

**Report of the
Comptroller and Auditor General of India
for the year 2016-17**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

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



**Report of the
Comptroller and Auditor General of India
for the year 2016-17**

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

TABLE OF CONTENTS

| <i>Particulars</i> | <i>Paragraph</i> | <i>Page(s)</i> |
|---|------------------|----------------|
| Preface | | iii |
| Overview | | v-vii |
| Chapter-I: Constitution, Rules and Maintenance of Accounts | | |
| Profile of Tripura Tribal Areas Autonomous District Council | 1.1 | 1 |
| Administrative set-up of the Council | 1.2 | 2 |
| Human Resource | 1.3 | 2 |
| Maintenance of Accounts and Audit arrangements | 1.4 | 3 |
| Internal Controls | 1.5 | 3 |
| Recommendations | 1.6 | 4 |
| Chapter-II: Autonomous District Council Funds | | |
| Introduction to District Fund | 2.1 | 5 |
| Sources and Application of Funds | 2.2 | 6 |
| Receipt and Expenditure against the Budget Provision | 2.3 | 9 |
| Conclusion | 2.4 | 10 |
| Recommendations | 2.5 | 10 |
| Chapter-III: Comments on Accounts | | |
| Introduction to Accounts | 3.1 | 11 |
| Scope of Audit | 3.2 | 12 |
| District Fund | 3.3 | 12 |
| Revenue Section | 3.3.1 | 12 |
| Capital Section | 3.3.2 | 14 |
| Debt Section | 3.3.3 | 15 |
| Deposit Fund | 3.4 | 16 |
| Cash Management | 3.5 | 21 |
| Non-declaration of Accounting Policies | 3.6 | 25 |
| Conclusion | 3.7 | 25 |
| Recommendations | 3.8 | 26 |
| Chapter-IV: Compliance audit | | |
| Loss on creation of rubber nursery | 4.1 | 27 |
| Wasteful expenditure on creation of rubber nursery | 4.2 | 29 |
| Unfruitful expenditure | 4.3 | 31 |
| Unfruitful expenditure on construction of 'Wholesale Assembling market at Barkathal' | 4.3.1 | 31 |
| Wasteful expenditure on construction of staff quarters for two Ashram Schools at Thelakung and Narengbari | 4.3.2 | 33 |
| Idle expenditure | 4.4 | 34 |
| Idle expenditure on IMC Eco hatchery at Fish Seed Centre, Kanchanpur. | 4.4.1 | 34 |
| Loss due to non-encashment of bank drafts | 4.5 | 35 |
| Outstanding Temporary Advances | 4.6 | 36 |
| Outstanding Inspection Reports | 4.7 | 37 |
| Follow up action on Audit Reports | 4.8 | 37 |
| Conclusion | 4.9 | 38 |
| Recommendations | 4.10 | 38 |
| Appendices | | 41-76 |

PREFACE

This Report has been prepared for submission to the Governor under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Tripura Tribal Areas Autonomous District Council for the year 2016-17.

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 2016-17.

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 2016-17 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 eight paragraphs.

Chapter-I Constitution, Rules and Maintenance of Accounts

Tripura Tribal Areas Autonomous District Council (TTAADC) is established under the Sixth Schedule of the Constitution of India with an objective to empower the indigenous people to govern themselves, to ensure all round development and to protect and preserve their culture, customs and traditions.

Council has 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.

Paragraph 1.1

The Accounts of the Council is being maintained as per the format prescribed by Comptroller and Auditor General (C&AG) of India. C&AG of India conducted audit of the of Annual Accounts in terms of Paragraph 7 (4) of the Sixth Schedule of the Constitution. There was delay in submission of complete Annual Accounts for the year 2016-17 to the Principal Accountant General (Audit) by 17 months.

Paragraph 1.4

A synopsis of the important findings contained in the Report is presented below:

Chapter-II Autonomous District Council Fund

Total receipts of the Council increased by 35.85 *per cent* from ₹ 478.11 crore in 2015-16 to ₹ 649.49 crore in 2016-17.

During 2016-17, transfer fund increased by 76.35 *per cent* (from ₹ 225.19 crore in 2015-16 to ₹ 397.13 crore in 2016-17) and State Plan fund increased by 4.17 *per cent* (from ₹ 120 crore in 2015-16 to ₹ 125 crore in 2016-17) while share of taxes and other sources were almost static compared to previous year.

The Tripura Tribal Areas Autonomous District Council (TTAADC) could utilise only 56 *per cent* of the total available fund of ₹ 915.99 crore during 2016-17 and fund of ₹ 402.30 crore was lying unutilised as closing balance at the end of 2016-17.

Paragraph 2.2

Chapter-III Comments on Accounts

19 DDOs received ₹ 12.89 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.

Paragraph 3.3.1.3

Capital expenditure wrongly included under the Revenue expenditure head during 2016-17 of the Annual Accounts resulted in understatement of Capital outlay by ₹ 9.15 crore and overstatement of Revenue expenditure to that extent.

Paragraph 3.3.2.2

Non-reconciliation of GPF receipts between GPF Cash Book and Bank balance with Annual Accounts of the Council resulted in difference of ₹ 83.90 crore in closing cash/bank balances.

Paragraph 3.4.1

Closing bank balance of the Council was understated by ