

**Report of the
Comptroller and Auditor General of India
for the year 2015-16**



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

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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 2015-16.

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 2015-16.

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 2015-16 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 nine paragraphs. A synopsis of the important findings contained in the Report is presented below:

2. Autonomous District Council Fund

The total Revenue expenditure of the Council increased by 14 *per cent* from ₹ 380.25 crore in 2014-15 to ₹ 434.37 crore in 2015-16.

Council could utilise only 64 *per cent* of the total funds available of ₹ 746.37 crore during 2015-16 as ₹ 266.47 crore was lying unspent as closing balance at the end of 2015-16.

(Paragraph 2.2.1)

3. Comments on Accounts

Receipts and expenditure of the Council were understated by ₹ 1.41 crore and ₹ 0.56 crore respectively during 2015-16 due to non-accounting of receipts and expenditure by Sub-Zonal Development Officers (SZDOs) from budget received directly from Government of Tripura.

(Paragraph 3.2.1.1)

Capital outlay was understated by ₹ 28.83 crore due to wrong booking under revenue head, resulting in overstatement of Revenue expenditure to that extent.

(Paragraph 3.2.2.1)

Duplicate entries in Statement No.5 of the Annual Accounts resulted in overstatement of receipts of ₹ 4.08 crore during the year.

(Paragraph 3.3.2)

Discrepancies were noticed in Receipts and Remittances of Sales Tax, Income Tax, Cess, Security Deposits and Professional Taxes in Council Accounts with respect to records of Drawing and Disbursing Officers (DDOs).

(Paragraph 3.3.4- 3.3.8)

Closing bank balance of the Council was understated by ₹ 18.99 crore in 2015-16 due to wrong depiction of investment in fixed deposits as expenditure in Annual Accounts.

{(Paragraph 3.4.1(i))}

Council had shown interest credited as ₹ 39.20 lakh, however, interest received from four savings accounts maintained by EO (Finance) in four bank branches actually credited ₹ 1.36 crore in 2015-16. This resulted in understatement of revenue receipts amounting to ₹ 0.97 crore.

Bank statement of account (8039011903064) maintained at Tripura Gramin Bank (TGB), Khumulwng branch by Executive Officer (Finance) showed credit of ₹ 4.62 lakh as interest during 2015-16, however, Executive Officer (Finance) had accounted for ₹ 2.16 crore as interest received in that account. Council needs to verify this discrepancy, since difference is huge.

{(Paragraph 3.4.1(ii))}

Closing cash balance of Council was understated due to non-accountal of ₹ 13.58 crore lying with Sub-ZDOs.

{(Paragraph 3.4.1(iii))}

The difference of ₹ 37.71 crore in 2015-16 in the closing balance of 29 Drawing and Disbursing Officers (DDOs) remained un-reconciled.

{(Paragraph 3.4.1(iv))}

4. Compliance Audit

Audit of the Implementation of the Integrated Child Development Services (ICDS) Programme in TTAADC for the period 2012-17 revealed inadequate and poor quality of infrastructure and basic facilities in the Anganwadi Centres (AWCs). Kitchen sheds, safe drinking water and toilets were not available in most of the AWCs exposing children to health hazards and also contributing to shortfall in attendance of the beneficiaries.

During 2012-17, implementation of immunisation programme in AWCs reported shortfalls ranging between 28 *per cent* to 62 *per cent* of the children in the age group of zero to one year, six *per cent* to 35 *per cent* of the children in the age group of one to three years and 18 *per cent* to 27 *per cent* of the age group of three to five years. Therefore, the objective of prevention of critical diseases was not addressed adequately.

(Paragraph 4.1)

Installation of Tube Wells under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) was taken up in Dhalai district based on administrative approval of District Magistrate, Dhalai, though, MGNREGS 2013 guidelines do not permit bore and tube wells. Implementation in two blocks of Raishyabari and Manu by ZDO, Dhalai as project implementing agency revealed that out of 354 Small Bore Deep Tube Wells (SBDTWs), only 109 SBDTWs (31 *per cent*) were apparently found completed, whereas 40 SBDTWs were not taken up at all. Seven wells were found unsuccessful and in 198 cases works were lying incomplete as noticed during physical verification.

During physical verification at Manu and Gandachara Sub-Zones of the Council, it was noticed that out of 171 constructed SBDTWs, eight SBDTWs could not be traced out, sign board was not found to be erected in 96 cases, motor was not found to be fitted in 15 cases, pump house was not constructed in 45 cases and panel board and starter were not fitted in 80 cases, whereby the Tube Wells could not be put to use.

The ZDO, Dhalai made payment to the agency without ensuring receipt of materials worth ₹ 59.48 lakh which tantamounts to embezzlement of funds.

The ZDO, Dhalai paid ₹ 10.94 lakh to the agency for labour services not rendered.

ZDO, Dhalai did not maintain Material Procurement Register, Stock and Issue Register as result whereabouts of materials valued ₹ 24.83 lakh could not be ascertained in Audit.

ZDO, Dhalai, did not transfer labour cess of ₹ 8.52 lakh to the Tripura Building & Other Construction Workers Welfare Board

(Paragraphs 4.2)

Suspected misappropriation of ₹ 1.32 lakh on procurement of medicines and equipment were noticed in Kherengber Hospital, Khumlwng.

(Paragraphs 4.3)

During 2015-16, Tripura Gramin Bank (TGB), Tripura State Co-Operative Bank (TSCB), United Bank of India (UBI) and AXIS Bank had short credited interest of ₹ 1.73 crore in savings accounts maintained by the 36 DDOs of the TTAADC, which remained unverified by the DDOs.

(Paragraphs 4.4)

An excess payment of ₹ 2.54 lakh was made by the Kherengber Hospital, Khumlwng to a Laboratory on account of 420 unregistered patients, which needs to be recovered from the Lab.

(Paragraphs 4.5)

Expenditure of ₹ 2.62 crore incurred by ZDO, West Zone on the scheme “Construction of diversion scheme” under MGNREGS remained unproductive and unfruitful till date due to non-construction of pucca channel to divert water to the catchment area of the cherra to cover cultivable areas.

(Paragraphs 4.6)

Five market stalls constructed (May 2015) in Binon Kobrapara under Mandwai Sub-Zone at a cost of ₹ 14.39 lakh remained idle due to non-allotment of these stalls by the Village Committees.

(Paragraphs 4.7)

Temporary advances amounting to ₹ 8.58 crore given to different Implementing Officers during the period from April 2008 to March 2016 for execution of different works were pending for recovery/ adjustment.

(Paragraph 4.9)

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”¹ 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.

The 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 brought (April 1985) 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 (ADC) 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 headquarter is situated at Khumulwng in West Tripura District.

A 30 member Council governs TTAADC, out of which, 28 are elected through adult suffrage while the Governor appoints the remaining two members.

Out of 28 elected seats, 25 are reserved for Scheduled Tribes. Under Paragraph 6 (1) of the Sixth Schedule, the Councils has powers to establish, construct or manage primary schools, dispensaries, markets, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts.

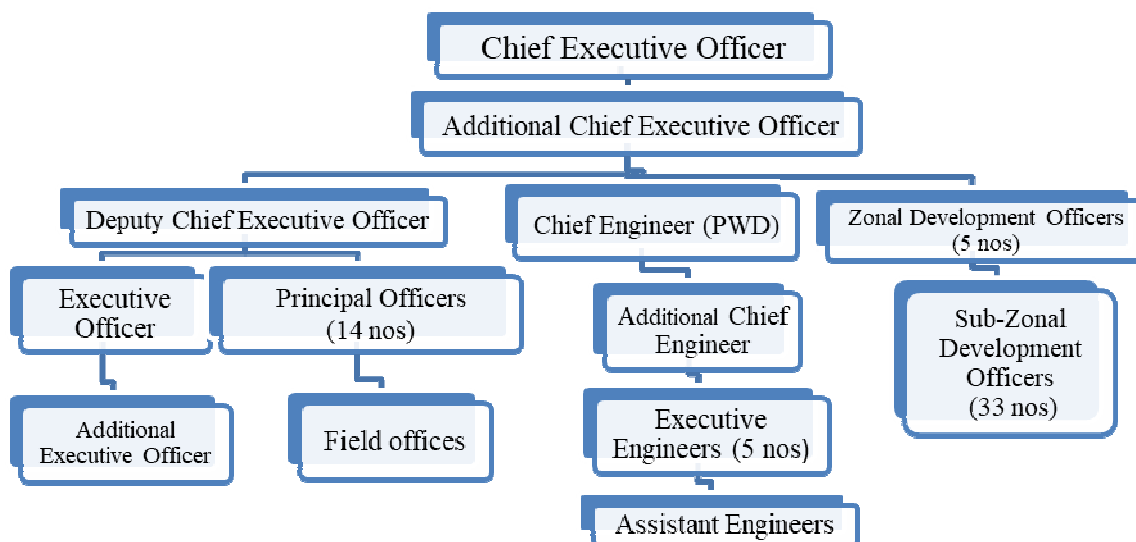
Council has also the power to assess, levy and collect, within the autonomous district, revenue in respect of land and buildings, taxes on professions, trades, callings and employment, animals, vehicles and boats, tolls on passengers and goods carried in ferries and for the maintenance of schools, dispensaries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

¹ “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 2015-16, 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 (Finance) of the Council shall be submitted to the Accountant General (Audit) by the 30th June of the following year for conduct of Audit.

The Annual Accounts for the year 2015-16 were submitted to Audit in the prescribed format on 20 December 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:

- 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 2015-16. Executive Officer (EO) (Finance) and 14 others did not prepare Bank Reconciliation Statement (BRS) during 2015-16. Understatement of closing cash balance and instances of misclassification of expenditure were noticed.
- According to the Rule 24 of the TTAADC Fund Rules, 2005, cash should be verified at the end of each month by the 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 2015-16, Additional Chief Executive Officer (ACEO), Deputy CEO & EO (Finance) verified Cash Book of only seven out of 80 DDOs only once.
- Council did not conduct physical verification of assets held by it till last Audit.

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.

While admitting the audit observation, the Council stated (May 2019) that corrective steps would be taken to avoid such lapses in future.

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 State / Central governments. As per Rule 6 of the TTAADC Fund Rules 2005, the accounts of the Council has 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 Revenue Section shall deal with the proceeds of taxation and other receipts classed as revenue and expenditure met therefrom. It shall also include the grants and contributions received from the Government and also grants and contributions by the Council. The Capital Section 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

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.

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.*

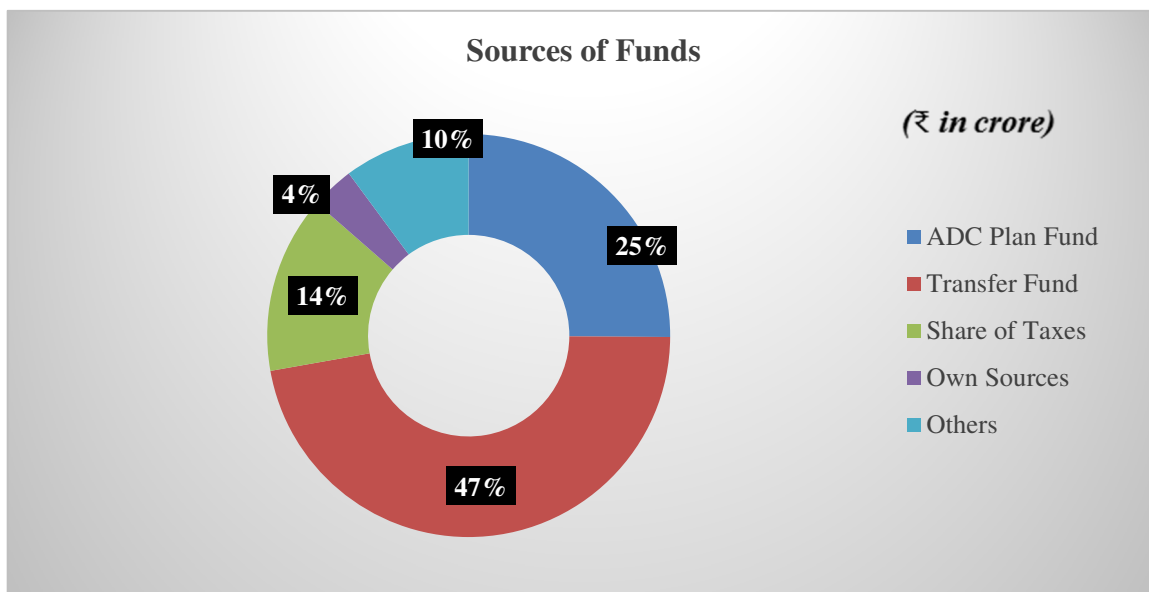
- (b) Share of taxes placed by the State Government on agricultural income (50 *per cent*), land revenue (40 *per cent*), taxes on vehicle (25 *per cent*), forestry and wild life (75 *per cent*), industries (30 *per cent*) and taxes on profession (25 *per cent*).
- (c) Resources made available by the 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 2015-16 with 2014-15.

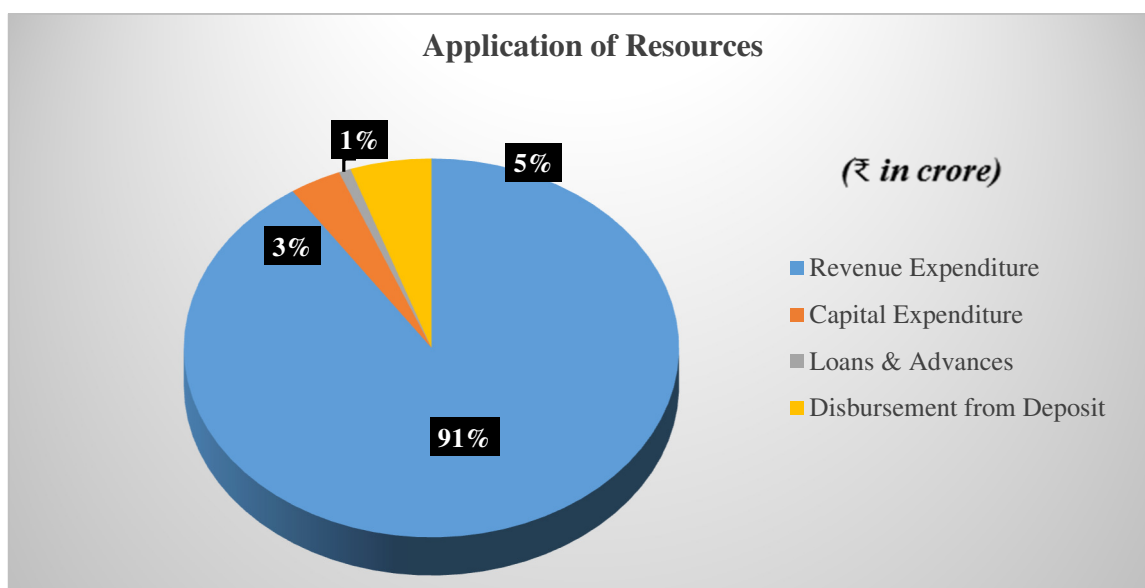
Table 2.1: Details of Sources and Applications of funds during 2015-16 compared to 2014-15

(₹ in crore)				
	Particulars	2014-15	2015-16	Increase/ Decrease (%)
Sources	Own Revenue Receipts	11.81	16.58	40.42
	Share of Taxes (GIA)	44.00	67.92	54.36
	Transfer Funds(Revenue -GIA)	75.22	86.27	14.69
	Transfer Fund (Capital-GIA)	39.97	10.93	-72.65
	Transfer Fund (Staff salary-GIA)	137.87	127.99	-7.16
	Other Sources	36.44	48.42	32.84
	State Plan Fund for ADC (GIA)	110.00	120.00	9.09
	Grant-in-aid (13 th FC)	Nil	Nil	Nil
	Deposit fund			
	Total Receipts	455.31	478.11	5.01
Application	Revenue Expenditure	380.25	434.37	14.23
	Capital Expenditure	21.68	16.26	-25.00
	Disbursement of Loans & Advances	2.98	3.79	27.18
	Disbursement from Deposit	15.14	25.48	68.30
	Total Disbursements	420.05	479.90	14.25
Opening Cash Balances		233.00	268.26	
Closing Cash Balance		268.26	266.47	

Composition of resources and application of the Council during 2015-16 is depicted in **Chart 2.1** and **Chart 2.2**.

Chart 2.1: Composition of aggregate receipts for the year 2015-16

Source: Information furnished by the Council

Chart 2.2: Composition of aggregate expenditure for the year 2015-16

Source: Information furnished by the Council

Overview of Council's fiscal transactions during 2015-16 *vis-à-vis* the previous year (2014-15):

- Total receipts of the Council increased by ₹ 22.8 crore (five *per cent*) from ₹ 455.31 crore in 2014-15 to ₹ 478.11 crore in 2015-16. The reasons for increase were mainly due to more receipts under Share of Taxes ((Grants-in-Aid (GIA)) by ₹ 23.92 crore, Transfer Funds (Revenue-GIA) by ₹ 11.05 crore and State Plan Fund for ADC (GIA) by ₹ 10.00 crore. However, receipts decreased under Transfer Fund (Capital-GIA) by ₹ 29.04 crore and Transfer Fund (Staff Salary-GIA) by ₹ 9.88 crore in 2015-16.

- It is noticed from the budget documents of the Council that during the year the budget estimates of the Council was ₹ 515.62 crore against which it had received ₹ 478.11 crore from the State Government and its own sources.

