III (contd..)**

**Statement showing expenditure incurred on capital items during 2014-15**

*(Reference: Paragraph 3.2.2)*

Sl No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
		Construction of boundary wall around modern library for State level Kokborok at Khumulwng	-	21,63,942
		Development of Farmer Training Centre (Construction of boundary wall)	-	11,06,592
		Construction of Furrowing house in the Pig Breeding farm at Belbari	-	42,71,442
		Construction of development of whole sale market at Barkathal (2nd instalment)	-	46,99,000
		Construction of community hall Devendra Chow (internal electrification)	-	8,85,000
		Sinking and installation of MDTW for GDA quarter	-	61,399
		Extension of building for class room (2nd floor)/ construction of building classroom for SMC Khumulwng (internal electrification)	-	1,78,830
		Construction of green room toilet behind open stage at Khumulwng Park	-	4,44,706
		Construction of screening room at the entrance gate of CEM quarter	-	9,14,646
		Construction of class room of Tripura Folk Music College at Khumulwng	-	12,49,170
	EE, West	Construction of Type 4 quarter at Kherengbar Hospital (twin type/first floor)	-	9,18,066
		Construction of Barkathal Whole sale market under RKVY	-	4,00,000
		Construction of semi permanent barrack for 71 Bn. CRPF at khumulwng including latrine and urinal	-	11,72,981
		Construction of Devendra Choudhury Para SB School (internal electrification)	-	1,88,013
		Construction of concrete ferry ghat including ticket counter at Khumulwng park and construction of credle and bench for children	-	9,10,206
		Construction of hard drawn steel wire fencing around the science park at Khumulwng	-	1,25,138
		Creation of MDTW	-	10,82,400
		Construction of one market stall at Barkathal	-	2,32,307
		Installation of 11 nos. MDTW and 2 nos. RCC Ring well for DWS under 13th Finance Commission	-	36,08,842
		Construction of composite office building at Zonal Head Quarter, West Zone (Phase 2)	-	10,00,000

Appendix- III (Contd..)

Statement showing expenditure incurred on capital items during 2014-15

(Reference: Paragraph 3.2.2)

Sl No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
33.	ZDO, Khowai	Construction of mini deep tube well	2515	12,69,717
		Construction of ring well	2515	33,60,000
		Construction of ompi hostel	4059/051	2,86,853
		Construction of market stall	2425/800	10,87,614
		Purchase of almirah	2228/800	5,05,980
		Construction of school (3rd phase)	2202/800	44,76,021
34.	ZDO, South	Construction of mini deep tube well	2505/101	74,34,641
		Construction of rcc ring well	2505/101	5,77,060
		Purchase of xerox machine	3451	39,129
		Construction of chamber of szdc	4059/051	1,42,262
		Construction of kitchen shed	4059/051	1,58,335
		Construction of mini barrage	2505/101	2,80,000
		Construction of market shed	-	8,17,222
		Construction of mini deep tube well	4515-00	5,60,518
		Construction of ring well	13th Finance	2,88,100
		Construction of health centre	2210	5,62,973
		Construction of pucca latrine & urinal	2210	1,20,067
35.	ZDO, Dhalai	Construction of boundary wall of ST hostel	2202	9,82,399
		Construction of 100 seated hostel	2202	32,67,400
		Construction of kitchen shed for ST girls' hostel	2202	3,44,485
		Construction of 300 seated community hall	MPLAD	64,48,833
		Purchase of printer	2070 CONTG NP	4,12,500
36.	E.O. (Admn)	Purchase of 2 nos generator set	2070 CONTG NP	8,71,000
		Construction of canteen house	2070 CONTG NP	3,07,100
		Purchase of ac machine	2070 CONTG NP	1,98,000
		Purchase of digital copier	800 IT CELL	65,313
		Purchase of Musical Instrument (ICAT)	2220	2,48,040
37.	ZDO, North	Construction of Sub-ZDO Office, Dasda	2515	13,42,826
		Construction of Ashram School	2202	30,35,429
		Construction of MTA Hostel, DMC	2202	12,54,969
		Construction of boys'/girls' ashram school	2202	70,09,014
		Construction of boys'/girls' hostel	2202	65,62,208
		Construction of teachers' quarter	2202	47,35,866
		Construction of brick soling road	2225	4,35,277
		Construction of community hall	2072	7,48,570
38.	ZDO, West	Construction of pucca drain	2072	34,71,500
		Construction of school	2202	86,24,289
		Construction of double storied building	2202	32,74,079
		Construction of road	2072	5,94,700
		Execution of construction works	2072	1,21,50,155
		Field levelling of market	2401	3,10,322
		Construction of market stall	2401	53,32,453

**Appendix- III (concl..)**

**Statement showing expenditure incurred on capital items during 2014-15**

*(Reference: Paragraph 3.2.2)*

Sl No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
		Mini Deep Tube Well	2072	1,49,80,399
		Purchase of musical instrument	2220	1,75,000
		Purchase of furniture	2204	4,97,508
		Purchase of steel almirah	2810	2,71,545
	ZDO, West	Construction of RCC pucca chanel	NREGA	15,00,000
		Construction of RCC ring well	NREGA	19,16,000
		Construction of RCC slab culvert	NREGA	31,32,498
		Rearing house	2851	1,50,000
		Weaving cluster	2851	3,91,600
		<b>Total</b>		<b>34,85,04,534</b>

**Appendix-IV**  
**Statement showing closing balances lying with the Sub-ZDOs as on 31<sup>st</sup> March 2015**  
*(Reference: Paragraph 3.4.1.2)*

(in ₹)

Sl. No.	Name of the SZDOs	Closing Balance as on 31 March 2015
<b>ZDO (South )</b>		
1.	Sub Zonal Development Office, Ampu	31,09,740
2.	Sub Zonal Development Office, Manu Bankul	4,42,243
3.	Sub Zonal Development Office, Birchandra Manu	25,16,536
4.	Sub Zonal Development Office, Killa	8,39,844
5.	Sub Zonal Development Office, Dalak	8,41,923
6.	Sub Zonal Development Office, Kaladhepa	26,23,083
7.	Sub Zonal Development Office, Garjee	56,217
8.	Sub Zonal Development Office, Karbook	46,99,085
9.	Sub Zonal Development Office, Kalshimukh	9,95,696
10.	Sub Zonal Development Office, Ratanpur	-
<b>Sub Total</b>		<b>1,61,24,367</b>
<b>ZDO (Dhalai)</b>		
1.	Sub Zonal Development Office, Ambassa	40,37,045
2.	Sub Zonal Development Office, Ganganagar	12,40,960
3.	Sub Zonal Development Office, Maharani	1,90,18,461
4.	Sub Zonal Development Office, Chawmanu	6,94,064
5.	Sub Zonal Development Office, Manughat	84,59,585
6.	Sub Zonal Development Office, Gandacherra	8,14,758
<b>Sub Total</b>		<b>3,42,64,873</b>
<b>ZDO (North)</b>		
1.	Sub Zonal Development Office, Rajkandi	30,35,604
2.	Sub Zonal Development Office, Vanghmun	19,43,056
3.	Sub Zonal Development Office, Noagang	16,60,912
4.	Sub Zonal Development Office, Dasda	34,28,311
5.	Sub Zonal Development Office, Machmara	6,00,419
6.	Sub Zonal Development Office, Damcherra	5,92,859
<b>Sub Total</b>		<b>1,12,61,161</b>
<b>ZDO WEST</b>		
1.	Sub Zonal Development Office, Hezamara	1,98,45,287
2.	Sub Zonal Development Office, Khumulwng	8,78,985
3.	Sub Zonal Development Office, Mandai	77,28,270
4.	Sub Zonal Development Office, Bishramganj	27,92,551
5.	Sub Zonal Development Office, Takarjala	1,45,21,920
6.	Sub Zonal Development Office, Mohanbhog	7,26,101
7.	Sub Zonal Development Office, Abhicharan	2,41,08,765
<b>Sub Total</b>		<b>7,06,01,879</b>
<b>ZDO (Khowai)</b>		
1.	Sub Zonal Development Office, Mungiakami	2,17,58,661
2.	Sub Zonal Development Office, Baizalbari	8,77,322
3.	Sub Zonal Development Office, Bachaibari	68,98,503
4.	Sub Zonal Development Office, Duski	1,01,60,901
<b>Sub Total</b>		<b>3,96,95,387</b>
<b>Total</b>		<b>17,19,47,667</b>

## Appendix-V

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

(Reference: Paragraph 3.4.1.3)

Sl. No.	Name of unit	2014-15		
		Cheque No.	Date	Amount (in ₹)
1.	AD, ARDD, BC Manu	842704	12-04-2010	9,481
		493822	31-10-2014	2,000
2.	ZDO, West	831395	18-02-2008	320
		840906	19-02-2009	1,700
		845703	09-01-2008	1,500
		995539	06-04-2009	2,800
		818555	23-02-2010	1,710
		818623	17-03-2010	80
		821706	06-01-2010	51
		821763	07-01-2010	1,204
		25605	05-04-2011	10,000
		942155	09-02-2011	2,700
		111672	04-10-2012	1,500
		378317	07-03-2013	4,000
		725192	02-06-2014	3,000
		781840	27-09-2014	4,892
		774227	02-10-2014	4,366
		375409	30-03-2013	9,500
3.	ZDO, North	152971	11-08-2013	37
4.	ZDO, South	837767	18-07-2014	10,88,824
		493789	12-06-2014	1,460
5.	ZDO, Dhalai	838103	12-10-2014	3,000
		438312	06-11-2013	2,990
6.	EE, West	780829	09-03-2014	19,074
		780879	26-09-2014	980
		782268	14-11-2014	15,000
		307938	09-03-2014	3,000
		150158	20-05-2014	2,173
7.	EE, Khowai	393674	04-07-2012	3,680
8.	EE, North	446586	08-01-2014	7,154
		446590	08-02-2014	53,162
		41651	07-02-2012	5,000
		130703	25-11-2014	1,000
9.	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
		37912	01-02-2014	5,077
		492944	24-04-2014	53,386
		492945	24-04-2014	19,905
		492975	29-05-2014	34,479
10.	IS, Jampuijala	289626	16-07-2014	18,500
11.	IS, Chailengta	5226	05-05-2011	10,170
		756272	13-08-2012	11,303
		475266	07-05-2012	2,000
		736855	09-12-2014	19,160