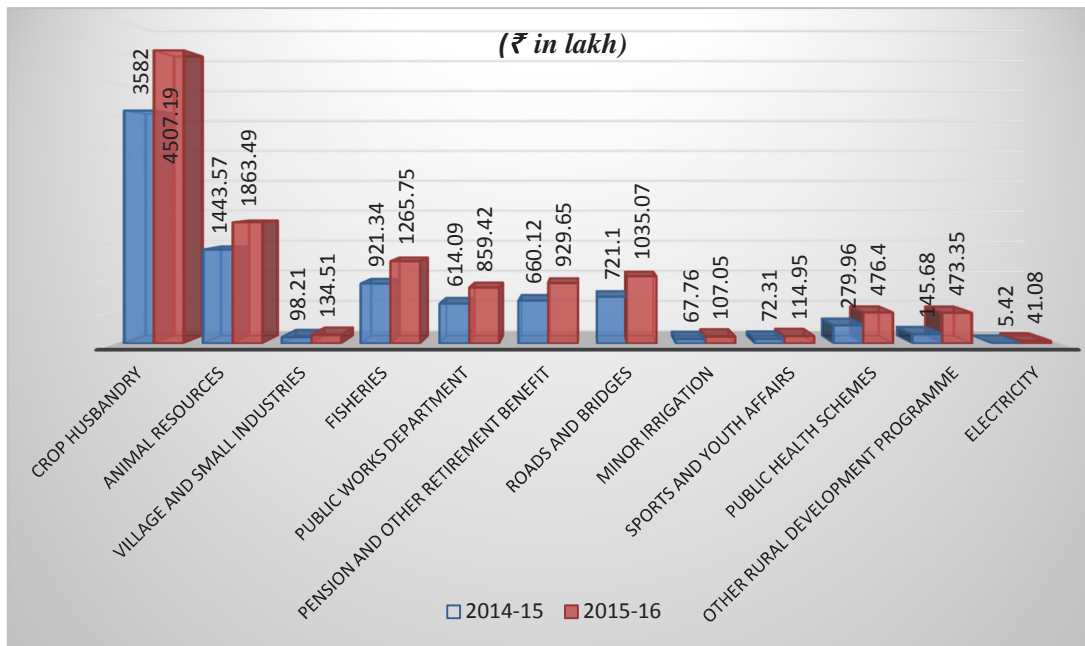
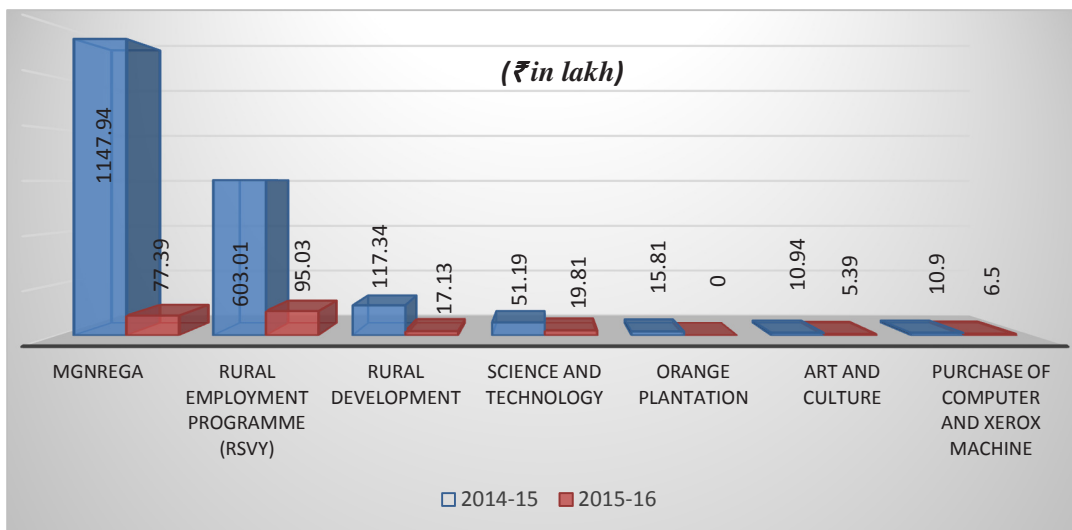
The Council had received ‘Transfer fund under GIA’ of ₹ 225.19 crore, ‘ADC Plan fund-GIA’ of ₹ 120.00 crore and ‘Share of Taxes’ of ₹ 67.92 crore against the budget estimates of ₹ 268.62 crore, ₹ 156.00 crore and ₹ 60.00 crore respectively. In addition, it had received ₹ 48.42 crore from the State Government against which no provision was made in the budget.

It was further noticed that during the year the Council had collected revenue of ₹ 16.58 crore from its own sources against the budget estimates of ₹ 3.00 crore. The variation in collection of revenue was mainly due to receipt of more bank interest, recovery of salary from the employees *etc.*

- Against the total receipt of ₹ 478.11 crore during the year and unspent balance of ₹ 268.26 crore of previous year, it had spent ₹ 479.90 crore (64 *per cent*) leaving a closing balance of ₹ 266.47 crore. The closing balance mainly constitutes GPF of ₹ 99.54 crore, salary of employees of March 2015 and outstanding advances of ₹ 61.02 crore lying with departmental Implementing Officers (IOs) for execution of works. Reason for not spending the balance amount of ₹ 105.91 crore and achievement of objectives against which funds were lying unspent, were not found on record. On being pointed out in audit, EO (Finance) stated (January 2018) that the reasons for non-utilisation of funds were due to some pending bills that could not be finalised within the financial year. Besides, funds received at the end of the year, could not be spent within the financial year.

Reply was not acceptable as the Council had received only ₹ 16.09 crore during March 2016 being share of taxes, fund for implementation of Rastriya Krishi Vikash Yojana (RKVY), fund for Establishment of an Agency for Reporting Agricultural Statistics (EARAS) scheme and salary which constituted only 9.64 *per cent* of total closing balance of ₹ 166.93 crore (excluding GPF balance of ₹ 99.54 crore) of the Council as on 31 March 2016.

- 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 excess of ₹ 3.57 crore under ‘Public Works including Roads & Bridges’. This was mainly due to keeping no provision against “Construction and maintenance of village roads and bridges” and keeping less provision under “Public Works- Construction, Maintenance and Repair of buildings and other expenditure”.
- Details of increase and decrease in expenditure in 2015-16 compared to previous year are shown in **Chart 2.3** and **Chart 2.4**.

Chart 2.3: Heads in which expenditure was more compared to 2014-15**Chart 2.4: Heads in which expenditure was less compared to 2014-15**

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

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 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 (EO) (Finance) of the Council shall be submitted in triplicate to the Accountant General (Audit). As per Rule 78 of TTAADC Fund Rules, 2005, the Council shall submit its Accounts by 30th June of the following year for conducting audit.

The Council prepared its Annual Accounts for the year 2015-16 in the prescribed format containing seven statements (**Table 3.1**), which detailed receipts and disbursements of the Council for the year 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 ¹).
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 five Zonal Development Officers (ZDOs), five Executive Engineers (EEs) along with other departments of the Council were responsible for implementation of development programmes within the TTAADC areas.

Audit of accounts of TTAADC was conducted through test-check of records of EO (Finance), EO (Administration), five ZDOs, five EEs and 15 other Drawing and Disbursing Officers (DDOs) out of 80 DDOs, using Simple Random Sampling Without Replacement (SRSWOR) method. A list of selected units is detailed in **Appendix-I**.

Apart from scrutiny of records, joint physical verification of projects along with representatives of the Council was also conducted and photographic evidence taken, wherever necessary, to substantiate audit findings.

¹ According to Rule 6 under Chapter-II of the TTAADC Fund Rules, 2005, Deposit Fund deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure.

Audit of the accounts of TTAADC for the year 2015-16 were taken up to assess the completeness, occurrence, measurement and regularity of the transactions recorded during the year. Audit also assessed whether the recorded transactions had properly been classified, accounted for/ disclosed where appropriate. Results of audit are discussed in the succeeding paragraphs.

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

Scrutiny of Accounts of the Sub-ZDO revealed that at two instances funds received (₹ 0.36 crore) from Programme Officer i.e., Block Development Officer (BDO) for implementation of projects related to Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), were not routed through ZDOs.

Scrutiny further revealed that three DDOs received ₹ 1.05 crore directly from other sources and did not record in the accounts of the Council during 2015-16, details of which are given in **Table 3.2**. Out of ₹ 1.41 crore, ₹ 0.56 crore were shown as expenditure during 2015-16 on respective schemes. This resulted in understatement of receipts and expenditure of the Council by ₹ 1.41 crore and ₹ 0.56 crore respectively.

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

(₹ in lakh)			
Name of DDO	Fund received	From whom received	Expenditure incurred
EE, North	79.89	DM, Unakoti	0.00
SZDO, Bachaibari	4.00	BDO, Tulashikhar	0.00
SZDO, Manughat	31.82	BDO, Manu	31.82
SF, Kanchanpur	14.00	BDO, Dashda	14.00
SA, Tulashikhar	7.35	DDH, NFSM	7.35
	1.88	Joint Director, ATMA	0.70
	2.04	SA, Khowai	2.04
Total:	140.98		55.91

Thus, receipts and expenditure out of funds received directly from BDOs were neither reflected in the accounts of DDOs nor in the accounts of the Council.

Council in its reply (May 2019) accepted the audit observation and stated that since Sub-ZDOs are not DDOs, fund received directly remained unaccounted for obvious reasons, however, the matter was proposed to be taken up with higher authorities to find a way out for this issue.

3.2.1.2 Nature of receipts under Grants-in-Aid not disclosed

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

Audit scrutiny of records revealed that during 2015-16, the Council had received ₹ 67.92 crore as share of taxes, ₹ 120 crore as plan fund and ₹ 225.19 crore as transfer fund. However, in Statement No.5, Council showed these receipts as Grants-in-Aid without showing the break-up. Further, in absence of head-wise receipts under plan head, Council had no control over expenditure with respect to allocation, which may lead to diversion of funds.

Council in its reply (May 2019) stated that the observation is noted for future compliance.

3.2.2 Capital Section

3.2.2.1 Understatement of Capital expenditure

Statement No. 2 of the Annual Accounts of the Council depicts the progressive capital outlay at the end of the financial year. Audit noticed that as per Statement No. 2 of the Annual Accounts, the Council incurred an expenditure of ₹ 16.26 crore on account of capital outlay on Accelerated Irrigation Benefit Programme (AIBP), Agriculture, Civil Construction and Minor Irrigation. A review of the relevant records in the Council revealed that DDOs incurred an expenditure of ₹ 45.09 crore (**Appendix-II**) on capital items such as construction of roads, buildings, ring well, hostels, purchase of furniture for schools, appliances *etc.* during 2015-16 as reflected in their annual Receipts and Payments accounts. The said Capital expenditures were, however, wrongly included under the Revenue expenditure head during 2015-16 of the Annual Accounts resulting in understatement of Capital outlay by ₹ 28.83 crore and overstatement of Revenue expenditure to that extent.

Similar issue was raised in the previous Audit Reports but while preparing the Annual Accounts, the Council had not taken any corrective action (May 2019).

While admitting the audit observation, the Council stated (May 2019) that due diligence would be given to avoid such type of mistake 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.* Discrepancies noticed during audit of Deposit Fund is discussed in the succeeding paragraphs.

3.3.1 Overstatement of receipt of festival advance

Annual Accounts (Statement Nos. 4, 5 and 6) of the Council revealed that the total

recoveries and disbursements under 'Festival advance' during the year 2015-16 were shown as ₹ 3.79 crore and ₹ 1.93 crore respectively. However, scrutiny of records of EO (Finance) and accounts of the DDOs, Audit noticed that during the year, Council had disbursed ₹ 3.02 crore as festival advance and recovered ₹ 1.93 crore.

This had resulted in overstatement of recoveries of 'Festival Advance' amounting to ₹ 1.86 crore and understatement of disbursement of 'Festival Advance' of ₹ 1.09 crore respectively with corresponding overstatement of closing balance of ₹ 2.95 crore during the year.

The Council stated (May 2019) that the amount realised upto 31st March were only reflected but the recoveries were continued to next financial year and reflected in the concerned Annual Accounts.

Council's reply is not tenable for the fact that during the year, Council had received ₹ 1.93 crore and disbursed ₹ 3.02 crore as 'Festival Advance' while in the Annual Accounts, receipts and disbursements were shown as ₹ 3.79 crore and ₹ 1.93 crore respectively. This needs to be corrected.

3.3.2 Overstatement of receipts from outside budgets

The Council exhibited an amount of ₹ 12.97 crore being receipts from outside TTAADC budget for the year 2015-16.

The above includes receipt of Security Deposit, Sales Tax, Income Tax and Cess amounting to ₹ 2.18 crore, ₹ 1.21 crore, ₹ 0.33 crore and ₹ 0.36 crore respectively which were also included separately under the head 0043-Civil Deposit, 0040-107-Sales Tax, 0028-108-Income Tax and 0020-Corporation Tax under Deposit fund. DDO wise figures which were counted twice is shown in **Table 3.3**.

Table 3.3: Details of overstatement of receipts under Deposit fund

(₹ in crore)						
Sl. No.	Name of DDO	Security Deposit	Tripura Sales Tax	Income Tax	Cess	Total
1.	ZDO, North	0.00	0.00	0.01	0.00	0.01
2.	ZDO, South	0.00	0.00	0.05	0.00	0.05
3.	ZDO, Dhalai	0.02	0.00	0.00	0.00	0.02
4.	EE, Dhalai	0.22	0.21	0.03	0.02	0.48
5.	EE, South	0.31	0.19	0.07	0.04	0.61
6.	EE, West	1.17	0.68	0.10	0.12	2.07
7.	EE, North	0.26	0.02	0.04	0.16	0.48
8.	EE, Khowai	0.18	0.11	0.03	0.02	0.34
9.	PO (Sports)	0.02	0.00	0.00	0.00	0.02
Total		2.18	1.21	0.33	0.36	4.08

Source: Annual Accounts of the Council

Thus, duplicate entries in Statement No.5 resulted in overstatement of receipts amounting to ₹ 4.08 crore during the year.

Further, Audit observed that total receipts were segregated in four sections viz., Revenue Section, Capital Section, Debt Section and Deposit Fund. Receipts under revenue section were derived by subtracting receipts of capital, debt and deposit

section from overall receipts shown in Statement No. 5. Council did not prepare schedules for revenue receipts separately for reconciliation of figures with basic documents, hence the duplicity or missing figures cannot be ruled out.

While admitting the audit observation, the Council stated (May 2019) that matter would be looked into to avoid the repetition of such mistakes in future.

3.3.3 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 the GPF Receipts and Withdrawals Register, Cash Book maintained for GPF and the Annual Accounts for the year 2015-16 revealed the following:

- a. As per the GPF Receipt Register, Council received ₹ 11.50 crore during 2015-16 whereas the same was shown as ₹ 23.03 crore in the Annual Accounts for 2015-16. As such, there was un-reconciled difference of ₹ 11.53 crore in GPF receipts figures as per two sets of records during 2015-16.
- b. Scrutiny of records of EO (Administration), revealed that ₹ 11.54 crore was disbursed to different DDOs for payment of GPF advance and withdrawal during 2015-16 whereas ₹ 10.76 crore was reflected in the Annual Accounts for 2015-16. The difference of ₹ 0.78 crore during 2015-16 between the two figures need reconciliation.
- c. In the Annual Accounts, cumulative closing balance of GPF was shown as ₹ 99.54 crore while as per Cash Book maintained exclusively for GPF and Fixed Deposits (FD) made out of GPF balances, closing balance was shown as ₹ 61.45 crore (Cash/ Bank: ₹ 6.61 crore and FD: ₹ 54.84 crore) in 2015-16. The difference of ₹ 38.09 crore during 2015-16 in closing cash/ bank balances against GPF receipts needs to be reconciled. Such huge difference is matter of concern and fraught with the risk of misappropriation.
- d. During the year 2014-15, the difference in closing balance of GPF as per Bank Passbook and Cash Book was ₹ 0.5 crore. Council did not reconcile the difference in figures between the Cash Book and Bank Passbook.
- e. Council had not reconcile system generated figures of receipt and withdrawal with that of physical receipt and withdrawals recorded in the GPF Receipts and Withdrawal Registers during 2015-16.

Therefore, it could not be ascertained in audit whether the Annual Accounts exhibited the correct position. Further, the balances of GPF receipts as shown under GPF Receipts Register and those under Annual Accounts need reconciliation.

While admitting the audit observation, the Council stated (May 2019) that reconciliation of differences would be done.

3.3.4 Sales Tax

(i) Overstatement of closing balances

Scrutiny of the Annual Accounts (Statement No.3) of the Council for the year 2015-16 revealed that the total collection and remittances against 'Sales Tax' during the year were shown as ₹ 1.13 crore and ₹ 1.27 crore against actual collection and remittances of ₹ 1.22 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, Dhalai	20.95	20.93
2.	EE, Khowai	11.20	11.20
3.	EE, North	2.32	2.32
4.	EE, South	19.23	12.57
5.	EE, West	67.74	67.74
6.	IS, Rupaichari	0.02	0.00
7.	ZDO, North	0.25	0.25
Total		121.71	115.01

Source: Annual Accounts of the Council and respective DDOs

This resulted in understatement of receipts by ₹ nine lakh and overstatement of remittances of Sales Tax by ₹ 12.00 lakh.

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled.

(ii) Understatement of receipts and remittances due to non-reflection of the same in Annual Accounts

As per Annual Accounts (Statement No. 3) of the Council, the total collection and remittances against 'Sales Tax' during the year 2015-16 were ₹ 1.13 crore and ₹ 1.27 crore respectively. Scrutiny of records of Sales Tax revealed that seven DDOs did not mention their Sales Tax receipts and disbursements during the year in their Annual Accounts submitted to the EO (Finance) for compilation, as detailed in **Table 3.5**.

Table 3.5: Details of non-reflection of Sales Tax collected by the DDOs**(₹ in lakh)**

Sl. No.	Name of DDO	Collection during the year	Remittance during the year
1.	ZDO, West	9.31	9.31
2.	ZDO, Dhalai	1.61	1.61
3.	SA, Kanchanpur	1.27	1.27
4.	CDPO, Manu	3.69	3.69
5.	CDPO, Chawmanu	4.61	4.61
6.	CDPO, Kanchanpur	3.22	3.22
7.	CDPO, Damchara	1.28	1.28
Total		24.99	24.99

Source: Information furnished by the respective DDOs

This has resulted in understatement of receipt and remittance of Sales Tax amounting to ₹ 24.99 lakh in the accounts of the respective DDOs with corresponding understatement of receipt and remittance of Sales Tax in the accounts of the Council to that extent.

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled under intimation to Audit.

(iii) Understatement due to wrong depiction of figures in Annual Accounts

Annual Accounts (Statement No. 3) of the Council for the year 2015-16 revealed total collection and remittances against 'Sales Tax' during the year as ₹ 1.13 crore and ₹ 1.27 crore respectively. This included ₹ 2.32 lakh being receipts and remittances in respect of Executive Engineer (EE), North. However, scrutiny of receipt and expenditure statement submitted by the EE, North along with Cash Book and ledger revealed that during the year EE, North had collected Sales Tax amounting to ₹ 15.72 lakh and remitted ₹ 14.11 lakh but in the receipt and expenditure statement, it was recorded as ₹ 2.32 lakh being receipt and expenditure of Sales Tax.