**Appendix-V (Contd...)**

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

*(Reference: Paragraph 3.4.1.3)*

Sl. No.	Name of unit	2014-15		
		Cheque No.	Date	Amount (in ₹)
12.	CDPO, Damcherra	313335	08-06-2012	734
		297715	10-09-2012	693
		297757	01-10-2012	500
		297761	01-10-2012	500
		297793	16-10-2012	1,500
		297611	07-08-2012	679
		297678	01-09-2012	1,000
		297695	05-09-2012	1,500
		296722	28-01-2013	300
		296731	29-01-2013	515
		296739	29-01-2013	350
		296800	07-02-2013	1,661
		296231	18-12-2012	400
		296234	18-12-2012	400
		296236	18-12-2012	500
		296237	18-12-2012	500
		296275	03-01-2013	500
		296289	08-01-2013	400
		296296	08-01-2013	400
		296146	12-11-2012	500
		296149	12-11-2012	400
		296151	12-11-2012	400
		296160	20-11-2012	1,500
		296161	20-11-2012	1,500
		296162	20-11-2012	1,500
		296188	04-12-2012	1,500
		297452	12-07-2012	669
		297455	23-07-2012	300
		297456	23-07-2012	300
		297471	01-08-2012	1,500
		297472	01-08-2012	1,500
		132828	18-04-2014	535
		132830	18-04-2014	400
		403164	12-03-2012	1,500
		403167	12-03-2012	683
		403192	25-03-2013	500
		403194	25-03-2013	400
		403195	25-03-2013	400
		403196	25-03-2013	400
		133466	10-01-2012	150
		719307	12-08-2013	1,500
		721108	31-12-2014	2,400
		721109	31-12-2014	2,400
		721111	31-12-2014	2,400
		721113	31-12-2014	2,500
		721142	24-02-2014	150
		721736	25-03-2014	150

**Appendix-V (Contd..)**

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

*(Reference: Paragraph 3.4.1.3)*

Sl. No.	Name of unit	2014-15		
		Cheque No.	Date	Amount (in ₹)
	CDPO, Damcherra	721737	25-03-2014	150
		757101	03-05-2014	1,027
		757899	25-09-2014	1,380
		757900	25-09-2014	1,604
		756214	13-10-2014	250
		756216	13-10-2014	340
		756217	13-10-2014	250
		756220	13-10-2014	375
		756235	31/11/2014	474
13.	IS, Rupaichari	306941	16-10-2007	242
		480815	06-03-2014	10,500
		858231	12-10-2014	7,908
14.	PO, ICAT	375754	16-04-2013	440
		380621	09-10-2013	2,500
		380677	11-01-2013	30,000
		723746	12-04-2013	1,000
		782959	22-11-2014	6,000
		774711	29-12-2014	1,000
		725956	02-05-2014	5,000
15.	PO, LRS	2500	12-08-2014	4,500
16.	PO, Sports & Youth Programme	198	12-02-2014	2,250
		199	12-02-2014	800
17.	SA, Kanchanpur	464126	19-11-2014	31,400
		365349	18-09-2013	288
		365391	29-10-2013	256
		861479	31-05-2014	4,785
		889639	27-10-2014	6,080
		889632	21-10-2014	3100
		889639	27-10-2014	6,080
		889691	31-12-2014	20,000
18.	IS, Harepkuwar	409251	19-09-2014	2,500
19.	SA, Chaw Manu	85215	08-11-2010	2,000
		875665	30-09-2011	15,000
		566939	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
		736344	12-04-2013	11,172
		45700	10-05-2012	2,000
20.	IS, B C Manu	492320	03-05-2014	2,000
		838005	05-12-2014	3,52,900
21.	IS, Gandacherra	118057	10-12-2011	1,717
22.	PO, SW&SE	234	12-02-2014	2,800
		235	12-02-2014	500

Appendix-V (contd..)

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

(Reference: Paragraph 3.4.1.3)

Sl. No.	Name of unit	2014-15		
		Cheque No.	Date	Amount (in ₹)
23.	SA, Tulasikhar	242674	14-06-2012	549
		242609	14-06-2012	294
		142624	14-06-2012	9,720
		831011	29-12-2014	1,232
		831012	29-12-2014	616
		831020	29-12-2014	924
24.	IS, Ganganagar	839424	10-10-2014	3,080
25.	SA, Gandacherra	248441	12-02-2009	5,000
		671251	31-01-2011	62,677
		671262	13-03-2011	9,613
		6864	31-05-2011	15,195
		245693	26-10-2013	2,36,991
		241843	03-05-2014	4,700
		251861	18-05-2014	1,768
		251862	18-05-2014	1,768
26.	PO (Forest)	468571	10-07-2013	570
		113	17-11-2014	400
27.	SA, Mandwai	296757	27-07-2014	750
		977957	02-06-2014	500
28.	IS, Kanchanpur	598545	12-07-2007	49,401
29.	SF, LTV	312552	10-01-2013	150
		475068	02-11-2014	37,975
30.	IS, Bishramganj	470361	21-06-2013	20,000
		470373	07-02-2013	5,000
		633434	08-07-2013	5,000
31.	IS, Khumulwang	4967	26-04-2012	5,000
		379375	09-04-2013	10,590
		722217	25-09-2013	2,600
		724135	19-12-2013	41,608
32.	IS, Damcharra	731118	12-08-2006	2,760
		427594	12-05-2007	12,000
		129249	03-11-2011	14,000
		132982	07-05-2012	294
33.	AD, ARDD, North Tripura	799287	04-04-2011	1,553
		42330	12-05-2011	1,358
		62506	08-02-2011	1,553
		50364	08-01-2012	20
		365222	08-01-2013	1,992
		365238	09-02-2013	1,992
		71374	17-05-2014	34,846
		859823	09-02-2014	6,000