This resulted into understatement of receipt and remittance of Sales Tax by ₹ 13.40 lakh and ₹ 11.79 lakh respectively and closing balances of the Council by ₹ 1.61 lakh.

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled.

3.3.5 Income Tax

(i) Overstatement due to wrong depiction of figures

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2015-16 revealed that total collection and remittances against 'Income Tax' during the year was shown as ₹ 0.40 crore and ₹ 0.39 crore respectively. This includes ₹ 2.24 lakh being receipts and remittances in respect of Superintendent of Fisheries (SF), Gandachara. However, scrutiny of receipt and expenditure statement of SF, Gandachara along with Cash Book and ledger revealed that during the year SF, Gandachara did not collect and remit any Income Tax nor mentioned in the Annual

Accounts but while computing EO (Finance) wrongly depicted bank interest of ₹ 2.24 lakh as collection and remittance of Income Tax. This resulted into overstatement of receipt and remittance of Income Tax of ₹ 2.24 lakh.

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled and rectified.

3.3.6 Cess

(i) Discrepancies in Collection and Remittances of Cess

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Cess' during 2015-16 were shown as ₹ 15.04 lakh and ₹ 14.10 lakh against actual collection and remittances of ₹ 19.77 lakh and ₹ 16.96 lakh respectively.

This resulted in understatement of cess collection and remittances by ₹ 4.73 lakh and ₹ 2.86 lakh respectively.

(ii) Non-accountal of receipts and remittances

Scrutiny of the Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Cess' during the year 2015-16 were shown as ₹ 15.04 lakh and ₹ 14.10 lakh respectively. This did not include receipt and remittance of cess received and remitted by the following four DDOs during the year as detailed in **Table 3.6**.

Table 3.6: Details of non-reflection of Cess collected by the DDOs

(₹ in lakh)

Sl. No.	Name of DDO	Collection during the year	Remittances during the year
1.	DFO, 82 Mile	0.15	0.15
2.	EE (North)	15.72	14.11
3.	ZDO (Dhalai)	0.00	0.16
4.	ZDO (West)	0.03	0.00
Total		15.90	14.42

This has resulted in understatement of receipt and remittance of Cess amounting to ₹ 15.90 lakh and ₹ 14.42 lakh respectively in the accounts of the Council.

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled and rectified.

3.3.7 Understatement of Security Deposit

Scrutiny of Annual Accounts (Statement No. 3) of the Council for the year 2015-16 revealed that the total collection and remittances against 'Security Deposit' during the year were shown as ₹ 1.90 crore and ₹ 1.17 crore against actual collection and remittances of ₹ 2.17 crore and ₹ 1.38 crore respectively. This has resulted in understatement of receipts and remittances of Security Deposit by ₹ 27.00 lakh and ₹ 21.00 lakh.

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled and rectified.

3.3.8 Understatement of Professional Tax

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2015-16 revealed that the total receipts and remittances against 'Professional Tax' during the year was 'Nil'. However, test-check of records of 12 DDOs revealed that during the year Professional Tax was collected and remitted for ₹ 45.64 lakh which resulted in understatement of receipts and remittance of Professional Tax amounting to ₹ 45.64 lakh, as detailed in **Table 3.7**.

Table 3.7: Details of understatement on Professional Tax

(₹ in lakh)			
Sl. No.	Name of DDO	Receipts during the year	Remittance during the year
1.	District Forest Officer, B C Manu	2.02	2.02
2.	Executive Engineer (Dhalai)	0.75	0.75
3.	Executive Engineer (Khowai)	0.80	0.80
4.	Executive Engineer (North)	0.90	0.90
5.	Executive Engineer (South)	1.29	1.29
6.	Executive Engineer (West)	4.13	4.13
7.	Executive Officer (Admn)	13.39	13.39
8.	Zonal Development Officer (Dhalai)	3.99	3.99
9.	Zonal Development Officer (Khowai)	2.70	2.70
10.	Zonal Development Officer (South)	6.13	6.13
11.	Zonal Development Officer (West)	5.58	5.58
12.	Zonal Development Officer (North)	3.96	3.96
Total		45.64	45.64

Source: Information furnished by the respective DDOs

While admitting the audit observation, the Council stated (May 2019) that discrepancies would be reconciled and rectified.

3.4 Cash Management

3.4.1 Cash and Bank balances

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

EO (Finance) and EO (Administration) on behalf of the Council, invested ₹ 18.99 crore in Fixed Deposits (FDs), up to 2015-16 and wrongly showed as expenditure in the respective years. Details of investments made in FDs as noticed in audit are shown in **Table 3.8**.

Table 3.8: Details of investment made in Fixed Deposits during 2015-16

Certificate No	Account No	Name of the Bank	Date of FD	Amount (in ₹)
FD made by EO (Finance)				
294446	R/P 610	Tripura Gramin Bank	11-03-2014	62,03,632
294450	R/P 614	Tripura Gramin Bank	11-03-2014	3,36,42,109
0001602	FD-179	Tripura Gramin Bank	11-07-2010	14,00,00,000
FD made by EO (Admn.)				
483552	8039142308517	Tripura Gramin Bank	15-12-2014	8,79,586
483589	8039142309817	Tripura Gramin Bank	31-07-2015	75,47,871
077177	126	Tripura State Cooperative Bank	19-08-2011	16,11,291
Total				18,98,84,489

Therefore, closing bank balances in the Annual Accounts were exclusive of FDs so made. As a result, closing bank balance of the Council was understated by ₹ 18.99 crore in 2015-16. Moreover, expenditure for 2015-16 was overstated by ₹ 0.75 crore.

Incorrect booking of FDs as expenditure and setting it aside from the closing balances was irregular.

While admitting the audit observation, the Council stated (May 2019) that the Council maintained a Subsidiary Register for Fixed Deposits and henceforth, necessary rectification would also be made in the accounts.

Despite being pointed out in the previous audits of the Council, no corrective action was reported.

(ii) Understatement of receipts of Bank Interest

The Council exhibited ₹ 8.83 crore as interest received during the year 2015-16. Discrepancies noticed in accounting of bank interest of DDOs are given below:

- EO (Finance) showed ₹ 2.16 crore interest received in its savings account (No. 8039011903064) maintained in Tripura Gramin Bank (TGB), Khumulwng branch. However, bank statement showed credit of ₹ 4.62 lakh as interest during 2015-16. This resulted in overstatement of revenue receipts by ₹ 2.11 crore under the head “Interest Money” in Statement No.5 and overstatement of the closing balance of the Council to that extent. Council needs to verify the discrepancy, since difference is huge.
- Above interest receipts also includes amount of ₹ 39.20 lakh being interest received from four savings accounts maintained in different bank branches, as detailed in **Table 3.9**.

Table 3.9: Details of interest received from four savings accounts maintained by EO (Finance)

(in ₹)

Name of Bank	Bank account No	Interest shown as credited as per		Difference
		Annual Accounts	Bank statement	
Tripura Gramin Bank, Khumulwng Branch	8039011903041	4,70,723	45,48,648	40,77,925
Tripura State Cooperative Bank, Khumulwng Branch	4012040000011	20,18,760	54,28,680	34,09,920
United Bank of India, Khumulwng Branch	1813010000240	12,49,651	31,24,511	18,74,860
AXIS Bank of India, Agartala	276010100017772	1,81,054	5,22,809	3,41,755
Total		39,20,188	1,36,24,648	97,04,460

Source: Annual Accounts and Bank statements of EO (Finance)

However, scrutiny of bank statement revealed that during 2015-16, the Banks actually credited ₹ 1.36 crore being interest accrued in the savings bank accounts. This resulted in understatement of revenue receipts during the year under “Interest Money”

amounting to ₹ 0.97 crore and understatement of closing balance of the Council to that extent.

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

The Council exhibited an amount of ₹ 266.47 crore as closing balance of the Council for the year 2015-16. Scrutiny of relevant records revealed that the ZDOs, on receipt of funds from the Council Headquarters, transferred the same to 33 Sub-ZDOs for implementation of various schemes which was again transferred to IOs for execution of work and booked the amount as expenditure. However, Audit noticed that the amount was actually not spent. During scrutiny of the Cash Book of Sub-ZDOs, Audit noticed that an amount of ₹ 13.58 crore (detailed in **Appendix-III**) was lying as the closing cash balance at the end of 2015-16.

The balances lying unspent with the Sub-ZDOs were also not reflected in closing balance of the Council. Therefore, the closing cash balance of the Council was understated by ₹ 13.58 crore during 2015-16 with overstatement of expenditure to that extent.

Therefore, the closing cash balance does not portray the correct picture of the Council's funds in its Annual Accounts. Despite being pointed out in previous Audit Reports, no corrective action was reported in current year's Accounts.

While admitting the audit observation, the Council stated (May 2019) that lapses would be sorted out.

(iv) 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 2015-16, differences were noticed in respect of 29 DDOs between the closing balances shown in the Annual Accounts of the Council and the actual balances as per Cash Books as of March 2016. The differences ranged between ₹ 14.38 crore and (–) ₹ 0.88 crore.

As on 31 March 2016, ₹ 43.16 crore were shown in the accounts against the balance of ₹ 80.87 crore as per Cash Books of 29 DDOs as detailed in **Appendix-IV**.

The difference of ₹ 37.71 crore in 2015-16 in the closing balance of 29 DDOs remained un-reconciled.

Similar points were raised in the previous Audit Reports but while preparing the Annual Accounts of the Council for the year 2015-16, Council took no corrective action.

While admitting the audit observation, the Council stated (May 2019) that steps would be taken for re-conciliation of the closing balances reflected in the accounts submitted by the DDOs along with their Cash Book.

(v) 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 2015-16 revealed that 16 DDOs issued 48 cheques amounting to ₹ 37.05 lakh (**Appendix-V**) being revenue in favour of EO (Finance) during the period from 27 January 2016 to 31 March 2016. However, these cheques were not accounted for in the Cash Book of EO (Finance) as received at the end of the financial year 2015-16. As a result, the closing cash/ bank balances of the Council remained understated by ₹ 37.05 lakh for year 2015-16.

The Council stated (May 2019) that situation could not be avoided as EO (Finance) had received cheques up to the last day of the year. But, fact remained the same that due to non-accountal of the cheques in the Cash Book of EO (Finance), closing cash/ bank balances of the Council remained understated.

Similar points were raised in the previous Audit Reports but Council took no corrective action while preparing the Annual Accounts for the year 2015-16.

3.5 Non-preparation of Bank Reconciliation Statement

The closing balance of the Council for the year 2015-16 in the Annual Accounts under EO (Finance), was shown as ₹ 62.83 crore.

It was noticed that the EO (Finance) operated 11 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 VI**.

Thus, due to non-preparation of Bank Reconciliation Statement (BRS) at EO (Finance) level, there was a difference of ₹ 1.84 crore between Cash Book and bank statement, as on 31 March 2016 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), 14 DDOs did not prepare BRS during 2015-16, as detailed in **Appendix VII**.

As a result, there was a total difference of ₹ 2.33 crore (₹ 1.84 crore plus ₹ 0.49 crore) in between the closing Cash Book balances and bank balances as on 31 March 2016.

Audit noticed that the Council did not reconcile the difference in figures between the Cash Book and Bank Passbook. 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 arrangement had been made for preparation of BRS.

3.6 Non-declaration of accounting policies

Audit noticed that the following accounting treatments were made in the Annual Accounts by the TTAADC authority but no declaration of accounting policies was made while preparing the Annual Accounts in support of the accounting treatments.

- a. During preparation of Receipt and Payment accounts of the Council, funds received by the DDOs from other sources without routing through the Council fund was taken into account. Audit noticed that Sub-ZDOs had received funds directly from the BDOs and those were not accounted for in the accounts of ZDOs while in other cases funds under MGNREGS were routed through ZDOs and duly accounted for. Council did not disclose any accounting policy in this regard.
- b. Details of closing balances of Income Tax, Sales Tax, Cess and Security Deposits may be given under disclosure with respect to receipts and remittances towards the end of the financial year in their respective Statements.
- c. For recording Festival Advance and Computer Advance payment and recovery thereof in the Annual Accounts, the TTAADC authority was utilising the figures obtained from the EO (Finance) at the central level discarding the figures reflected in the Receipt and Payment accounts of the DDOs under the Council. A declaration was necessary in this regard.

3.7 Comments on Cash & Bank balances in Annual Accounts

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

- Council could utilise only 64 *per cent* of the total funds available during 2015-16 as ₹ 266.47 crore was lying unspent as closing balance at the end of 2015-16.
- Closing bank balance of the Council was understated by ₹ 18.99 crore in 2015-16 due to wrong depiction of fixed deposits as expenditure in Annual Accounts.
- An amount of ₹ 13.58 crore lying with Sub-ZDOs as closing cash balance remained unaccounted during 2015-16.
- The difference of ₹ 37.71 crore in between closing balance of Cash Book and Annual Accounts with respect to 29 DDOs remained un-reconciled.
- Due to non-preparation of BRS at EO (Finance) level, there was a unreconciled difference of ₹ 2.33 crore between Cash Book and Bank Statement, as on 31 March 2016 in respect of 23 savings bank accounts.
- Five DDOs received ₹ 1.41 crore directly from other sources which was not reflected in the accounts of the Council. This resulted in understatement of receipts and expenditure of Annual Accounts to the same extent.
- Capital expenditures wrongly included under the Revenue expenditure head during 2015-16 of the Annual Accounts resulting in understatement of Capital outlay by ₹ 28.83 crore and overstatement of Revenue expenditure to that extent.
- Non-reconciliation of GPF receipts between GPF Cash Book and Bank balance resulted in unidentified difference of ₹ 38.09 crore in closing cash/ bank balances.

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

Above instances indicated lack of adequate administrative and financial controls in the Council, which need immediate redressal.

3.8 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 2015-16 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, revenue realised not accounted for, non-accountal of expenditure incurred by DDO and classification of receipts under share of taxes, plan fund, transfer fund in the accounts without breakup reflect on poor book keeping and accounting by the Council. Further, comments on cash and bank balances in Accounts reveal absence of adequate administrative and financial controls in the Council, which need immediate redressal.

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 2015-16 to make an assessment as to whether the provisions of the applicable laws, rules and regulations made thereunder and various orders and instructions issued by the competent authority were being complied with.

Important audit findings are summarised in **Table 4.1**.

Table 4.1: Summary of audit observation

(₹ in crore)

Sl. No.	Audit observation	Paragraph reference	Objected amount
1.	Audit of Integrated Child Development Services	4.1	
2.	Installation of Small Bore DeepTube Well at Dhalai District		
	- Suspected embezzlement of ₹59.48 lakh	4.2.1	0.59
	- Excess payment	4.2.2	0.11
	- Non availability of materials at work site	4.2.3	0.25
3.	Suspected misappropriation	4.3	0.01
4.	Incorrect credit of interest in the savings account	4.4	1.73
6.	Excess and inadmissible payment	4.5	0.03
7.	Unproductive expenditure of ₹ 2.62 crore due to non-construction of pucca supply channel	4.6	2.62
8.	Idle expenditure on construction of Market stalls	4.7	0.14
9.	Outstanding Temporary Advances	4.9	8.58
Total			14.06

Important issues are discussed in the succeeding paragraphs.

4.1 Audit of Integrated Child Development Services

Government of India (GoI) launched Integrated Child Development Services (ICDS) Programme in 1975-76 for early childhood development. It offers a package of health, nutrition and pre-school education services to children below six years of age as well as pregnant and nursing mothers. The objectives of the scheme included laying a proper foundation for all-round development of children, improving their nutritional and health status, reducing the mortality, morbidity, malnutrition, school dropout rates and also enhancing the capacity of mothers to look after the normal health and nutritional needs of their children.

State Government handed over the management of six ICDS projects¹ to the TTAADC in November 2010. TTAADC received funds from the State Government as transfer fund and also spent from its own source as plan fund. During 2012-17, the Council received ₹ 46.34 crore (Transfer fund: ₹ 45.58 crore and Plan fund: ₹ 0.76 crore) under different components of the ICDS scheme; against which, they incurred an expenditure of ₹ 45.58 crore. The details of State share and TTAADC share during 2012-17 for implementation of ICDS programme is given in **Table 4.2**.

Table No.4.2: Breakup of funds made available from State Government and TTAADC Plan Fund for implementation of ICDS programme during 2012 to 2017

(₹ in lakh)

Year	Fund received from the State Government	TTAADC Plan fund	Total
2012-13	395.51	13.38	408.89
2013-14	820.21	12.35	832.56
2014-15	650.50	20.46	670.96
2015-16	1243.81	14.76	1258.57
2016-17	1448.24	15.00	1463.24
Total:	4558.27	75.95	4634.22

Source: Council records

During audit of six ICDS projects, we checked five components namely infrastructure, supplementary nutrition, immunisation, health check-up and pre-school education. Audit observations that arose during scrutiny of records and physical verification of 116 AWCs are as below:

4.1.1 Infrastructure

Audit noticed that out of 1,250 Anganwadi Centres (AWCs) managed by the Council, eight *per cent* (104 nos.) AWCs were running without pucca building, 33 *per cent* (413 nos.) AWCs had no toilets, 38 *per cent* (475 nos.) AWCs had no playground, 22 *per cent* (273 nos.) AWCs had no kitchen sheds and 28 *per cent* (354 nos.) AWCs had no drinking water facilities.

During scrutiny of records and physical verification of 116 AWCs, it was further noticed as follows:

- Drinking water facilities were not available at all in 47 *per cent* AWCs. 53 *per cent* AWCs were having drinking water facilities; of which, 16 *per cent* water source were not functioning. In absence of water source, Anganwadi Workers (AWWs) were fetching water for their daily use from local *cherra*, pond, kutchra well, nearby house, *etc.* Therefore, in absence of safe drinking water there was a risk of water borne diseases. Instances regarding

¹ Damchara, Jampuihill and Kanchanpur under North Tripura District and Chawmanu, Manu and Dumburnagar under Dhalai District

non-availability of source of water noticed during visit of AWCs are shown in **Photograph 4.1**.

The existing ring well in the AWC is non-functional since long. The AWC does not have any alternate source of water. Water stored in a kutchha well drained from a pond is used for day to day work.



Photograph 4.1: Water source at Gyanendra Karbari Para AWC, Chawmanu ICDS project, Dhalai District

Therefore, in absence of safe drinking water there was a risk of water borne diseases.

- During 2014-16, ZDO, Dhalai had taken up construction of 81 kitchen sheds of which 77 were shown as completed and work in four AWCs² were in progress. However, Audit noticed from the reports furnished by the Child Development Project Officers (CDPOs) of Manu, Chawmanu and Gandachara sub-zones, that out of 77 completed works, the Implementing Officers (IOs) of ZDO, Dhalai had not constructed AWC kitchen sheds at five locations³ and at one location, the work was lying incomplete, although, ZDO, Dhalai issued work orders in March 2015 and had made payment of ₹ 4.74 lakh (@ ₹ 0.79 lakh each). Thus, the ZDO, Dhalai had failed to verify actual works.

4.1.2 Supplementary Nutrition Programme

As per Paragraph 3.2.1.1 (i) of the Handbook of Anganwadi Workers (AWW), every beneficiary under Supplementary Nutrition Programme (SNP) is to be provided supplementary food for 300 days in a year. However, Audit observed that during 2012-17, against the enrolled beneficiaries (45,000 to 51,000 children and 9,000 to 12,000 mothers), seven *per cent* to 19 *per cent* children and seven *per cent* to nine *per cent* mothers had not been provided with the benefits of supplementary nutrition (**Appendix-VIII**).

4.1.3 Pre-School Education

The Pre-School Education (PSE) component under ICDS scheme aims at school readiness and development of positive attitude towards education for all children in

² Sailendra Chowdhury Para AWC, Malaiadhan Chowdhury Para AWC, Chakbeha Chowdhury Para AWC and Kamanjoy Kumar Para AWC under Chawmanu ICDS project.

³ 1. Karatichara; 2. Banchndra; 3. East Malidhar; West Malidhar; 4. Sadhuchandra, Kaljari and 5. Ajudhyapara, Kalajari.

the age group of three to six years. As per Ministry of Women and Child Development (MoWCD), Government of India (GoI) guidelines, PSE kit was to be provided to each AWC every year. Scrutiny of records at Council and at AWCs revealed that PSE kit was provided to 84 *per cent* to 93 *per cent* of the enrolled children; however, during physical verification at AWCs only 65 *per cent* beneficiaries were physically present. Further, during 2012-17, PSE Kit was supplied only once in March 2014 resulting in 36 *per cent* AWCs not having PSE Kits and in remaining AWCs, only few items were found against stipulated 13 items. The Council needs to ensure distribution of PSE Kits to all beneficiary children under the scheme.

4.1.4 Health check-ups

Para 3.2.2 on Health Services in the Handbook for AWW, issued by the MoWCD, GoI, stipulates that an AWW should ensure that all children (zero to five years) are immunized. Further, in order to classify the nutritional status, the AWWs were to weigh all children up to three years of age every month and children of three to six years every three months. Audit, however, noticed that out of 116 AWCs under six projects, 14 AWCs were not provided weighing machine and in 27 AWCs weighing machines were non-functional.

Further, during scrutiny of AWCs records pertaining to period 2012-17, Audit observed a shortfall in immunisation of children ranging between 28 *per cent* to 62 *per cent*, six *per cent* to 35 *per cent* and 18 *per cent* to 27 *per cent* among children aged zero to one year, one to three years and three to five years respectively (**Appendix-IX**). Therefore, the objective of prevention of critical diseases was not addressed adequately.

Absence of basic amenities was one of the major reasons for shortfall in attendance of beneficiaries.

In a meeting held (May 2019) with the Accountant General (Audit), Chief Executive Officer accepted the audit observation and assured that steps would be taken for proper implementation of ICDS programme in convergence with other schemes *viz.*, NHM, *etc.*

4.2 Installation of Small Bore Deep Tube Wells under MGNREGS in Dhalai District

As per Paragraph 7.3.9 (i) of Operational Guidelines of Mahatma Gandhi National Rural Employment Guarantee Act, 2005 (MGNREGA), 4th Edition, 2013, bore wells and tube wells will not be considered as permissible activity under MGNREGA, under any circumstances.

However, during scrutiny of records in the office of the Zonal Development Officer (ZDO), Dhalai, it was noticed that with a view to bring at least 50 *per cent* fallow lands under irrigation in the next five years, District Magistrate (DM), Dhalai District

in violation of the scheme guidelines had accorded (January 2016) Administrative Approval & Expenditure Sanction of ₹ 8.78 crore for installation of 355 Small Bore Deep Tube Well (SBDTW) under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) at Chawmanu, Dumburnagar, Raishyabari and Manu Rural Development Blocks of Dhalai District. The ZDO, Dhalai was nominated as Project Implementing Agency (PIA) for the work.

Accordingly, ZDO, Dhalai issued (January 2016) 355 work orders in favour of 23 Implementing Officers (IOs) at the rate of ₹ 2.47 lakh per SBDTW based on model estimates prepared (December 2015) by the Engineering Wing of the Agriculture Department, Government of Tripura. As per work order, break-up of the estimated cost was shown in **Table 4.3**.

Table 4.3: Breakup of estimated cost of SBDTW

Category	Amount (in ₹)
Materials to be supplied by RD Department	77,591
Materials to be supplied by Lamps/PACs/TSIC ⁴	79,652
Labour wages	79,259
Extension of electric service connection	4,000
Contingency for carriage of materials	4,477
Labour Cess	2,401
Total	2,47,380

During March-April 2018, out of 355 SBDTWs, 354 SBDTWs⁵ were physically inspected; of which, only 109 SBDTWs (31 *per cent*) were apparently found completed and functioning and in 245 cases (69 *per cent*) targeted beneficiaries could not derive benefits from the project as in 40 cases works were not taken up, in seven cases boring was found unsuccessful and in 198 cases works were lying incomplete.

Scrutiny of records regarding implementation of the project and physical verification of 354 SBDTWs installed in Manu, Chawmanu and Gandachara Sub-Zones revealed the following major irregularities:

4.2.1 Suspected embezzlement of materials

ZDO, Dhalai had issued (January 2016) supply orders for supply of materials for installation of 355 SBDTW in favour of an agency⁶ with the direction to drop the materials at the respective work site. Against the supply orders, supply and utilisation

⁴ LAMPS: Large Area Multi- Purpose Cooperative Societies; PACS: Primary Agricultural Credit Society; TSIC: Tripura Small Industries Corporation Limited

⁵ Installation of Small Bore Deep Tube Well for irrigation purpose on the plot of Sri Kanada Tripura, Son of Anandahari Tripura at Nitya kr. para of Boalkhali Village Committee under Gandachara Sub-Zone could not be physically verified as the road became inaccessible due to monsoon

⁶ Kulai Prathamik Krishi Samabaya Samity Ltd, Kulai

of materials for the sinking and installation of SBDTW was certified by Junior Engineer of the Zonal Office. The agency was paid (February-March 2016) ₹ 2.87 crore in four instalments⁷ through Fund Transfer Order (FTO) by the ZDO, Dhalai. However, as per IOs, agency short supplied the materials worth ₹ 59.48 lakh. During audit, the Stock and Issue Register was not made available for scrutiny, though called for. Details of material supplied as per IOs are shown in the **Appendix-X**. The ZDO, Dhalai made full payment to the agency irrespective of the short supply of materials worth ₹ 59.48 lakh which tantamounts to embezzlement of money. Matter needs to be enquired for appropriate penal action.

Further, during physical verification at Manu and Gandachara Sub-Zones in March-April 2018, Audit noticed that out of 171 constructed SBDTWs, eight SBDTWs could not be traced out. Out of remaining 163 SBDTWs, sign board was not found to be erected in 96 cases, motor was not found to be fitted in 15 cases, pump house was not constructed in 45 cases, panel board and starter were not fitted in 80 cases.

4.2.2 Payments made for services not rendered

According to the terms and condition of the supply order, the agency, Kulai Prathamik Krishi Samabaya Samity Limited, Kulai was required to supply the materials and also the fitting & fixing of the sign boards at the work sites. Scrutiny revealed that, ZDO, Dhalai paid hiring charge of diesel pump, chain pulley, air compressor, water tank, *etc.*, carrying charge of materials as well as fitting & fixing of sign boards to the agency based on supplier's bills. As per information furnished by the IOs to audit, it was seen that in 70 cases the supplier did not bear the hiring charge of diesel pump, chain pulley, air compressor, water tank, *etc.* Moreover, the materials were carried at the work site by the labour vendor. As a result, the IOs paid ₹ 10.94 lakh to the agency, though they had not rendered the requisite labour services. Moreover, additional payment to labour vendor meant additional cost to Council over and above the estimates.

4.2.3 Non-availability of materials at work site

Paragraph 10.3.2 of the Guidelines further stipulates that Material Procurement Register should contain information on details of material procured. According to Paragraph 7.13.1 of the Guidelines, all measurements of work done should be recorded in the Measurement Book (MB) duly authorised and issued by the competent authority. During scrutiny of records, it was noticed that ZDO, Dhalai did not maintain Material Procurement Register, Stock and Issue Register at Zonal level. Further, IO did not record measurement of work done in the measurement book. As a result, whereabouts of materials valued ₹ 24.83 lakh could not be ascertained in audit as detailed in **Appendix-XI**. The Council should investigate the matter and take necessary administrative action against the defaulting IOs.

⁷ 18 February 2016: ₹ 52.58 lakh; 6 March 2016: ₹ 48.53 lakh; 9 April 2016: ₹ 80.89 lakh; 5 May 2016: ₹ 105.16 lakh

4.2.4 Irregular retention of labour Cess

Rule 4 (1) and 4 (3) of the Building and Other Construction Workers Welfare Cess Rules, 1996 stipulates that cess should be levied and collected at the rate of one *per cent* of the cost of construction work of a Government Office or Public Sector Undertaking within 30 days from the completion of work. The cess so deducted should be transferred to the Secretary, Tripura Building & Other Construction Workers Welfare Board, Agartala. Scrutiny of sanction orders and bank statement revealed that ZDO, Dhalai made Fund Transfer Order (FTO) in favour of itself for ₹ 8.52 lakh for payment of labour cess and kept it in the A/C No. 8107011800975. The amount was not transferred to the accounts of the Board (April 2018) and was retained by the Council.

From the above, it is evident that out of 354 SBDTWs, only 109 SBDTWs (31 *per cent*) were apparently found completed and functioning, as noticed during physical verification and in 245 cases (69 *per cent*) targeted beneficiaries could not derive benefits from the project as in 40 cases works were not taken up, in seven cases boring was found unsuccessful and in 198 cases motor and other essential fittings were incomplete.

In reply to the irregularities in implementation of the project as pointed out in audit, the Council stated (June 2019) that the departmental enquiry would be conducted and on receipt of enquiry report, action would be taken for recovery of amount involved. In addition, the result would also be sent to DM & Collector, Dhalai, who was responsible for overall monitoring of the implementation of MGNREGS in the Dhalai District, for taking appropriate action against the responsible persons. No further development on the issue was intimated by the Council (March 2021).

4.3 Suspected Misappropriation

4.3.1 Doubtful procurement of medicine and equipment

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 to 51 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. Further, all the stores were to be physically verified annually.

Scrutiny of Cash Book, Cheque Issue/ Receipt Registers, vouchers and other records of Kherengber Hospital, Khumlung revealed that Medical Officer (In Charge) (MoIC) procured medicine and equipment worth ₹ 1.32 lakh from the local medicine

shop⁸ during December 2015 to October 2016 without inviting any quotation/tender. The amount was paid in cash by the MoIC against nine cash memos ranging from ₹ 3,078 to ₹ 31,205.

Audit also noticed that 17 medicines (₹ 0.47 lakh) were not entered in the Stock Register of the hospital and no certificate was recorded regarding receipt of the materials and its physical condition. Further, cash memos were not serially issued.

Therefore, ₹ 1.32 lakh incurred for procurement of medicine and equipment from the aforesaid two medical shops seems to be doubtful. The Council should investigate the matter and take necessary administrative action against the defaulting officers/officials.

4.4 Incorrect credit of interest in the Savings Accounts

Mention was made vide paragraph 3.5 of the Audit Report for the year 2013-14 and paragraph 3.4.1.5 of the Audit Report 2014-15 wherein, it was mentioned that during the period from April 2013 to March 2015, three banks⁹ had credited ₹ 3.31 crore as interest in 30 savings accounts maintained by 23 DDOs against accrued interest of ₹ 5.10 crore thereby short credit of interest amounting to ₹ 1.79 crore.

It was further noticed that during 2015-16, 36 DDOs received ₹ 1.83 crore as interest in savings accounts maintained in four local banks¹⁰. However, Audit computed interest as ₹ 3.56 crore on the basis of minimum monthly closing balance maintained during April 2015 to March 2016, resulting in short credit of interest amounting ₹ 1.73 crore which remained unverified by the DDOs. The details are given in **Appendix-XII**.

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 added that the matter would be referred from the level of TTAADC Headquarters to the Chief of bank authorities.

4.5 Excess payments to private laboratory

An agreement was made with Dr Lal Path Labs Private Limited, Agartala (the Lab) in March 2010 for conducting pathological tests of the patients who were diagnosed in the Kherengbar Hospital, Khumulwng. As per the agreement, the Lab would collect samples of blood, urine, stool, *etc.*, from the hospital and raise bills along with the list of patients.

Scrutiny of bills submitted by the Lab along with Lab Testing Register of the hospital revealed that, the Lab claimed ₹ 2.54 lakh (April 2013 to March 2016) against 420

⁸ Mwthang Medical Hall and Deepti Medical Hall

⁹ Tripura Gramin Bank, Tripura State Co-operative Bank and United Bank of India

¹⁰ Tripura Gramin Bank, Tripura State Co-Operative Bank, United Bank of India and AXIS Bank

patients; however, these patients were not found listed in the Lab Testing Register of the hospital.

Therefore, excess payment of ₹ 2.54 lakh was made by the hospital administration against 420 patients.

In a meeting held (May 2019) with the Accountant General (Audit), the Chief Executive Officer assured that steps would be taken to recover the excess payments made to the agencies.

4.6 Unproductive expenditure due to non-construction of pucca supply channel in irrigation scheme

With a view to irrigate approximately 50 hectares of cultivable area, ZDO, West Zone proposed for construction of diversion scheme over Lukra Cherra (Laxmi cherra) at Nutan Bazar under Sarath Chowdhury Village Council (VC). ZDO (West) prepared (28 October 2013) an estimates of ₹ 2.62 crore for the proposed project under MGNREGS during the year 2013-14 and placed funds with District Magistrate (DM) and Collector, West Tripura District. Administrative Approval (AA) and Expenditure Sanction (ES) was accorded (4 November 2013) by the DM & Collector, West Tripura District for ₹ 2.62 crore and the Chief Engineer, TTAADC, Public Works Department accorded technical sanction on 30 November 2013. ZDO, West Zone issued (January 2014) work order in favour of a Junior Engineer¹¹ as IO allowing 365 days time to complete the work. According to the work order, IO was paid ₹ 0.78 crore for payment of labour wages, sand, construction of temporary labour shed and petty materials.

Scrutiny of records of the ZDO, West Zone revealed that the estimates had been prepared for head work and had not provided for construction of channel to divert water to the catchment area of cherra to cover approximately 50 hectares area. Survey/ feasibility study had also not been made before taking up the project. The work commenced in January 2014, completed in March 2015 and handed over to the Chairperson, Sarat Chowdhury Para Village Committee in May 2015.

In reply to audit observation, ZDO, West Zone stated (March 2018) that in the sanctioned estimates, there was no scope for construction of pucca channel. He also added that the matter would be taken up with the DM and Collector for construction of pucca channel to divert water to the catchment area of the cherra to cover cultivable area.

Therefore, the Council failed to utilise the scheme even after nearly three years from its handing over (May 2015) and expenditure of ₹ 2.62 crore incurred on the scheme remained grossly unproductive and unfruitful due to faulty planning and non-construction of pucca supply channel.

¹¹ Sri Naresh Debbarma, Junior Engineer

The Council stated (June 2019) that the Executive Engineer (RD) had been instructed to clarify the reasons for non-construction of pucca channel and also to give suggestion for the measures to be taken for solution at the earliest in consultation with ZDO (West).

4.7 Idle expenditure on construction of 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 would 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.

Examination of the records of ZDO, West revealed that in one market, five stalls were constructed (May 2015) in Binon Kobrapara under Mandwai Sub-Zone at a cost of ₹ 14.39 lakh. However, none of the five stalls in the market were allotted till March 2018.

On being pointed out in audit, ZDO, West stated (March 2018) that Village Committee of Binon Kobrapara could not select beneficiaries till date. As a result, five market stalls in Binon Kobrapara could not be allotted. No reasons were found on records.

Thus, an amount of ₹ 14.39 lakh spent on construction of the market stalls remained idle till March 2018.

Council in its reply (June 2019) stated that 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.

4.8 Cost overrun

Superintending Engineer, PWD, TTAADC accorded (November 2011) Administrative Approval for an amount of ₹ 4.26 crore for the work “Construction of composite office building (multi storied)” at Zonal Head Quarter, North Zone, TTAADC, Machmara, Tripura (North). Technical Sanction was also accorded (January 2012) by the Superintending Engineer for ₹ 4.26 crore. Expenditure Sanction of ₹ 4.26 crore was accorded to transfer the funds in 10 instalments to the Executive Engineer (EE) (North Zone) during the period from March 2012 to August 2014.

EE (North Zone) issued (February 2012) work order for ₹ 4.22 crore in favour of a departmental engineer¹² as an IO to execute the work departmentally. No time limit was fixed for completion of the work. The work commenced in February 2012 and was completed in August 2015 at a cost of ₹ 4.60¹³ crore.

During test-check of records, Audit noticed that due to shortage of funds the execution of work was delayed. It was further noticed from a show cause notice issued (7 April 2015) by the EE to the IO that progress of work was very slow at the portion of third storey. However, reason for delay was not found on record. Due to delay, EE (North) procured cement and Tor steel from the Store Division of Rural Development Department, at the enhanced rate and during that period rate of labour wages had also increased. For this enhancement in price of materials and labour, the Council had to bear additional expenditure of ₹ 33.83 lakh for this purpose.

Therefore, due to delay in execution of work there was cost overrun of ₹ 33.83 lakh which could have been avoided.