**Appendix-V (concl..)**

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

*(Reference: Paragraph 3.4.1.3)*

Sl. No.	Name of unit	2014-15		
		Cheque No.	Date	Amount (in ₹)
34.	AD, ARDD, Dhalai	135587	25-09-2012	761
		237524	26-02-2013	190
		237525	03-02-2013	459
		237553	04-11-2013	6,820
		237582	05-03-2013	43,684
		238613	07-04-2013	2,230
		438614	07-04-2013	13,770
		440029	11-11-2013	1,039
		730102	26-08-2014	1,147
		730149	26-09-2014	361
		730173	28-10-2014	573
35.	CDPO, Kanchanpur	79962	07-06-2013	64,800
		365939	09-09-2013	1,94,200
		701497	04-09-2014	3,900
		475114	22-04-2014	1,364
		860572	08-11-2014	30,280
Total				31,58,529

## Appendix- VI

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

(Reference: Paragraph 3.4.1.3)

Sl. No.	Name of DDO	From whom received	Cheque No.	Date	Amount (in ₹)
1.	ZDO(South)	BDO, Satchand	665495	09-07-10	17,13,474
2.	ZDO (West)	SZDO, Baizalbari	200390	03-12-08	500
			461018	18-11-09	22,185
			170333	19-09-08	5,750
		SZDO, Hezamara	812426	09-09-08	1,040
		SZDO, Tulashikhar	583588	17-07-09	7,500
		J.Deep Chemical and Fertiliser	420847	24-03-11	12,241
			155884	25-02-14	32,760
<b>Total</b>					<b>17,95,450</b>

## Appendix -VII

### 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 3.4.1.4)

(in ₹)

Sl. No.	Name of DDO	Closing Balance in 2014-15 as per		
		Cash Book	Accounts	Difference
1	Assistant Director, Animal Resource & Development Department, B C Manu	85,54,026	81,84,176	3,69,850
2	Child Development Project Officer, Damcherra	59,76,058	57,62,574	2,13,484
3	Child Development Project Officer, Manu	1,95,00,943	1,94,90,943	10,000
4	Deputy Principal Officer (Social Welfare & Social Education)	9,75,045	9,75,045	0
5	District Forest Officer, 82 Mile	39,56,002	16,54,536	23,01,466
6	Executive Engineer (Dhalai)	15,22,85,458	3,35,96,198	11,86,89,260
7	Executive Engineer (North)	8,42,49,358	4,56,05,944	3,86,43,414
8	Executive Engineer (South)	5,83,47,388	5,22,32,253	61,15,135
9	Executive Officer (Admn)	1,32,01,476	1,33,45,985	-1,44,509
10	Executive Officer (Finance)	78,55,55,216	78,56,40,256	-85,040
11	Inspector of Schools, 82 Mile	51,26,669	26,17,963	25,08,706
12	Inspector of Schools, Chellagangmukh	1,81,35,044	1,15,10,279	66,24,765
13	Inspector of Schools, Gandacherra	1,07,68,140	70,52,604	37,15,536
14	Inspector of Schools, Ganganagar	5,87,235	5,49,551	37,684
15	Inspector of Schools, Harepkuwar	27,38,093	3,39,520	23,98,573
16	Inspector of Schools, Jampuijala	49,53,553	33,56,440	15,97,113
17	Inspector of Schools, Karbook	8,89,022	1,44,859	7,44,163
18	Inspector of Schools, Khumulwang	84,38,558	62,50,204	21,88,354
19	Inspector of Schools, Watloktwithu	7,52,107	7,52,107	0
20	Principal Officer (Fish)	1,17,28,627	1,11,78,627	5,50,000
21	Principal Officer (Forest)	5,48,486	5,44,748	3,738
22	Principal Officer (ICAT)	34,40,174	29,02,971	5,37,203
23	Principal Officer (Social Welfare & Social Education)	17,58,569	17,58,569	0
24	Superintendent of Agriculture, Gandacherra	2,62,13,540	2,62,13,540	0
25	Superintendent of Agriculture, Kanchanpur	2,63,98,902	2,63,98,902	0
26	Superintendent of Agriculture, Mandwai	3,82,99,911	2,19,27,336	1,63,72,575
27	Superintendent of Agriculture, Rupaichari	1,45,44,677	1,45,34,677	10,000
28	Superintendent of Agriculture, Tulasikhar	1,83,93,640	1,58,83,444	25,10,196
29	Superintendent of Fishery, Gandacherra	1,02,14,204	93,41,729	8,72,475
30	Superintendent of Horticulture, Kanchanpur	2,49,97,407	2,13,55,224	36,42,183
31	Zonal Development Officer (Dhalai)	7,52,19,410	6,70,90,350	81,29,060
32	Zonal Development Officer (Khowai)	2,47,00,742	1,13,51,847	1,33,48,895
33	Zonal Development Officer (North)	2,10,95,266	2,10,95,266	0
34	Zonal Development Officer (South)	15,52,51,939	1,26,82,474	14,25,69,465
35	Zonal Development Officer (West)	4,27,15,062	1,95,96,699	2,31,18,363
<b>Total</b>		<b>1,68,05,09,947</b>	<b>1,28,29,17,840</b>	<b>39,75,92,107</b>