In a meeting held (May 2019) with the Accountant General (Audit), the Chief Executive Officer admitted that execution of work was delayed due to shortage of funds. Thus, Council had taken up the construction work without sufficient provision of funds which ultimately led to cost overrun.

4.9 Outstanding Temporary Advances

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

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 March 2018 as detailed in **Table 4.4**.

Table 4.4: Statement showing outstanding temporary advance lying with the Implementing Officers

(₹ in lakh)			
SNo.	Implementing Officers*	Period	Amount
1.	ZDO West (02)	2009-10 to 2015-16	83.24
2.	ZDO Dhalai (09)	2009-10 to 2015-16	15.70
3.	ZDO North (01)	Not Available	79.04
4.	ZDO South(06)	2015-16	8.02
5.	SZDO Khumulwng (02)	2011-12 to 2015-16	65.10
6.	Executive Engineers (23)	2008-09 to 2015-16	507.93
7.	Assistant Directors (14)	2010-11 to 2015-16	99.46
	Total		858.49

*Detailed in **Appendix XIII** to **XVI**

¹² Sri Ashok Debbarma, Assistant Engineer

¹³ ₹ 4.22 crore *plus one per cent* Contingencies (₹ 0.04 crore) *plus* additional fund ₹ 0.34 crore

Thus, temporary advances amounting to ₹ 8.58 crore given to different IOs during the period from April 2008 to March 2016 for execution of different works were pending for recovery/adjustment as of March 2018. Therefore, possibility of mis-utilisation of fund in those cases against which adjustments were lying pending for a long time could not be ruled out. As large amounts were being advanced to the IOs on a regular basis, it is recommended that a monitoring mechanism needs to be put in place for tracking the utilisation of the public money.

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 were not intimated to Audit (August 2020).

4.10 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during audit and not settled on the spot 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 Inspection Reports. However, analysis of the position of outstanding Inspection Reports 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 ever since issue of Audit Reports.

4.11 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, the Council is required to make necessary arrangements to prepare and to send the '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 (May 2019).

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 78 of TTAADC Fund Rules, 2005 prescribed that the Council should 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 Inspection Reports.

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.

4.12 Conclusion

The audit focuses on the functioning of the Council, *viz.*, financial management, development activities, internal control and monitoring, *etc.*

- a. Implementation of ICDS Programme in TTAADC revealed inadequate and poor quality of infrastructure and basic facilities in terms of kitchen sheds, non-availability of safe drinking water and toilets in most of the AWCs. The children were therefore exposed to health hazards in AWCs, which had also contributed to shortfall in attendance of the children.
- b. Implementation of the ICDS programme was marked by various shortcomings and lapses. A significant number of enrolled beneficiaries (children: seven *per cent* to 19 *per cent* and mothers: seven *per cent* to nine *per cent*) had not been provided with the benefits of supplementary nutrition.
- c. During 2012-17, implementation of immunisation programme reported shortfalls ranging between 28 *per cent* to 62 *per cent* of the children in the age group of zero to one year, six *per cent* to 35 *per cent* of the children in the age group of one to three years, and 18 *per cent* to 27 *per cent* of the age group of three to five years.
- d. Implementation of MGNREGS programme in Dhalai revealed many irregularities. Out of 354 SBDTWs taken up in violation of Scheme guidelines only 109 SBDTWs (31 *per cent*) were apparently found completed and functioning. In 40 cases works were not taken up, in seven cases boring was found unsuccessful and in 198 cases works were lying incomplete and constructed wells were not put to use.
- e. The ZDO, Dhalai made payment to the agency without ensuring receipt of materials worth ₹ 59.48 lakh which tantamounted to embezzlement of funds.
- f. The ZDO, Dhalai paid ₹ 10.94 lakh to an agency without ensuring rendering of labour services.
- g. ZDO, Dhalai did not maintain Material Procurement Register, Stock and Issue Register. As a result, whereabouts of materials valued ₹ 24.83 lakh could not be ascertained in Audit.

- h. ZDO, Dhalai, did not transfer labour cess of ₹ 8.52 lakh to the Tripura Building & Other Construction Workers Welfare Board.
- i. Suspected misappropriation of ₹ 1.32 lakh on procurement of medicines and equipment was noticed in Kherengber Hospital, Khumlung.
- j. During 2015-16, Tripura Gramin Bank (TGB), Tripura State Co-Operative Bank (TSCB), United Bank of India (UBI) and AXIS Bank had short credited interest of ₹ 1.73 crore in 45 savings accounts maintained by the 36 DDOs. Matter needs to be taken up with banks and DDOs need to verify regularly correctness of the interest amount credited by the Banks.
- k. An excess payment of ₹ 2.54 lakh made by Kherengber Hospital, Khumlung to a private laboratory on account of 420 unregistered patients. Recoveries may be made from the party concerned.
- l. Expenditure of ₹ 2.62 crore incurred on the scheme “Construction of diversion scheme” over Lukra Cherra (Laxmi cherra) at Nutan Bazar under MGNREGS remained unproductive and unfruitful till date (May 2019) due to non-construction of pucca channel to divert water to the catchment area of the cherra to cover cultivable areas. The Council may make an enquiry and fix responsibility. The scheme may be made functional.
- m. Five market stalls at Binon Kobrapara under Mandwai sub-zone constructed at a cost of ₹ 14.39 lakh, remained idle as the Village Committees did not select beneficiaries and complete the allotment of the stalls.
- n. Temporary advances amounting to ₹ 8.58 crore given to different IOs during the period from April 2008 to March 2016 for execution of different works were pending for recovery/ adjustment as of March 2018.

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

4.13 Recommendations

The Council may consider the following recommendations:

- i. Council needs to plan adequately to utilise available funds.
- ii. Council may develop adequate monitoring system to assess implementation of schemes/ projects so that deficiencies noticed are addressed at the earliest.
- iii. Short credit of interest may be taken up with banks to recover uncredited interest over the years.

- iv. Council may take necessary steps to complete unfinished projects and allot completed assets like Market Stalls for productive use of the beneficiaries.
- v. Internal controls and checks may be put in place in subordinate offices.



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

List of units covered for transaction audit for the period from April 2014 to March 2016 and accounts audit of 2015-16

(Reference: Paragraph 3.1)

Sl. No.	Name of the DDO
1.	Executive Officer (Finance), P L Cell, GPF, Khumulwng
2.	Executive Officer (Admn), Khumulwng
3.	Zonal Development Officer (West), Khumulwng
4.	Zonal Development Officer (Khowai), Rajnagar
5.	Zonal Development Officer (Dhalai), Sikaribari
6.	Zonal Development Officer (North), Machmara
7.	Zonal Development Officer (South), Bir Chandra Manu
8.	Executive Engineer (West), Khumulwng
9.	Executive Engineer (North), Machmara
10.	Executive Engineer (South), Bir Chandra Manu
11.	Executive Engineer(Dhalai), Sikaribari
12.	Executive Engineer(Ampura), Khowai
13.	Principal Officer (Health)
14.	Principal Officer (Animal Resource Development Department)
15.	Principal Officer (SW&SE)
16.	Principal Officer (Agriculture)
17.	Assistant Director (Animal Resource Development Department), Bir Chandra Manu
18.	Assistant Director (Animal Resource Development Department), West
19.	Assistant Director (Animal Resource Development Department), Kanchanpur
20.	Assistant Director (Animal Resource Development Department), Sikaribari
21.	Child Development Project Officer, Chawmanu
22.	Child Development Project Officer, Manu
23.	Child Development Project Officer, Gandacherra
24.	Child Development Project Officer, Kanchanpur
25.	Child Development Project Officer, Damcherra
26.	Child Development Project Officer, Jumpuihill
27.	Superintendent of Agriculture, Tulashikok

Appendix-II

Statement showing expenditure incurred on capital items during 2015-16

(Reference: Paragraph 3.2.2.1)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
1.	CDPO, Manu	Purchase of Steal Almirah	2235-02-102-87-58-47	133930
2.	IS, Kanchanpur	Construction of Kitchen Shed	2236	39724
		Purchase of Kitchen Device	2236	160000
		Purchase of joint bench	800	133701
3.	IS, Ampinagar	Purchase of Kitchen Device	2236-102	136113
		Construction of Kitchen cum store	2236-102	286277
		Purchase of Furniture	53	383058
4.	IS, Ambassa	Construction of Kitchen Device	2202	9750
		Purchase of joint bench	2202	127684
5.	Dy. PO (Agri), Manu	Mashli Mkt. weight machine		426221
6.	DFO, 82 mile	Construction of tree house at Logthorai ECO Park	2406	33413
		Construction of tree house at Logthorai ECO Park		23000
7.	IS, Chailengta	PMM residential school	2225-02-277-35-05-36	1405500
		CLT ST Girls Hostel	2225-02-277-35-05-36	1241600
		Purchase of Kitchen Device	2236-02-102-91-24-47	93900
		Purchase of joint bench	2202-01-106-42-02-47	204297
8.	IS, Rupaichari	Purchase of Kitchen Device		72400
		Residential School		498550
		Purchase of Furniture (Joint Bench)		306446
9.	PO, Education	Purchase of Furniture	2202	8647
		3 phase electric connection of hostel	2202	346859
		Supply of purchased furniture	4225-02	10250703
		Furniture	4225-02	381507
		Science Lab	4225	105152
		Purchase of Generator	2202	101225
		Purchase of Utensils	2202	116549
10.	PO, Health	X-Ray Material	2210-001	39500
		OT surgical	2210-800	272461
		HIV/AIDS	2210-800	288000
		Pipeline	2070 (11)	26700
		Sitting material	2235-02-102-91-27-47	212979
		Steal Almirah	2235-02-102-91-27-47	653396
		Model AWC	2236-02-101-41-60-47	120960
11.	EE, Dhalai	Roads and bridges including RCC slap culvert	3054	23083681
		Construction of building	4059	47668529
		Rural water scheme (MDTW)	2215	2598350
12.	IS, 82 Mile	Purchase of kitchen device	2236-02-102-87-49-47	115000
		Construction of kitchen cum store	2236-02-102-87-49-47	2617963
		Construction of boundary wall	2236-02-102-88-23-47	900000
		Purchase of joint bench		15493
		Interior decoration	2202	1783838
		Construction of market stall	2401	2449454
		Construction krishi bhavan	2401	21540
		Cultivation of Banana	2401	5000

Appendix-II (contd..)

Statement showing expenditure incurred on capital items during 2015-16

(Reference: Paragraph 3.2.2.1)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
	IS, 82 Mile	Upland farming	2401	407400
		Construction of market shed	2401	2491436
		Power tiller	2401	184346
		Construction of retaining wall	2401	491600
		Rearing house	2851	223500
		Machine tools	2851	35300
		Production centre	2851	425180
		Reservoir of fish	2405	173843
		Drinking water source	2072	1554555
		Extension of LT line	2072	2630000
		Hand pump	2072	739200
		Construction of development work	2072	2685587
		Electrification	2072	1800000
		MDTW/RCC	2072	40000
		Sentry post EM quarter	2072	181800
		Sinking/Installation	2072	522000
		Construction of RCC ring well	2072	1539400
		Construction of ashram hostel	2202	829715
		Construction of teacher quarter	2202	1068654
		Construction works	2202	11795
		Construction of girls' ashram	2202	990986
		Construction of girls' hostel	2202	10000000
		Construction of boys' hostel	2202	10000000
		Construction boys' ashram school	2202	9838000
		Construction of girls' ashram school	2202	25474457
		Construction of school building	2202	150560
		Purchase of furniture	2202	313000
		Purchase of bench/table	2202	2300000
		Construction of boundary wall	2202	3785025
		Construction of double storied building	2202	258416
		Construction of youth hostel	2204	799108
13.	IS, B C Manu	Purchase of kitchen device	2236-102	65000
		Purchase of furniture	2202-800	255372
14.	IS, Gandacherra	Purchase of kitchen device		133397
		Construction of hostel mess		441366
		Purchase of furniture		403487
		Girls hostel		942959
15.	IS, Karbook	Purchase of furniture	2225-02-277-35-05-36	204297
		Purchase of kitchen device	2225-02-277-35-05-36	44600
16.	PO, Co-operation	Purchase of furniture		81041
17.	IS, Mandai	Purchase of furniture		70000
		Purchase of wooden double joint bench		153223
18.	IS, Watlaktuithu	Electrification		30000
		Construction of kitchen cum store		12420
		Construction of girls and boys toilet		483560

Appendix-II (contd..)

Statement showing expenditure incurred on capital items during 2015-16

(Reference: Paragraph 3.2.2.1)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
	IS, Watlaktuithu	Purchase of kitchen device		53924
		Purchase of wooden bench		204297
		Purchase of musical instrument	2220	999132
19.	PO, ICAT	Making of kokborok feature film	4225-02-800-43-48-47	100000
		Purchase of computer external hard disk	2220	10000
		Creation of small nursery cultivation of Deem stick	2225-02-welfare	165000
		Distribution of purchased musical instrument	2220-infor. Publicity	107098
		Construction of kitchen shed	2236-02-102-41-60-47	3555053
		Construction of AWE centre	2236-02-102-41-60-47	1249492
		Installation of hand pump	2215-DWS	1056000
		Construction of mini deep tube well	13 th FC	2435758
		Construction of RCC ring well	13 th FC	1278106
		Construction of 500 seated community hall at Shikaribari	MPLAD	739000
		Extension of LT line	13 th FC	1156730
		Sinking and installation of MDTW	4515-00-101-43-38-31	8185768
		Power connectivity to LT line	13 th FC	3021351
		Construction of ST hostel	MTA	14707890
		Construction of forest range office building	2406-forest & wild life	456074
		Construction of market stall	2401	426801
		Construction of market stall	2425	497912
		Extension of power connectivity	2515	1864825
		Creation of MDTW	2515	38570
		Installation of hand pump	2515	380160
		Installation of MDTW and RCC ring well	2515	588000
		Construction of 200 seated girls hostel	3604	16474000
		Procurement of musical instrument	2220	15000
21.	PO, ARDD	Bio resource complex	105	357724
22.	SF, Jatanbari	Ice plant		72100
23.	PO, Agri	Beautification of headquarters complex	2059-public works	1215643
		Purchase of double wooden joint bench	84000	306446
		Purchase of kitchen device	2236	72400
25.	Secretary District Council	Purchase of books	2011-District Council Legislature	3000
		Purchase of wooden joint bench	2202-01	204297
		Purchase of kitchen device	2202-01	43285
		Purchase of kitchen device	2236-02-102-41-46-47	72127
		Purchase of furniture	2202-Gen. Ed.-800	306441
		Purchase of furniture	2202-0109	17353
		Construction of kitchen cum store	2236-102	75987
		Purchase of kitchen device	2236-102	600

Appendix-II (contd..)

Statement showing expenditure incurred on capital items during 2015-16

(Reference: Paragraph 3.2.2.1)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
29.	PO, Sports & Youth Prog.	Judo school	2204-102-104	301032
		Gymnastic	2204-102-104	179287
		Sports material	2204-102-104	2941734
30.	IS, Chellagangmukh	Purchase of kitchen device	2236-102	42700
		Construction of kitchen shed	2236-102	91652
		Purchase of furniture	2201-800	127686
31.	IS, Harepkuwar	Purchase of joint bench	2202-1-106-42-02-47	306446
		Purchase of kitchen device	2236-02-102-91-24-47	54700
32.	IS, Tulashikhar	Purchase of joint bench	2202	178761
33.	IS, Damcherra	Construction of kitchen shed	2236-102	479193
		Purchase of furniture	2201-800	255372
34.	PO, SW&SE	Purchase of furniture	2235-800	40797
35.	CDPO, Dumurnagar	Preschool kit		717036
		Steel almirah		1099970
36.	IS, Ratanpur	Purchase of wooden bench		127686
		Purchase of kitchen device		28800
37.	IS, Chawmanu	Construction of kitchen cum store	2236	45823
		Purchase of joint bench	2202-01-Gen.Edn.800	204297
		Purchase of kitchen device	2236-02-102-91-24-47	103000
38.	CDPO, Khanchanpur	Utensil/supply of material and article	2235-02-102-87-58-21	357397
		Handloom	2235-02-103-02-13-47	34000
		Purchase of almirah	2235-02-103-02-13-47	1679883
39.	CDPO, Jampui hill	Steel almirah		280720
		Sanitation		39650
40.	IS, Ganganagar	Office furniture		984
		School furniture		178761
		Purchase of kitchen device		34320
41.	SA, Gandacherra	Pump set	2402-800	288400
42.	AD, ARDD, South	Pig breeding farm	2403-105	1060636
		Implementation of pig breeding unit	0049-800	742500
		Demonstration unit of piggery for forest patta holders	2401-00-109-37-36-31	1020000
		Providing power connection	2403-103	23721
43.	AD, ARDD North	Pig breeding firm	2401-00-109-37-36-47	1800998
44.	ZDO, South	DWS	2501-101	785696
		Extension of LT line	4801-800	453535
		Purchase of almirah	2228-800	6733
		Construction of boys/girls' school	2202-800	20000
		Ind.weaving centre	2851-800	266710
		Extension of power	4801-800	289321
		Purchase of musical instrument	2220-107	24711
		Construction of RCC ring well	2505-101	4194101
		Construction of chairman chamber	4059-9051	57738
		Construction of kitchen shed	4059-051	96988
		Electrification	2501-101	76240
		Construction of market stall	2425-800	478201
		Installation of pump set	2505-101	739200

Appendix-II (concl.d.)

Statement showing expenditure incurred on capital items during 2015-16
(Reference: Paragraph 3.2.2.1)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount (in ₹)
45.	ZDO, North	Cost production centre	2851	217520
		Construction of kitchen shed	2236	2872814
		Agri market development	2401	2245916
		Construction of overhead tank	3604	250000
		Installation of hand pump	3604	580800
		Extension of power line	2515	1975839
		Purchase of steel almirah	2515	461
		Construction of SZDO office	2515	37236
		Construction of ashram school	2202	1634871
		Construction of boundary wall	2515	702920
		46.	EE, Khowai	Construction of roads and bridge
Construction of doubled storied market shed	2401			2006090
RCC ring well	2215			149950
MDTW under 13 th finance	4515			379071
MDTW under 13 th finance	2515			370984
MDTW	3604			244308
Construction of 200 seated boys hostel	4225			12310202
Implementation of road under MGNREGA	4215-800			2172509
Construction of kitchen	3064			27758
Construction of veterinary dispensary building	2401			1187040
47.	EE, West			Construction
		Roads and bridges	3054	10981181
		DWS/13 th finance	4515	7587404
		13 th finance	4225	7375816
		Construction of motor stand	5055	7725239
		Rural electrification	2801	3674190
		Water supply	2215	765000
		Capital outlay on SC/ST	4225	10290193
48.	EE, South	Roads and bridges	3054-800	25472653
		Roads and bridges/13 th FC	4225-800	9282468
		DWS	2702-103	10025249
		Veterinary dispensary sub centre	2059-001	5162792
49.	EE, North	Roads bridges	3054-004	25991448
		Minor irrigation	2702-103	507070
		Water supply sanitation	2215-102	1133327
		Construction of market stall	4435-00-101	839114
		Rural electrification	2801	433500
		Furniture for tribal rest house	2225	290360
		50.	IS, Khumulwng	Kitchen device
Construction of kitchen shed	2236-102			609546
Purchase of furniture	2206-102			102143
Construction of toilet	2236-102			386848
TOTAL				45,09,05,575

Appendix-III

Statement showing closing balances lying with the Sub-ZDOs as on 31st March 2016

{Reference: Paragraph 3.4.1 (iii)}

(in ₹)

Sl. No.	Name of the SZDOs	Closing Balance as on 31-03-2016
ZDO (South)		
1.	Sub Zonal Development Office, Ampi	35,28,170
2.	Sub Zonal Development Office, Manu Bankul	4,27,442
3.	Sub Zonal Development Office, Birchandra Manu	14,14,341
4.	Sub Zonal Development Office, Killa	9,42,068
5.	Sub Zonal Development Office, Dalak	4,95,900
6.	Sub Zonal Development Office, Kaladhepa	8,22,081
7.	Sub Zonal Development Office, Garjee	44,211
8.	Sub Zonal Development Office, Karbook	25,11,523
9.	Sub Zonal Development Office, Kalshimukh	5,92,574
10.	Sub Zonal Development Office, Ratanpur	34,084
Sub Total		1,08,12,394
ZDO (Dhalai)		
1.	Sub Zonal Development Office, Ambassa	35,84,300
2.	Sub Zonal Development Office, Ganganagar	16,38,237
3.	Sub Zonal Development Office, Maharani	46,55,601
4.	Sub Zonal Development Office, Chawmanu	6,37,227
5.	Sub Zonal Development Office, Manughat	18,70,873
6.	Sub Zonal Development Office, Gandacherra	13,02,078
Sub Total		1,36,88,316
ZDO (North)		
1.	Sub Zonal Development Office, Rajkandi	4,50,423
2.	Sub Zonal Development Office, Vangmun	4,71,486
3.	Sub Zonal Development Office, Noagang	3,97,768
4.	Sub Zonal Development Office, Dasda	9,00,013
5.	Sub Zonal Development Office, Machmara	1,41,77,420
6.	Sub Zonal Development Office, Damcherra	4,97,565
Sub Total		1,68,94,675
ZDO WEST		
1.	Sub Zonal Development Office, Hezamara	71,70,463
2.	Sub Zonal Development Office, Khumulwng	2,58,035
3.	Sub Zonal Development Office, Mandai	88,21,571
4.	Sub Zonal Development Office, Bishramganj	78,45,462
5.	Sub Zonal Development Office, Takarjala	1,36,08,366
6.	Sub Zonal Development Office, Mohanbhog	10,32,437
7.	Sub Zonal Development Office, Abhicharan	2,46,51,521
Sub Total		6,33,87,855
ZDO (Khowai)		
1.	Sub Zonal Development Office, Mungiakami	2,35,37,979
2.	Sub Zonal Development Office, Baizalbari	6,13,177
3.	Sub Zonal Development Office, Bachaibari	27,18,742
4.	Sub Zonal Development Office, Duski	41,49,470
Sub Total		3,10,19,368
Total		13,58,02,608

Appendix-IV

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 (iv).}

(in ₹)

Sl. No.	Name of DDO	Closing Balance in 2015-16 as per		
		Cash Book	Accounts	Difference
1.	Assistant Director, Animal Resource & Development Department, B C Manu	96,35,131	48,12,681	48,22,450
2.	Assistant Director, Animal Resource & Development Department, Khumulwang	1,02,95,508	94,19,002	8,76,506
3.	Child Development Project Officer, Damcherra	26,76,748	23,68,849	3,07,899
4.	Child Development Project Officer, Jampui Hill	10,29,451	17,88,807	-7,59,356
5.	Child Development Project Officer, Manu	60,52,082	1,46,77,646	-86,25,564
6.	Deputy Principal Officer (Social Welfare & Social Education)	11,67,934	11,99,021	-31,087
7.	Executive Engineer (Dhalai)	15,41,79,630	3,62,14,670	11,79,64,960
8.	Executive Engineer (North)	10,29,85,795	4,34,94,242	5,94,91,553
9.	Inspector of Schools, Chellagangmukh	80,23,823	63,14,494	17,09,329
10.	Inspector of Schools, Gandacherra	66,30,079	60,91,173	5,38,906
11.	Inspector of Schools, Harepkuwar	14,55,509	12,64,631	1,90,878
12.	Inspector of Schools, Jampuijala	37,91,440	19,70,941	18,20,499
13.	Inspector of Schools, Khumulwang	56,25,926	34,37,572	21,88,354
14.	Inspector of Schools, Ompinagar	16,02,276	28,57,114	-12,54,838
15.	Principal Officer (Fish)	2,14,51,867	2,09,48,510	5,03,357
16.	Principal Officer (Health)	44,82,242	47,62,768	-2,80,526
17.	Principal Officer (ICAT)	23,13,284	21,92,084	1,21,200
18.	Superintendent of Agriculture, Chaw Manu	1,85,64,299	1,65,59,299	20,05,000
19.	Superintendent of Agriculture, Kanchanpur	2,66,88,005	1,01,74,194	1,65,13,811
20.	Superintendent of Agriculture, Mandwai	3,30,73,335	1,98,10,566	1,32,62,769
21.	Superintendent of Agriculture, Rupaichari	1,55,75,483	69,58,410	86,17,073
22.	Superintendent of Agriculture, Tulasikhok	1,15,20,883	1,68,19,466	-52,98,583
23.	Superintendent of Fishery, Gandacherra	90,03,104	76,10,249	13,92,855
24.	Superintendent of Horticulture, Kanchanpur	2,93,00,284	2,59,65,414	33,34,870
25.	Zonal Development Officer (Dhalai)	5,05,31,078	4,82,57,038	22,74,040
26.	Zonal Development Officer (Khowai)	2,40,40,346	81,42,896	1,58,97,450
27.	Zonal Development Officer (North)	1,45,15,279	1,00,56,595	44,58,684
28.	Zonal Development Officer (South)	15,26,19,553	88,36,439	14,37,83,114
29.	Zonal Development Officer (West)	7,98,84,801	8,86,46,646	-87,61,845
Total:		80,87,15,175	43,16,51,417	37,70,63,758

Appendix-V

Statement showing cheques in transit not taken into account during 2015-16

{Reference: Paragraph 3.4.1 (v) }

(in ₹)

Name of the DDO who issued cheques	Cheque No	Date	Amount	Purpose	Date of entry in the Cash Book of EO (Fin)	Cash Book Reference
					A/C No 3041	
PO (ICAT)	100881	31/03/2016	3000	Remittance/ refund for display, advertisement of shooting	05-04-2016	CB 10 of P/202
	100875	31/03/2016	3000	Special issue Rabindranath birthday	05-04-2016	CB 10 of P/202
	100874	31/03/2016	6000	Republic Day 2015	05-04-2016	CB 10 of P/202
	100873	31/03/2016	4000	Durga Puja festival, 2014	05-04-2016	CB 10 of P/202
	100872	31/03/2016	5000	Golden jubilee celebration 29 th October, 2014	05-04-2016	CB 10 of P/202
	100876	31/03/2016	5000	40 th Tripura State Level Biju Festival	05-04-2016	CB 10 of P/202
	100859	28/03/2016	900	Repairing of musical instrument	05-04-2016	CB 10 of P/202
	100858	28/03/2016	800	Remittance or refund of hiring bill to TRTC Bus	05-04-2016	CB 10 of P/203
	100865	30/03/2016	5000	display, advertisement of sarad purbabhas	05-04-2016	CB 10 of P/203
	100863	30/03/2016	3000	Marup Newspaper	05-04-2016	CB 10 of P/203
	100877	31/03/2016	6000	display, advertisement of Magazine/ souvenir of different purpose	05-04-2016	CB 10 of P/203
	100878	31/03/2016	5000	ADC plan fund		
	100878	31/03/2016	5000	Yearly magazine Ankur 2014	05-04-2016	CB 10 of P/203
	100879	31/03/2016	10000	Organising Rajo Samajik Parishad	05-04-2016	CB 10 of P/204
	100880	31/03/2016	11000	display, advertisement of magazine/ newspaper	05-04-2016	CB 10 of P/204
	100826	19/03/2016	7457	Remitting/ refund	05-04-2016	CB 10 of P/205
	100825	19/03/2016	30000	Diwali mela 2013	05-04-2016	CB 10 of P/205
	100823	18/03/2016	5500	Display, advertisement	05-04-2016	CB 10 of P/206
	100822	18/03/2016	7000	2 nd anniversary of News Vanguard TV Channel	05-04-2016	CB 10 of P/206
	100821	18/03/2016	3000	Display, advertisement	05-04-2016	CB 10 of P/206
	100820	18/03/2016	4000	Display, advertisement	05-04-2016	CB 10 of P/206
	100370	20/02/2016	700000	Laying unspent	27-04-2016	CB 10 of P/208
EE, West	103786	30/03/2016	64600	Refund of 50 bedded Youth hostel at Khumulwang	05-04-2016	CB 10 of P/203
PO, Co-operation	005830	31/03/2016	5300	Festival Advance from salary	05-04-2016	CB 10 of P/204

Appendix-V (concl.d.)

Statement showing cheques in transit not taken into account during 2015-16

{Reference: Paragraph 3.4.1 (v) }

(in ₹)

Name of the DDO who issued cheques	Cheque No	Date	Amount	Purpose	Date of entry in the Cash Book of EO (Fin)	Cash Book Reference
A/C No 3041						
PO, Tribal Welfare	005824	31/03/2016	2350	Festival Advance from salary	05-04-2016	CB 10 of P/204
	005823	31/03/2016	400	Computer loan	05-04-2016	CB 10 of P/204
	009257	30/03/2016	2550	Recovery from festival advance	05-04-2016	CB 10 of P/204
PO, Industry	005565	29/03/2016	1900	Deduction of puja advance	05-04-2016	CB 10 of P/205
	937829	15/02/2016	230625	3% Security of the work order value	05-04-2016	CB 10 of P/206
	904719	02/03/2016	199650	3% Security of the work order value	05-04-2016	CB 10 of P/206
	904720	02/03/2016	665500	Bank guaranty 10% of the work order	05-04-2016	CB 10 of P/206
	477806	27/01/2016	232200	3% Security of the work order value	05-04-2016	CB 10 of P/206
PO, Agri	009400	31/03/2016	400	Computer loan	27-04-2016	CB 10 of P/210
	009399	31/03/2016	6700	Recovery from festival advance	27-04-2016	CB 10 of P/210
A/C No 3042						
PO, Health	103625	29/03/2016	20200	Recovery from festival advance	05-04-2016	CB 10 of P/205
AD, ARDD, North	142835	03/03/2016	6450	Recovery from festival advance	05-04-2016	CB 10 of P/205
CDPO, Manu	604528	21/03/2016	64800	Recovery from festival advance	05-04-2016	CB 10 of P/205
IS, B. C. Manu	214387	30/03/2016	167800	IO Advance	05-04-2016	CB 10 of P/206
	214395	31/03/2016	46800	IO Advance	05-04-2016	CB 10 of P/206
	214376	21/03/2016	167800	Recovery from festival advance	05-04-2016	CB 10 of P/205
SH, Manu	605004	30/03/2016	155400	IO Advance	27-04-2016	CB 10 of P/206
IS, Ganganagar	950290	31/03/2016	9550	IO Advance	27-04-2016	CB 10 of P/206
	950291	31/03/2016	1400	Computer loan recovery	27-04-2016	CB 10 of P/207
	950293	31/03/2016	8280	Recovery from festival advance	27-04-2016	CB 10 of P/207
AD, ARDD, South	360928	28/03/2016	82500	Recovery of festival advance		
IS, Challagangmukh	940134	26/03/2016	54500	Overdrawn salary	27-04-2016	CB 10 of P/208
IS, Bishramganj	014610	31/03/2016	625	Medical advance	27-04-2016	CB 10 of P/208
	014611	31/03/2016	52800	Recovery from festival advance	27-04-2016	CB 10 of P/208
IS, Chaw Manu	285123	31/03/2016	628800	Recovery from festival advance	30-05-2016	CB 10 of P/217
Total			37,04,537			

Appendix-VI
Details of Eleven Saving Bank Accounts
(Reference: Paragraph 3.5)

(₹ in crore)

Name of the Bank	Bank account No.	Purpose	2015-16		
			Balance as on 31 March 2016 as per Cash Book	Balance as on 31 March 2016 as per Bank statement	Difference
Tripura Gramin Bank	8039011903042 (2740)	Salary	20.33	22.08	(+)1.75
	8039011903041 (2735)	Development scheme	20.05	18.25	(-)1.80
	8039011903038 (1041)	Revenue	12.44	8.58	(-)3.86
	8039011903064 (3669)	Interest earned from fixed deposit	0.68	0.68	0.00
Tripura State co-operative Bank	4012040000011 (11)	Salary/ Development scheme	10.84	12.98	(+)2.14
	4012040000115 (115)	Development scheme (IGMSY)	0.31	0.31	0.00
United Bank of India	1813010000240 (240)	Salary/Development scheme	10.07	13.77	(+)3.70
Axis Bank	276010100017772 (17772)	Development scheme	3.70	3.70	0.00
State Bank of India	33487451182 (1182)	Development scheme	0.40	0.45	(+)0.05
Tripura Gramin Bank	8039011903815 (17528)	Bank Interest	3.25	3.25	0.00
	8039011904041	Mid Day Meal	1.78	1.64	(-)0.14
Total			83.85	85.69	(-)1.84

Appendix-VII

Statement showing non-preparation of bank reconciliation statement during 2015-16

(Reference: Paragraph 3.5)

(in ₹)

Sl. No.	Name of DDO	Balance as on 31 March 2016 as per Cash Book	Balance as on 31 March 2016 as per Bank Statement	Difference
1	2	3	4	(4-3)
2015-16				
1.	AD, ARDD, West	10295508	12686386	(+)2390878
2.	CDPO, Jampui Hill	1029451	3360661	(+)2331210
3.	Dy. PO (Edn), Manughat	702666	644966	(-)57700
4.	IS, Bishramganj	1940165	7489810	(+)5549645
5.	IS, Mandai	2977765	2344533	(-)633232
6.	IS, Ompinagar	1602276	6502581	(+)4900305
7.	PO, ARDD	35511491	39862914	(+)4351423
8.	PO, Fishery	21451867	20961777	(-)490090
9.	PO, Industry	29149495	22775060	(-)6374435
10.	PO, Tribal Welfare	974152	1526062	(+)551910
11.	SA, Mandai	33073335	21377730	(-)11695605
12.	SA, Rupaichari	15575483	14303295	(-)1272188
13.	Supdt of Fishery, Gandacherra	9003104	13599471	(+)4596367
14.	Supdt of Fishery, Jatanbari	1316887	2081558	(+)764671
Total		16,46,03,645	16,95,16,804	(+)49,13,159

Appendix-VIII
Supplementary Nutrition provided to beneficiaries
(Reference: Paragraph 4.1.2)

Year	Beneficiaries (Number in thousands)				Shortfall (Percentage)	
	Children		Mother		Children	Mother
	Enrolled	Provided	Enrolled	Provided		
2012-13	45.33	39.20	12.00	11.02	14	08
2013-14	45.46	42.01	10.53	9.78	08	07
2014-15	51.17	41.27	9.90	9.09	19	08
2015-16	46.06	41.76	9.46	8.62	09	09
2016-17	46.65	43.35	10.04	9.31	07	07

Source: Information furnished by the Council

Appendix-IX

Position of full immunisation of enrolled children of different age group

(Reference: Paragraph 4.1.4)


Year	Children (0 to 1 year)			Children (1 to 3 years)			Children (3 to 5 years)		
	Enrolled	Fully immunised	Shortfall (per cent)	Enrolled	Fully immunised	Shortfall (per cent)	Enrolled	Fully immunised	Shortfall (per cent)
2012-13	11,703	4,484	62	17,103	12,451	27	21,772	16,771	23
2013-14	12,215	5,475	55	16,939	12,567	35	22,564	16,446	27
2014-15	9,512	6,607	31	16,206	15,131	7	21,616	17,035	21
2015-16	12,418	8,995	28	16,147	15,174	6	20,799	16,328	21
2016-17	11,568	6,928	40	16,541	13,925	16	20,950	17,130	18

Source: Records maintained by the Council

Appendix-X

Statement showing materials short supplied by the Kulai Prathamik Krishi Samabaya Samity Ltd, Kulai.