## Appendix-VIII

## Statement of DDO wise incorrect credit of interest

(Reference: Paragraph 3.4.1.5)

(in ₹)

Sl. No.	Name of DDO	Bank A/C No.	Bank	Interest due in 2014-15	Interest credited	Difference
1.	AD, ARDD, South	8046011850323	TGB, B C Nagar	3,46,316	3,41,755	4,561
2.	DFO, 82 Mile	8093012117641	TGB, Nalkata	53,847	50,289	3,558
3.	Dy. PO (North & Dhalai), Manu	8093012126001	TGB, Manu	8,383	3,868	4,515
4.	Dy. PO (SW&SE), Manu	8093012110064	TGB, Manughat	21,788	20,250	1,538
5.	EE, Khowai	8013012011778	TGB, Ampura	6,43,206	6,17,996	25,210
6.	EE, North	8087012036010	TGB, Pecharthal	15,45,744	13,98,535	1,47,209
7.	EE, West	8039011903031	TGB, Khumulwng	9,18,508	7,64,562	1,53,946
8.	IS, Jampuijala	8019011702346	TGB, Jampuijala	2,20,740	1,35,285	85,455
9.	IS, Kanchanpur	8084010037268	TGB, Kanchanpur	4,53,790	1,19,495	3,34,295
10.	PO (ARDD)	8039011903082	TGB, Khumulwng	4,24,712	3,64,064	60,648
		4012040000012	TSCB, Khumulwng	55,522	32,630	22,892
11.	SA, Chaw Manu	8092010030135	TGB, Chailengta	7,77,029	5,97,410	1,79,619
		8092012024448	TGB, Chailengta	3,63,810	2,76,756	87,054
12.	SA, Rupaichari	8053050400685	TGB, Harina	3,59,920	0	3,59,920
13.	SA, Tulasikhok	8106011805031	TGB, Champhaour	4,45,592	3,98,900	46,692
14.	Secretary District Council	8039011903033	TGB, Khumulwng	93,347	90,129	3,218
15.	SF, Gandacherra	8094012340168	TGB, Gandacherra	2,58,049	2,47,690	10,359
16.	SH, Kanchanpur	8084010089399	TGB, Kanchanpur	4,27,911	2,85,669	1,42,242
17.	ZDO, Dhalai	8091012108979	TGB, Jawharnagar	4,13,080	3,43,427	69,653
18.	ZDO, Khumulwng	8039011903029	TGB, Khumulwng	12,38,495	1,21,972	11,16,523
		4012040000001	TSCB, Khumulwng	3,09,524	3,01,669	7,855
19.	ZDO, South	8046011822285	TGB, B C Nagar	8,80,859	6,16,293	2,64,566
20.	Executive Officer, Finance	8039011903815	TGB, Khumulwng	1,76,743	1,59,903	16,840
		8039011903038		46,98,983	45,47,162	1,51,821
		8039011903041		40,92,350	22,22,710	18,69,640
		1813010000240		19,65,264	17,60,312	2,04,952

**Appendix-VIII (concl..)**

**Statement of DDO wise incorrect credit of interest**

*(Reference: Paragraph 3.4.1.5)*

*(in ₹)*

Sl. No.	Name of DDO	Bank A/C No.	Bank	Interest due in 2014-15	Interest credited	Difference
21.	Executive Officer, Administration	8039011903034	TGB, Khumulwng	2,39,079	0	2,39,079
		8039011903090		87,554	365	87,189
Total				2,15,20,145	1,58,19,096	57,01,049

*Source: Bank statement and information furnished by the respective DDOs*



## Appendix-IX

## Statement showing cheques in transit not taken into account during 2014-15

(Reference: Paragraph 3.4.1.6)

(in ₹)