(Reference: Paragraph 4.2.1)

Sl No	Particulars	Unit	Require d per SBDTW	Rate/ Unit	Qty/Amount received																								Total Qty received by IOs	Total qty required to be supplied by the vendors	Materials short supplied	Value of short supply (in ₹)	
					Sanjay Debbarma, JE	Sanjay Debbarma, JE	Paritosh das	Mankrai D/Barma, W/A	Indra kr D/Barma, P/A	Chandra Mn tripura, TWS	Subimal Dewan, DO	Pramesh Reang, PA	Parimal das	Biramohan tripura	Krishna Ch tripura	Sukhendu Chakma	pijush Kanti das, AE	pijush Kanti das, AE	Dinesh Mn Tripura, AI	Ranjit Chakma, TWS	Mangal Mn tripura	Ujjal datta, AA	Khatendra Reang	Durjay Kr Reang	Pijush Kanti Mandal, AE	Praneswar debnath	Uttam d/Barma	Nishikanta D/Barma					Tanuram Reang, AI
No of SBDTW allotted					65	19	4	4	4	4	4	4	5	16	14	14	40	38	3	3	8	6	20	19	13	17	6	14	11	355			
1.	Pea Gravels	Cu m	3.5	8220.5	227.5	66.5	14	14	14	14	14	14	17.5	56	49	49	50	45.6	3.5	3.5	3.5	3.5	45	50.08	40.69	53.28	17.5	49	22	936.65	1242.5	305.85	2514239
2.	Single phase motor starter 2ph (200/250 M.F.D)	Set	1	3500	65	19	4	4	4	4	4	4	5	16	14	14	19	33	3	3	8	6	17	16	13	17	2	14	11	319	355	36	126000
3.	32 Amp main switch	Set	1	1650	65	19	4	4	4	4	4	4	5	16	14	14	19	33	3	3	5	3	17	16	13	17	2	14	11	313	355	42	69300
4.	Flexible pipe	Mtr	30	117	1950	570	120	120	120	120	120	120	150	480	420	420	570	990	0	0	280	0	595	0	0	0	60	490	330	8025	10650	2625	307125
5.	PVC 3 core copper cable	Mtr	35	40	2275	665	140	140	140	140	140	140	175	560	490	490	0	1330	105	105	40	210	0	560	455	0	70	420	385	9175	12425	3250	130000
6.	GI Socket	No	21	40	1365	399	84	84	84	84	84	84	105	336	294	294	57	105	15	15	24	30	220	336	273	255	0	294	0	4921	7455	2534	101360
7.	GI unequal tee	No	5	145	325	95	20	20	20	20	20	20	25	80	70	70	57	114	12	12	0	18	60	80	65	68	0	270	0	1541	1775	234	33930
8.	GI equal tee	No	1	80	65	19	4	4	4	4	4	4	5	16	14	14	19	0	0	0	8	0	17	16	13	17	0	14	0	261	355	94	7520
9.	GI Union Joint	No	1	125	65	19	4	4	4	4	4	4	5	16	14	14	19	38	3	3	32	6	17	16	13	17	0	14	0	335	355	20	2500
10.	GI Bend	No	5	205	325	95	20	20	20	20	20	20	25	80	70	70	95	114	12	12	0	18	60	80	65	68	0	70	0	1379	1775	396	81180
11.	GI Reducer	No	1	80	65	19	4	4	4	4	4	4	5	16	14	14	0	0	0	0	0	0	17	16	13	17	0	14	0	234	355	121	9680

Appendix-X (contd..)

Statement showing materials short supplied by the Kulai Prathamik Krishi Samabaya Samity Ltd, Kulai.


(Reference: Paragraph 4.2.1)

Sl No	Particulars	Unit	Require d per SBDTW	Rate/ Unit	Qty/Amount received																							Total qty required to be supplied by the vendors	Materials short supplied	Value of short supply (in ₹)			
					Sanjay Debbarma, JE	Sanjay Debbarma, JE	Paritosh das	Mankrai D/Barma, W/A	Indra kr D/Barma, P/A	Chandra Mn tripura, TWS	Subimal Dewan, DO	Pramesh Reang, PA	Parimal das	Biramohan tripura	Krishna Ch tripura	Sukhendu Chakma	pijush Kanti das, AE	pijush Kanti das, AE	Dinesh Mn Tripura, AI	Ranjit Chakma, TWS	Mangal Mn tripura	Ujjal datta, AA	Khatendra Reang	Durjay Kr Reang	Pijush Kanti Mandal, AE	Praneswar debnath	Uttam d/Barma				Nishikanta D/Barma	Tanuram Reang, AI	Total Qty received by IOs
No of SBDTW allotted					65	19	4	4	4	4	4	4	5	16	14	14	40	38	3	3	8	6	20	19	13	17	6	14	11	355			
12.	GI Full way valve	No	5	345	325	95	20	20	20	20	20	20	25	80	70	70	35	38	0	0	0	0	85	80	65	51	0	70	0	1209	1775	566	195270
13.	GI Safety Climbs	No	1	400	65	19	4	4	4	4	4	4	5	16	14	14	19	0	0	0	8	0	17	16	13	17	0	14	0	261	355	94	37600
14.	UPVC reducer	No	1	800	65	19	4	4	4	4	4	4	5	16	14	14	19	38	3	3	8	6	17	16	13	17	0	14	0	311	355	44	35200
15.	Housing Clamp	No	1	400	65	19	4	4	4	4	4	4	5	16	14	14	0	38	0	0	0	0	17	16	13	17	0	14	0	272	355	83	33200
16.	UPVC bail plug	No	1	250	65	19	4	4	4	4	4	4	5	16	14	14	0	0	0	0	0	0	17	16	13	17	0	14	0	234	355	121	30250
17.	UPVC pipe	Mtr	100	75	6500	1900	400	400	400	400	400	400	500	1600	1400	1400	0	0	300	300	800	600	1200	560	455	1445	0	1400	0	22760	35500	12740	955500
18.	UPVC Socket Coupler	No	50	40	3250	950	200	200	200	200	200	200	250	800	700	700	19	38	0	0	0	0	400	16	13	17	0	700	0	9053	17750	8697	347880
19.	UPVC end cap(50 mm dia)	No	1	40	65	19	4	4	4	4	4	4	5	16	14	14	0	38	0	0	0	0	17	16	13	17	0	14	0	272	355	83	3320
20.	UPVC end cap (140 mm dia)	No	1	145	65	19	4	4	4	4	4	4	5	16	14	14	15	19	0	0	0	0	17	16	13	17	0	14	0	268	355	87	12615
21.	Barak Bamboo	No	3	285	195	57	12	12	12	12	12	12	15	48	42	42	0	0	0	0	0	0	0	0	0	0	0	42	0	513	1065	552	157320
22.	Muli Bamboo	No	10	25	650	190	40	40	40	40	40	40	50	160	140	140	0	0	0	0	0	0	0	0	0	0	0	140	0	1710	3550	1840	46000
23.	Coir Rope	Kg	1	85	65	19	4	4	4	4	4	4	5	16	14	14	0	0	0	0	0	0	0	0	0	0	0	14	0	171	355	184	15640

Appendix-X (concl.d.)

Statement showing materials short supplied by the Kulai Prathamik Krishi Samabaya Samity Ltd, Kulai.

(Reference: Paragraph 4.2.1)

Sl No	Particulars	Unit	Require d per SBDTW	Rate/ Unit	Qty/Amount received																							Total Qty received by IOs	Total qty required to be supplied by the vendors	Materials short supplied	Value of short supply (in ₹)					
					Sanjay Debbarma, JE	Sanjay Debbarma, JE	Paritosh das	Mankrai D/Barma, W/A	Indra kr D/Barma, P/A	Chandra Mn tripura, TWS	Subimal Dewan, DO	Pramesh Reang, PA	Parimal das	Biramohan tripura	Krishna Ch tripura	Sukhendu Chakma	pijush Kanti das, AE	pijush Kanti das, AE	Dinesh Mn Tripura, AI	Ranjit Chakma, TWS	Mangal Mn tripura	Ujjal datta, AA	Khatendra Reang	Durjay Kr Reang	Pijush Kanti Mandal, AE	Praneswar debnath	Uttam d/Barma					Nishikanta D/Barma	Tanuram Reang, AI			
No of SBDTW allotted					65	19	4	4	4	4	4	4	5	16	14	14	40	38	3	3	8	6	20	19	13	17	6	14	11	355						
24.	Teflon Tap	No	4	35	260	76	16	16	16	16	16	16	20	64	56	56	20	38	0	0	0	0	0	0	0	0	56	0	742	1420	678	23730				
25.	Plumber	Kg	2.5	345	162.5	47.5	10	10	10	10	10	10	12.5	40	35	35	0	38	0	0	0	0	0	0	0	0	25	0	455.5	887.5		149040				
26.	Long GI Nipple (40 mm dia)	No	4	45	260	76	16	16	16	16	16	16	20	64	56	56	0	0	33	33	88	24	0	0	0	40	0	56	0	902	1420	518	23310			
27.	Solvent Cement	Gm	500	0.4	32.5	9.5	2000	500	2000	2000	2000	2000	2500	8000	7000	7000	0	0	0	0	0	0	0	0	0	0	7000	0	42042	177500	135458	54183				
28.	Cement	Kg	10	8	650	190	40	40	40	40	40	40	50	160	140	114	0	0	0	0	0	0	0	0	0	0	140	0	1684	3550	1866	14928				
29.	Nuts and Bolts	Gm	500	0.1	32.5	9.5	2000	2000	2000	2000	2000	2000	2500	8000	7000	7000	0	0	1200	1200	3200	2400	0	0	0	0	7000	0	51542	177500	125958	12595				
30.	PVC Insulation Tap	No	2	15.25	130	38	8	8	8	8	8	8	10	32	28	14	25	0	0	0	0	0	0	32	26	34	0	28	0	445	710	265	4041			
31.	Rubber insertion 3 mm thick	No	2	20	130	38	8	8	8	8	8	8	10	32	28	28	25	0	0	0	0	0	0	32	26	34	0	28	0	459	710	251	5020			
32.	Pump house	No	1	6000	65	19	4	4	4	4	4	4	5	16	14	14	20	35	0	0	0	0	20	16	13	17	6	14	1	299	355	56	336000			
33.	Sign Board	No	1	1237	65	19	4	4	4	4	4	4	5	16	14	14	20	38	0	0	0	0	20	0	13	17	6	14	11	296	355	59	72983			
Total																																		5948459		

Appendix-XI

Statement showing materials not found at work site (Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
1.	Installation of Small Bore Deep Tube Well for irrigation purpose on the plot of Sri Brikhajoy Tripura S/o Kartising Tripura at Puspadhan para of BoalkhaliVC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
2.	-Do - on the plot of Sri Gopaljoy Tripura S/o Biramohan Tripura at Puspadhan para of BoalkhaliVC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
3.	-Do - on the plot of Sri Tapan kr. Tripura S/o Santipurna Tripura at Prasanna para of BoalkhaliVC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
4.	-Do - on the plot of Sri Ratimohan Tripura S/o Radha kr. Tripura at Harachandra para of BoalkhaliVC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
5.	-Do - on the plot of Sri Karnakumar Tripura S/o Mahindra Tripura at Prasanna para of BoalkhaliVC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
6.	-Do - on the plot of Sri Arunjoy Tripura S/o Darindra Tripura at Nagendra para of BoalkhaliVC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
7.	-Do - on the plot of Sri Sadhanjoy Tripura S/o Benakr. Tripura at Puspadhan para of BoalkhaliVC under GNC Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720
8.	-Do- on the plot of Sri Nibaran Chakma S/o Arun Chakma at of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Not found						161720

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
9.	-Do - on the plot of Sri Lusai Tripura S/o Surendra Tripura at Puspadhan para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
10.	-Do-on the plot of Sri Tanabikash Tripura S/o Dhanyadas kr Tripura at Ratha para of Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Found	Found	Found	Found	1237
11.	- Do- on the plot of Sri Titan Chakma S/o Sadhanmani Chakma near the old CRPF camp at Mog of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Found	Found	Found	Found	1237
12.	-Do- on the plot of Sri Brajendra Tripura S/o Balendra Tripura at Manjoy para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
13.	-Do - on the plot of Sri Subanjoy Tripura S/o Meghadhan Tripura at Manjoy para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
14.	-Do - on the plot of Sri Chiru kr. Tripura S/o Bipati Tripura at Puspadhan para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
15.	-Do - on the plot of Sri Mangaljoy Chakma S/o Debabratta Chakma at Jurendra para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
16.	-Do - on the plot of Sri Setabilash Tripura S/o Manidas Tripura at Chandidas para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma, JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
17.	-Do - on the plot of Sri Ansa Tripura S/o Taikmani Tripura at Prasanna para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
18.	-Do - on the plot of Sri Lalit Mohan Tripura S/o Subal kr. Tripura at Prasanna para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
19.	-Do - on the plot of Sri Biswamohan Tripura S/o Padma kr. Tripura at Kartikbijay para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
20.	-Do - on the plot of Smt Bilongti Tripura W/o Puspadhan Tripura at Puspadhan para of Boalkhali VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
21.	-Do - on the plot of Sri Harikunja Jamatia S/o Abhoy kr Tripura at Sharat kr. Jamatia para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
22.	-Do - on the plot of Sri Udaysadhan Jamatia S/o Dirjya kr.Tripura at Dirjya kr. para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
23.	-Do - on the plot of Sri Sukundar Jamatia S/o Barna kr. at Murarimohan para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
24.	-Do - on the plot of Sri Chintamanik Jamatia S/o Uttam padma at Uppata para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387

Appendix-XI (contd..)
Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
25.	-Do - on the plot of Sharat kr. Para SB school at Sharat kr para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
26.	-Do - on the plot of Sri Khitish Jamatia S/o Aboy at Shanti para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
27.	-Do - on the plot of Sri Subhash chandra Jamatia S/o Chandraprakash at Chandradayal para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
28.	-Do - on the plot of Sri Brajamohan Tripura S/o Jong kr at Chandra Roaja para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
29.	-Do - on the plot of Sri Chandra Roaja S/o Kripachandra Roaja at Chandra Roaja para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
30.	-Do - on the plot of Sri Biswamohan Tripura S/o Sambasing at Chandra Roaja para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
31.	-Do - on the plot of Ananta Roaja Para ICDS center (2No.Dike)at Ananta Roaja para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
32.	-Do - on the plot of Smt. Biswakhati Tripura W/o Thoiyarai Tripura at Narayan sardar para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
33.	-Do - on the plot of Naraya sardar para school at Narayan sardar para of West potachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
34.	- Do- on the plot of Sri Rajkumar Tripura S/o Maharaj Tripura at Ratha para of Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
35.	- Do- on the plot of Smt Sabita Tripura W/o Uttam Tripura at Durgapur of Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
36.	- Do- on the plot of Smt Sitarani Tripura W/o Brajadas Tripura at Durgapur of Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
37.	- Do- on the plot of Smt Ulpi Tripura W/o Jamini Tripura at Durgapur of Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
38.	- Do- on the plot of Smt Raylaxmi Tripura W/o Ramkrishna Tripura at Durgapur of Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
39.	- Do- on the plot of Sri Nilmani Chakma S/o Judishthir Chakma near the Buddamandhir at Mog para of Sarma VC under GNC Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
40.	- Do- on the plot of Smt Kajal Chakma W/o Prandas Chakma n at Chakma para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
41.	- Do- on the plot of Sri Misule Tripura S/o Bimal Tripura at Bishnuram of Sarma VC under GNCSUB-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Found	Not found	Not found	Not found	Not found	38468
42.	- Do- on the plot of Sri Paltu Chakma S/o Gandu Chakma at Sampad mandal of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
43.	- Do- on the plot of Smt Khanabati Reang W/o Birendra Debbarma at Uttarai para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
44.	- Do- on the plot of Sri Rupanya Chakma S/o Lt. Sunuti Chakma at Mandal of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
45.	- Do- on the plot of Sri sanu kr. Reang S/o Rajmani Reang at Dudumani of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
46.	- Do- on the plot of Sri Dhanamani Tripura S/o Lt. Anindra Tripura at Mog para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
47.	- Do- on the plot of Sri Hemanta Tripura S/o Lt. Dhahindra Tripura at Mog para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
48.	- Do- on the plot of Smt Sambati Tripura W/o Lt. Lalmohan Tripura at Mog para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
49.	- Do- on the plot of Smt Santana Tripura W/o Rupasing Tripura at Mog para (Durgapur) of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
50.	- Do- on the plot of Smt Banita Tripura W/o at Mog para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
51.	- Do- on the plot of Sri Kanista Tripura S/o Parshuram Tripura at of Sarma VC under GNC Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
52.	- Do- on the plot of Smt Chandilata Tripura W/o Lt. Trisankar Tripura at Mog para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
53.	- Do- on the plot of Smt Hanabati Reang W/o Lt. Hari Reang at Bishanjoy of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
54.	- Do- on the plot of Smt Shantibala Tripura W/o Nandrajoy Tripura at Babasai Mog para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
55.	- Do- on the plot of Sri Nayanjyoti Tripura S/o Nandrajoy Tripura at Buddamandhir of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
56.	- Do- on the plot of Sri Nabadip Reang S/o Sharat Reang at Sampadmandal para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Found	Found	Found	Not found	Not found	5150

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
57.	- Do- on the plot of Smt Laxmimala Chakma W/o Purnamohan Chakma at Mog of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
58.	-Do- on the plot of Sri Sengla Mog S/o Natinat Mog of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
59.	- Do- on the plot of Sri Singlafru Mog S/o Anga Mog at Mog of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
60.	- Do- on the plot of Sri Ninanta Chakma S/o Palto Chakma at Sampadmandal para of Sarma VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237
61.	-Do- on the plot of Sri Arjun Debbarma S/o Gayachandra at Jagabandhu Para VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
62.	- Do- on the plot of Sri Sonaram Debbarma at Gurudoyal para of Demcherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
63.	- Do- on the plot of Sri Dhanindra Tripura at Wakhiroy para of Demcherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
64.	- Do- on the plot of Sri Ratandhan Reang at Gurudoyal para of Demcherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
65.	- Do- on the plot of Sri Kumbharam Reang at Dhilendra Ch. para of Demcherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Found	Found	1237

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
66.	- Do-on the plot of Sri Purbaram Reang at maichaya para of Demcherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
67.	Installation of small bore deep tube well for irrigation purpose on the plot of Sri Japanjoy Reang at Brikharam para of Demcherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Found	Not found	Not found	6387
68.	- Do- on the plot of Sri Ranjit Tripura at Bengali proper of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
69.	- Do- on the plot of Sri Nanigopal Debbarma at Bharat Ch. Para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
70.	- Do- on the plot of Sri Dhaniram Debbarma at Arjun Para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
71.	- Do - on the plot of Sri Surmon Debbarma S/o Binoy Debbarma at Dayal Para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Found	Found	7237
72.	- Do- on the plot of Sri Charan Debbarma, S/o Sukumar Debbarma at Bengali Para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Found	Found	33318
73.	- Do- on the plot of Sri Takhiroy Debbarma, S/o Hari Debbarma at Bhuban das Para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Found	Found	7237
74.	- Do- on the plot of Sri Kathin Tripura at Arjun Para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Found	Found	7237

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
75.	- Do- on the plot of Sri Ramu Chakma S/o,Tarani at Tilak Para of Mainama V/C under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Found	Found	7237
76.	- Do- on the plot of Sri Denga Chakma S/o Rabindra Chakma at Tilak para of Mainama VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Found	Found	7237
77.	- Do- on the plot of Sri pusparam Reang at Rajdhar Para of Kanchancharra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
78.	- Do- on the plot of Smt Krishna Bati tripura at Dharma kishore Para of Kanchancherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Not found	Not found	Not found	Not found	38468
79.	- Do- on the plot of Sri jagatsing Tripura at Dharmacharan Para of Kanchancherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
80.	- Do- on the plot of Sri Maiya darlong at Darlong Para of Kanchancherra VC under Manu Sub-Zone	SZDO, Manu	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
81.	- Do- on the plot of Smt Samlati Tripura W/o Lalbabu Tripura at Ratha paraof Gandachara VC under Gandachara Sub-Zone	SZDO, Gandacherra	Er. Sanjoy Debbarma,JE-I	Found	Not found	Found	Not found	Not found	Not found	12387
82.	- Do- on the plot of Sri tajiram Reang at Manik Chow para of East Karamcherra VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Not found	Not found	6387
83.	- Do- on the plot of Sri Basudev Chakma at Dhamudor para of karaticherra VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
84.	- Do- on the plot of Sri Mission Marak at kanti chow para of karaticherra VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Found	Found	Found	Not found	Not found	5150
85.	- Do- on the plot of Sri rabicharan Debbarma, S/o Lt. Roy Kr. At ST Col. para of Chailengta VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
86.	- Do- on the plot of Sri Jyoti Mn. Chakma, S/o Nila Ch. At ST Col. para of Chailengta VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Not found	Not found	Not found	12387
87.	- Do- on the plot of Sri Snehalal Chakma, S/o Banabihari at Fisherypara of Chailengta VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Not found	Not found	6387
88.	- Do- on the plot of Sri Bidya Charan Debbarma at Debbarma para of Chailengta VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Not found	Found	Not found	Not found	28968
89.	- Do- on the plot of Sri Ganga Mohan Rupini at Bidyamani Rupini para of S.K Para VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
90.	- Do- on the plot of Sri Karma Debbarma at Taraban cherra para of S.K Para VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Not found	Not found	6387
91.	- Do- on the plot of Sri Kala Chakma at Tarabancherra para of S.K Para VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Not found	Not found	6387

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
92.	- Do- on the plot of Sri jogesh Rupini at Rupini para of S.K Para VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Not found	Not found	6387
93.	- Do- on the plot of Sri Rashi Mn. Tripura at chitrasen karbari para of S.K Para VC under Manu Sub-Zone	SZDO, Manu	Sri Biromohn Tripura, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
94.	- Do- on the plot of Sri Praba Bikash Tripura at Ratan R/P of South Dhumacherra VC under Manu Sub-Zone	SZDO, Manu	Sri Chandar Mn. Tripura, TWS	Found	Not found	Found	Found	Found	Found	1237
95.	- Do- on the plot of Sri Sabhya kumar Tripura at Nitya Kr. Para of South Dhumacherra VC under Manu Sub-Zone	SZDO, Manu	Sri Chandar Mn. Tripura, TWS	Found	Not found	Found	Found	Found	Found	1237
96.	- Do- on the plot of Sri mognomohan Tripura at Nitya Kr. Para of South Dhumacherra VC under Manu Sub-Zone	SZDO, Manu	Sri Chandar Mn. Tripura, TWS	Found	Not found	Found	Not found	Not found	Not found	12387
97.	- Do- on the plot of Sri binode Kalai at Nitya Kr. Para of South Dhumacherra VC under Manu Sub-Zone	SZDO, Manu	Sri Chandar Mn. Tripura, TWS	Found	Not found	Found	Not found	Not found	Not found	12387
98.	- Do- on the plot of Sri Dhananjay tripura at Tripura para of NalkataVC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Not found	Found	Found	Not found	Not found	6387
99.	- Do- on the plot of Sri Sanjit Debbarma at Labya Mn para of East Karamcherra VC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Found	Found	Found	Not found	Not found	5150

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
100.	- Do- on the plot of Sri manik Kishore Tripura at Chenjakamini para of East Karamcherra VC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Found	Found	Found	Not found	Not found	5150
101	- Do- on the plot of Sri matimohan Tripur at Chenjakamini para of East Karamcherra VC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Found	Found	Found	Not found	Not found	5150
101.	- Do- on the plot of Smt. Sribala tripura at Basana Royja para South Dhumacherra VC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Found	Found	Not found	Not found	Not found	11150
102.	- Do- on the plot of Smt. Harabati reang at Satyarai para of Battala VC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Found	Found	Found	Not found	Not found	5150
103.	- Do- on the plot of Sri Rabicharan Debbarma at Astakumar para of Battala VC under Manu Sub-Zone	SZDO, Manu	Sri Krishnachandra Tripura W/A	Found	Found	Found	Not found	Not found	Not found	11150
104.	- Do- on the plot of Sri Basumohan Tripura at Khiting purna para of North Dhumacherra VC under Manu Sub-Zone	SZDO, Manu	Sri Mongkori Debbarma, W/A	Found	Found	Found	Found	Not found	Not found	5150
105.	- Do - on the plot of Sri Kalamjoy Chakma S/o Lambashin Chakma at Nowaram para of Raima VC under Gandachara Sub-Zone	SZDO, Gandacherra	Sri Nishikanta Debbarma, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
106.	- Do- on the plot of Sri Sambhu Charan Rupini at Debaprasad Rupini Para of Gainama VC under Manu Sub-Zone	SZDO, Manu	Sri Pramesh Reang, P/A	Found	Found	Found	Found	Not found	Not found	5150

Appendix-XI (contd..)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
107.	- Do- on the plot of Sri Jyotirmoy Chakma at Debaprasad Rupini Para of Gainama VC under Manu Sub-Zone	SZDO, Manu	Sri Pramesh Reang, P/A	Found	Found	Found	Found	Not found	Not found	5150
108.	- Do- on the plot of Sri rabi charan Rupini at Narayan Rupini Para of Gainama VC under Manu Sub-Zone	SZDO, Manu	Sri Pramesh Reang, P/A	Found	Found	Found	Found	Not found	Not found	5150
109.	- Do- on the plot of Sri Hira Kalai at Debaprasad Rupini Para of Gainama VC under Manu Sub-Zone	SZDO, Manu	Sri Pramesh Reang, P/A	Found	Found	Found	Found	Not found	Not found	5150
110.	- Do- on the plot of Sri Noyanbasi Molsom at Marak para of Manu VC under	SZDO, Manu	Sri Subimal Dewan, DO(Seri)	Found	Not found	Found	Not found	Not found	Not found	12387
111.	- Do- on the plot of Sri Narendra Tripura at Tarabancherra para of S.K para VC under Manu Sub-Zone	SZDO, Manu	Sri Subimal Dewan, DO(Seri)	Found	Not found	Found	Found	Not found	Not found	6387
112.	- Do- on the plot of Sri Sanjit Tripura at S.K.Para Proper of S.K para VC under Manu Sub-Zone	SZDO, Manu	Sri Subimal Dewan, DO(Seri)	Found	Not found	Found	Found	Found	Found	1237
113.	- Do- on the plot of Sri Jyotish Debbarma at Bidyamani rupini Para of S.K para VC under Manu Sub-Zone	SZDO, Manu	Sri Subimal Dewan, DO(Seri)	Found	Not found	Found	Found	Found	Found	1237
114.	- Do- on the plot of Sri Mukunda Rupini, S/o Bishnu Prasad at Debaprasad Rupini para of Gainama VC under Manu Sub-Zone	SZDO, Manu	Sri Sukendu Chakma, Jr. Overseer	Found	Found	Found	Found	Not found	Not found	5150
115.	- Do- on the plot of Sri Karnamani Rupini, S/o Agun Ch. at Padmanarayan Rupini para of Gainama VC under Manu Sub-Zone	SZDO, Manu	Sri Sukendu Chakma, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237

Appendix-XI (concl.)

Statement showing materials not found at work site
(Reference: Paragraph 4.2.3)

Sl. No.	Name of work with location	Name of Sub-ZDO	Name of IO	Status of SBTW	Sign board	Motor	Pump house	Panel board	Starter	Cost involved in r/o non available materials (in ₹)
116.	- Do- on the plot of Sri Balaram Debbarma, S/o Arjun Debbarma at Krishnakanta para of Lalchara VC under Manu Sub-Zone	SZDO, Manu	Sri Sukendu Chakma, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
117.	- Do- on the plot of Sri. Sachindra Debbarma, S/o Sambhu Debbarma at Birendra Debbarma para of Lalchara VC under Manu Sub-Zone	SZDO, Manu	Sri Sukendu Chakma, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
118.	- Do- the plot of Smt. Pardha Tripura S/o Taritok Tripura at Birendra Debbarma para of Lalchara VC under Manu Sub-Zone	SZDO, Manu	Sri Sukendu Chakma, Jr. Overseer	Found	Not found	Found	Found	Found	Found	1237
Total										24,83,464

Appendix-XII

DDO wise details of incorrect credit of interest in 2015-16

(Reference: Paragraph 4.4)

(in ₹)

Sl. No.	Name of DDO	Bank A/C No.	Bank	Interest due	Interest credited	Difference
1	Assistant Director, ARDD, Dhalai	8091012105939	TGB, Sikaribari	132091	19824	112267
2	AD, ARDD, South	8046011850323	TGB, B C Nagar	246723	960	245763
3	CDPO, Chaw Manu	8108011300970	TGB, Chawmanu	250859	836	250023
4	CDPO, Manu	8093012036367	TGB, Manu	344285	110270	234015
5	DFO, 82 Mile	8093012117641	TGB, Nalkata	52698	16460	36238
6	Dy. PO (North & Dhalai), Manu	8093012126001	TGB, Manu	23629	20057	3572
7	Dy. PO (SW&SE), Manu	8093012110064		33438	19217	14221
8	EE, Dhalai	8091012108958	TGB, Ambassa	1520979	1109748	411231
9	EE, Khowai	8013012011778	TGB, Ampura	812958	342700	470258
10	EE, North	8087012036010	TGB, Pecharthal	1297199	4335	1292864
11	EE, West	10 8039011903031	TSCB, Khumulwang	761531	584701	176830
		8039011903090		1262386	572178	690208
		8039011903034		46013	12699	33314
12	Executive Officer (Admn)	8039011903034		318053	2062	315991
		8001010308356		20926	90	20836
		8039011903510		130023	103398	26625
		8039011903815		401427	223616	177811
		8039011903041		4969094	4548648	420446
		8039011903042		9060463	5378356	3682107
13	Executive Officer (Finance)	115	TSCB, Khumulwang	121002	119081	1921
		1813010000240	UBI, Khumulwng	3542241	3124511	417730
		276010100017772	AXIS Bank, Agartala	851936	522809	329127
14	IS, Ambassa	8091012108932	TGB, Ambassa	199297	861	198436
15	IS, Bishramganj	8008010035738	TGB, Bishramganj	74741	395	74346
16	IS, Chellagangmukh	8068010021490	TGB, Amarpur	143645	75132	68513
17	IS, Gandacherra	8094012306579	TGB, Gandacherra	303629	30570	273059
18	IS, Jampuijala	8019011702346	TGB, Jampuijala	145919	10370	135549
19	IS, Kanchanpur	8084010037268	TGB, Kanchanpur	182927	1716	181211
20	IS, Rupaichari	8053012002514	TGB, Harina	78500	346	78154
21	IS, Tulasikhok	8013012076220	TGB, Chhebri	120219	1099	119120
22	PO, Tripura West	8039011903077	TGB, Khumulwang	52201	32573	19628
23	PO, ARDD	8039011903082		1554210	380450	1173760
24	SA, Chaw Manu	8092010030135	TGB, Chailengta	669960	72533	597427
25	SA, Chaw Manu	8092012024448	TGB, Chailengta	429891	425784	4107
26	SA, Rupaichari	8053050400685	TGB, Harina	540311	0	540311
27	SA, Tulasikhok	8106011805031	TGB, Champhaour	466511	190765	275746
28	Secretary District Council	8039011903033	TGB, Khumulwang	36538	0	36538
29	SF, Gandacherra	8094012340168	TGB, Gandacherra	513251	224286	288965
30	SF, Kanchanpur	8084011006062	TGB, Kanchanpur	374156	40986	333170
31	SH, Kanchanpur	8084010089399		1025813	3266	1022547
32	SH, Manu	8093012122467	TGB, Manu	522672	0	522672
33	ZDO, Dhalai	8091012108979	TGB, Jawharnagar	497742	0	497742
34	ZDO, Khumulwng	8039011903029	TGB, Khumulwang	521507	13043	508464
35	ZDO, North	8087012036313	TGB, Pecharthal	561636	0	561636
36	ZDO, South	8046011822285	TGB, B C Nagar	440069	1957	438112
Total:				35655299	18342688	17312611

Appendix-XIII

**Statement showing outstanding temporary advance lying with the Implementing
Officers in respect of ZDOs**
(Reference: Paragraph 4.9)

(₹ in lakh)

Sl. No.	Name of IO& Designation	Name of ZDO	Period during which advance was given	Outstanding as on May 2018
1.	Indrajit Dey,JE	ZDO (West)	14.09.15 to 28.11.15	66.38
2.	Subodh Debbarma, JE		13.02.16 to 16.02.16	16.86
Total of ZDO (West)				83.24
1.	Chiranjib Debbarma, JE	ZDO (Dhalai)	02.04.14	3.53
2.	Sudip Sangma, AE		01.01.13 to 10.06.13	6.50
3.	Rabanjyoti Tripura, F/I		07.12.15 to 27.04.16	1.25
4.	Balendra Debbarma, PA		31.03.16	1.02
5.	Ratanmani Chakma, PA		31.03.15	1.02
6.	Uttam Debbarma, AI		31.03.15 to 31.03.16	1.36
7.	Santosh Kr. Das, FR		04.11.15	0.10
8.	Sunil Debbarma, LDC		04.03.16 to 26.03.16	0.17
9.	Remra Mog, WA		31.10.14 to 04.03.15	0.75
Total of ZDO (Dhalai)				15.70
1.	Rupak Paul, TA	ZDO (North)	NA	79.04
Total of ZDO (North)				79.04
1.	Pancha Kumar Tripura	ZDO (South)	08.10.15 to 31.03.16	2.08
2.	Dilip Barua		29.10.15	1.24
3.	Dy. GM, TSECL, Santir Bazar		16.01.15	1.22
4.	Nitai Majumdar		01.12.15	2.54
5.	Dy, GM, TSECL, Bagafa		21.03.16	0.46
6.	Karmasadhan Jamatia		31.03.16	0.48
Total of ZDO (South)				8.02
Grand total				186.00

Appendix-XIV

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

(Reference: Paragraph 4.9)

(₹ 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
2.	Abhicharan	15.81	NA	9	61
Total		65.10		12	94

Appendix-XV

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

(Reference: Paragraph 4.9)

(₹ in lakh)

Sl. No.	Name of IO& Designation	Name of Office	Period during which advance was given	Outstanding as on May 2018
1.	Rabindra Debbarma, WA	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
6.	Bipendra Debbarma, JE & AE		22.07.13 to 17.07.15	124.02
7.	Shibabrata Sarkar		30.03.16	0.10
Total of Executive Engineer (West)				203.84
1.	Chiranjib Debbarma, JE	Executive Engineer (Dhalai)	14.03.14 to 19.03.14	51.00
2.	Jir Kumar Hrangkhawl, WA		09.10.14 to 27.08.15	8.44
3.	Swapan Debbarma, JE		31.03.15 to 07.09.15	8.85
Total of Executive Engineer (Dhalai)				68.29
1.	Basu Charan Jamatia, WA	Total of Executive Engineer (South)	05.01.11 to 22.05.15	17.04
2.	Biswa Debbarma, WA		20.05.10 to 22.05.15	11.63
3.	Pankaj Debbarma, JE		11.11.14 to 08.01.15	22.84
4.	Annaram Uchai, WA		02.07.13 to 09.11.15	5.88
5.	Rakesh Debbarma, JE		12.04.11 to 02.02.16	36.35
6.	Sonabhagya Noatia, WA		05.01.11 to 23.03.14	5.45
7.	Nani Chandra Das, AE		NA	4.80
8.	Pancha Kr. Tripura, WA		05.11.10 to 05.04.12	6.14
9.	Manmohan Debbarma, AE		25.11.15 to 23.06.16	44.45
Total of Executive Engineer (South)				154.58
1.	GourbinduDebbarma, AE	Executive Engineer (Khowai)	11.05.15 to 29.03.16	51.68
2.	Subrata Dey, AE		11.05.15 to 19.01.16	7.22
3.	Subodh Debbarma, AE		30.10.15 to 30.01.16	21.22
4.	Koushik Debbarma, AE		08.01.16	1.10
Total of Executive Engineer (Khowai)				81.22
Grand total				507.93

Appendix-XVI

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

(Reference: Paragraph 4.9)

(₹ in lakh)

Sl. No.	Name of IO	Period during which advance was given	Outstanding as on May 2018
Assistant Director, Animal Resource Development Department (Dhalai)			
1.	Chetu Urang, Driver	18.09.13	0.04
2.	Krishnakanta Das, Sr. ARDA	30.10.13	0.20
3.	Maren Debbarma, ARDA	10.03.14 to 02.12.15	0.16
4.	Dr. Biplab Debbarma	12.06.14 to 21.11.15	0.30
5.	Md. Asmat Ali, ARDA	19.02.15	0.05
6.	Kingsuhuk Debbarma, UDC	12.08.15 to 17.11.15	0.20
7.	Biswajit Sarkar, ARDA	27.08.15 to 04.03.16	5.20
8.	Dr. Milton Debbarma	21.11.15	0.10
9.	Dr. Sanjoy Noatia	21.11.15	0.10
10.	Suchitra Debbarma, ARDA	04.03.16	0.02
Sub total			6.37
Assistant Director, Animal Resource Development Department (South)			
1.	Jaharlal Das, Sr. ARDA	31.03.16	0.78
2.	Bikas Ch. Das, ARDA	31.03.16	1.90
Sub total			2.68
Assistant Director, Animal Resource Development Department (North)			
1.	EE, RD, Kanchanpur	02.09.14 to 01.06.15	89.95
2.	Dy. General Manager, TSECL, Kumarghat	25.02.15	0.46
Sub total			90.41
Grand total			99.46

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