Name of the DDO who issued cheques	Cheque No	Date	Amount	Purpose	Date of entry in the Cash Book of EO (Fin)	Reference
					<b>A/C No 8039011903038</b>	
CDPO, Manu	936884	25-03-2015	2,61,056	Interest money		Page-36
DFO(82 Mile)	879435	31-03-2015	2,031	Interest money	24-04-2015	Page-34
EE(North)	131712	31-03-2015	28,695	Interest money	24-04-2015	Page-33
EE(West)	190358	30-03-2015	24,250	Revenue collection	24-04-2015	Page-34
I/S, Bishramganj	16039	30-03-2015	170	HR/LHW	24-04-2015	Page-33
I/S, Tulashikar	830023	25-03-2015	2,25,296	Interest money	24-04-2015	Page-34
I/S, Watlaktuithu	762166	24-03-2015	87,333	Interest money	24-04-2015	Page-34
PO(Agri)	988	31-03-2015	800	Computer loan recovery	04-04-2015	Page-71
PO(Agri)	987	31-03-2015	3,750	Festival Advance recovery	04-04-2015	Page-71
PO(Coop)	849	30-03-2015	2850	Festival Advance recovery	04-04-2015	Page-71
PO(Coop)	1778	30-03-2015	400	Computer loan recovery	04-04-2015	Page-71
PO(Coop)	1782	30-03-2015	3,200	Festival Advance recovery	04-04-2015	Page-71
PO(Forest)	75	30-03-2015	570	HR/LHW	24-04-2015	Page-34
PO(Health)	930456	30-03-2015	7,460	HR/LHW	24-04-2015	Page-33
PO(Health)	930455	30-03-2015	630	HR/LHW	24-04-2015	Page-33
PO(TW)	878	31-03-2015	1,84,900	Festival Advance recovery	04-04-2015	Page-71
ZDO(South)	838907	30-03-2015	7,063	HR/LHW- 1383; Sale proceeds-480; Trade License-2200; Levy Tax-3000	24-04-2015	Page-34
ZDO(South)	355304	30-03-2015	31,479	Interest money		Page-35
					<b>A/C No 2735274011</b>	
DFO, BC Manu	493694	31-03-2015	5,400	Festival Advance recovery	27-04-2015	Page-76
Dy PO(Education), Manughat	595452	26-03-2015	750	Festival Advance recovery	24-04-2015	Page-75
IS, BC Manu	838091	30-03-2015	9,16,798	Festival Advance recovery	24-04-2015	Page-75
IS, Bishramganj	16040	30-03-2015	41,500	Advance recovery	18-04-2015	Page-72
IS, Ganganagar	874487	31-03-2015	3,200	Festival Advance recovery	22-04-2015	Page-73
IS, Ganganagar	874486	31-03-2015	7,950	Festival Advance recovery	22-04-2015	Page-73

**Appendix-IX (concl..)**

**Statement showing cheques in transit not taken into account during 2014-15**

*(Reference: Paragraph 3.4.1.6)*

*(in ₹)*

Name of the DDO who issued cheques	Cheque No	Date	Amount	Purpose	Date of entry in the Cash Book of EO (Fin)	Reference
IS, Harepkwar	382081	30-03-2015	4861	Refund of overdrawn salary	18-04-2015	Page-72
IS, Harepkwar	382080	30-03-2015	1,37,750	Festival Advance recovery	22-04-2015	Page-73
IS, Kanchanpur	941404	31-03-2015	61,042	Unspent Fund	27-04-2015	Page-76
IS, Kanchanpur	941407	31-03-2015	3,62,010	Unspent Fund	27-04-2015	Page-76
IS, Machmara	285792	28-03-2015	32,700	Festival Advance recovery	08-05-2015	Page-76
PO(Forest)	1073	30-03-2015	3,100	Festival Advance recovery	04-04-2015	Page-71
PO(Forest)	1074	30-03-2015	400	Computer loan recovery	04-04-2015	Page-71
PO(Health)	930454	30-03-2015	13,550	Festival Advance recovery	18-04-2015	Page-72
PO(Industry)	1903	27-03-2015	2,000	Festival Advance recovery	27-04-2015	Page-76
PO, ARDD	636	27-03-2015	800	Computer loan recovery	24-04-2015	Page-75
PO, ARDD	773958	27-03-2015	2,050	Festival Advance recovery	24-04-2015	Page-76
PO, ARDD	635	27-03-2015	5,550	Festival Advance recovery	27-04-2015	Page-76
Secy, Dist Council	191837	16-03-2015	500	LTC Advance	25-05-2015	Page-82
ZDO(Dhalai)	850134	24-03-2015	5,62,973	Renovation of Shikaribari Health Centre	04-04-2015	Page-71
ZDO(South)	355301	11-03-2015	400	Festival Advance recovery	04-04-2015	Page-71
ZDO, Khowai	192236	31-03-2015	1,500	Excess money	18-04-2015	Page-72
ZDO, South	838906	30-03-2015	5,73,800	Unspent Festival advance	24-04-2015	Page-75
<b>Total:</b>			<b>36,12,517</b>			

*Source: Cash book and bank statement of EO (Finance)*

## Appendix-X

### Details of Saving Bank Accounts

(Reference: Paragraph 3.4.1.7)

(in ₹)

Name of the Bank	Bank account No.	Purpose	Balance as on 31 March 2015 as per Cash Book	Balance as on 31 March 2015 as per Bank statement	Difference
Tripura Gramin Bank	8039011903042 (2740)	Salary	22,91,44,600	39,13,23,257	(+)16,21,78,657
	8039011903041 (2735)	Development scheme	27,22,79,598	723,71,418	(-)19,99,08,180
	8039011903038 (1041)	Revenue	13,85,61,161	11,11,17,906	(-)2,74,43,255
	8039011903064 (3669)	Interest earned from fixed deposit	1,60,06,228	57,95,485	(-)1,02,10,743
Tripura State co-operative Bank	4012040000011 (11)	Salary/ Development scheme	7,27,76,959	9,35,77,173	(+)2,08,00,214
	4012040000115 (115)	Development scheme (IGMSY)	30,75,130	30,75,130	0
United Bank of India	1813010000240 (240)	Salary/Development scheme	4,92,31,740	7,48,97,109	(+)2,56,65,369
Axis Bank	2760101000177 72 (17772)	Development scheme	10,24,837	10,24,837	0
State Bank of India	33487451182 (1182)	Development scheme	34,54,963	43,34,566	(+)8,79,603
<b>Total:</b>			<b>78,55,55,216</b>	<b>75,75,16,881</b>	<b>2,80,38,335</b>
Tripura Gramin Bank	8039011903815 (17528)	Bank Interest	Not available	44,89,189	

**Source:** Cash book and bank statement of EO (Finance)

## Appendix-XI

### DDO wise details of Bank Reconciliation

(Reference: Paragraph 3.4.1.7)

(in ₹)

Sl. No.	Name of DDO	Balance as on 31 March 2015 as per Cash Book	Balance as on 31 March 2015 as per Bank Statement	Difference
1.	Principal Officer (Co-operative)	14,70,287	20,52,861	5,82,574
2.	Child Development Project Officer, Jampui Hill	6,84,907	10,09,144	3,24,237
3.	Principal Officer (Tribal Welfare)	6,31,015	15,98,931	9,67,916
4.	Principal Officer (Fishery)	1,17,28,627	1,45,18,916	27,90,289
5.	Principal Officer (Health)	39,28,661	66,56,252	27,27,591
6.	Principal Officer (Industries)	40,461	3,02,846	2,62,385
7.	Superintendent of Fishery, Jatanbari	19,57,610	21,77,077	2,19,467
8.	Superintendent of Agriculture, Rupaichari	1,45,44,677	1,23,61,520	(-) 21,83,157
9.	Superintendent of Horticulture, Kanchanpur	2,49,97,407	2,21,80,257	(-) 28,17,150
10.	Assistant Director, Animal Resource & Development Department, Khumulwng	55,24,046	82,78,085	27,54,039
11.	Deputy Principal Officer (Education), North & Dhalai, Manughat	3,44,622	3,67,020	22,398
12.	EO (Finance), GPF	1,73,40,734	2,29,84,556	56,43,822
<b>Total</b>		<b>8,31,93,054</b>	<b>9,44,87,465</b>	<b>1,12,94,411</b>

*Source: Cash book and bank statement of EO (Finance)*

## Appendix-XII

## Statement showing details of non accountal of medicines

(Reference: Paragraph 4.2)

Sl. No.	Name of medicines/ equipment	Name of suppliers/ agencies	Challan No. & date	Date of receipt	Quantity	Amount (in ₹)
1.	Tab. Cefodoxime 100 mg	A.M Saha Drug Centre	77, 30.06.14	30.06.14	3,000	14,250.00
2	Tab. Cefexime	M Saha Drug Centre	76, 21.07.14	21.07.14	3,000	15,000.00
3	Inj. Neostegmin + Glucopyrolate 2.5 mg + 0.5 mg	Agartala Pharmaco	117/2014, 22.04.14	22.04.14	20	1,040.00
4	Tab. Paracetamol Kid	Agartala Pharmaco	361, 03.02.15	03.02.15	1,500	6,450.00
5	Tab. Artisunate 20 mg + Lumifinadine 40 mg	Agartala Pharmaco	131/2014, 27.06.14	27.06.14	480	13,600.00
6	Tab. IFA	Agartala Pharmaco	152/2014, 17.07.14	17.07.14	10,000	14,000.00
7	Syp. Azithromycin 100 mg	Agartala Pharmaco	152/2014, 17.07.14	17.07.14	500	16,000.00
8	Tab. Diclofenac Sodium	Agartala Pharmaco	153/2014, 17.07.14	17.07.14	5,000	2,350.00
9	Tab. Amoxycillin 250 mg + Clavinic Acid 125 mg	Agartala Pharmaco	179/2014, 12.08.14	19.08.14	360	5,616.00
<b>Total</b>						<b>88,306.00</b>

**Appendix – XIII (A)**

*(Reference: Paragraph 4.3.2)*

**Details of short/non-realisation of rent**

*(in ₹)*

Name of Market	Sub-Zone	No of stalls	No of stalls allotted	Date of completion/ Date of leasing	Rent Realisable	Rent realised	Short realised
Bagmara, Lalchari	Ambassa	5	4	NA	18,000	400	17,600
Nailahabari	Ambassa	5	3	NA	13,500	900	12,600
Golok Bazar	Maharani	5	5	Feb 2008	22,500	900	21,600
Bidhi Bazar	Takarjala	5	5	15-12-2012	22,500	1,125	21,375
Takarjala	Takarjala	5	5	09-09-2009	36,000	2,100	33,900
Jagabandhu	Gandacharra	5	5	NA	22,500	1,800	20,700
Chailengta	Manughat	23	9	NA	67,500	46,400	21,100
Chhankhala Bazar	Baijalbari Sub Zone	8	8	08-09-2015	14,400	300	14,100
<b>Sub-total (A)</b>		<b>61</b>	<b>44</b>		<b>2,16,900</b>	<b>53,925</b>	<b>1,62,975</b>
Maikhar Bazar	Abhicharan	4	Nil	26-12-2013	18,000	Nil	18,000
Ujan Fatikcharra	Abhicharan	4	Nil	30-12-2014	10,800	Nil	10,800
Ramshankar Bazar	Hezamara	4	Nil	09-02-2015	7,200	Nil	7,200
Orwa Bazar	Hezamara	4	Nil	03-05-2013	18,000	Nil	18,000
Shanitala market	Hezamara	10	Nil	21-03-2012	54,000	Nil	54,000
Pagla market	Baijalbari Sub Zone	4	Nil	15-03-2012	18,000	Nil	18,000
Baizal bazar	Baijalbari Sub Zone	14	Nil	10-11-2014	37,800	Nil	37,800
Binon kobrapara	Mandwai	5	Nil	06-05-2015	16,375	Nil	16,375
<b>Sub-total (B)</b>		<b>49</b>	<b>Nil</b>		<b>1,80,175</b>	<b>Nil</b>	<b>1,80,175</b>
<b>Total</b>		<b>110</b>	<b>44</b>		<b>3,97,075</b>	<b>53,925</b>	<b>3,43,150</b>

**Appendix – XIII (B)**

*(Reference: Paragraph 4.3.2)*

**Details of Construction cost for twenty-two stalls**

Name of the Zonal Development Office	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)
ZDO(West)	Hezamara sub Zone	Ramshankar Bazar	09-02-2015	4	6.12
	Abhicharan Sub Zone	Ujan Fatikcharra	30-12-2014	4	7.16
ZDO(Khowai)	Baijalbari Sub Zone	Baizal bazar	10-11-2014	14	54.53
<b>Total</b>				<b>22</b>	<b>67.81</b>

### Appendix - XIV

#### Statement showing outstanding temporary advance lying with the Implementing Officers in respect of ZDOs

(Reference: Paragraph 4.6)

(₹ in lakh)

Sl. No.	Name of IO	Name of ZDO	Period during which advance was given	Outstanding as on May 2018
1.	Chiranjib Debbarma, JE		02.04.14	3.53
2.	Sudip Sangma, AE		01.01.13 to 10.06.13	6.50
3.	Ratanmani Chakma, PA		31.03.15	1.02
4.	Remra Mog, WA		31.10.14 to 04.03.15	0.75
Total of ZDO (Dhalai)				11.80
1.	Rupak Paul, TA		NA	79.04
Total of ZDO (North)				79.04
Grand Total ZDOs				90.84

NA: Not Available

### Appendix - XV

#### Statement showing outstanding temporary advance lying with the Implementing Officers under SZDOs

(Reference: Paragraph 4.6)

(₹ in lakh)

Sl. No.	Name of SZDO	Amount lying outstanding as on May 2018	Period of advance	No. of IOs	No. of works for which advance was given
1.	Khumulwang	49.29	18.09.2012 to 28.02.2014	3	33
<b>Total</b>		<b>49.29</b>		<b>3</b>	<b>33</b>

Source: Information furnished by the DDOs.

## Appendix - XVI

### Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Executive Engineers

(Reference: Paragraph 4.6)

(₹ in lakh)

Sl. No.	Name of IO & Designation	Name of the Office	Period during which advance was given	Outstanding as on May 2018
1.	Rabindra Debbarma, WA	O/o the Executive Engineer (West)	22.05.13	2.88
2.	Sukhomoy Debbarma, JE & AE		01.05.10	9.41
3.	Sudharanjan Debbarma, AE		07.04.08 to 02.05.09	0.16
4.	DhaniramDebbarma, AE		11.04.11 to 03.01.14	66.92
5.	Pankaj Debbarma, JE & AE		07.02.15	0.35
Total of Executive Engineer (West)				79.72
1.	Chiranjib Debbarma, JE	O/o the Executive Engineer (Dhalai)	14.03.14 to 19.03.14	51.00
Total of Executive Engineer (Dhalai)				51.00
1.	Pankaj Debbarma, JE	O/o the Executive Engineer (South)	11.11.14 to 08.01.15	22.84
2.	Sonabhagya Noatia, WA		05.01.11 to 23.03.14	5.45
3.	Sunil Debbarma, AE		22.04.13 to 19.03.15	61.00
4.	Pancha Kr. Tripura, WA		05.11.10 to 05.04.12	6.14
Total of Executive Engineer (South)				95.43

## Appendix - XVII

### Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Assistant Directors, Animal Resource Development Department

(Reference: Paragraph 4.6)

(₹ in lakh)

Sl. No.	Name of IO	Period during which advance was given	Outstanding as on May 2018
<b>Assistant Director, Animal Resource Development Department (Dhalai)</b>			
1.	VO, VH, Chailengta	21.10.11 to 27.03.2015	31.82
2.	Chetu Urang, Driver	18.09.13	0.04
3.	Krishnakanta Das, Sr. ARDA	30.10.13	0.20
4.	Maren Debbarma, ARDA	10.03.14 to 02.12.15	0.16
5.	Dr. Biplab Debbarma	12.06.14 to 21.11.15	0.30
6.	Md. Asmat Ali, ARDA	19.02.15	0.05
<b>Sub total</b>			<b>32.57</b>
<b>Assistant Director, Animal Resource Development Department (North)</b>			
1.	VO, VH, Pecharthal	08.08.14 to 19.03.18	24.82
2.	EE, RD, Kanchanpur	02.09.14 to 01.06.15	82.95
3.	Dy. General Manager, TSECL, Kumarghat	25.02.15	0.46
<b>Sub total</b>			<b>108.23</b>
<b>Grand total</b>			<b>140.80</b>





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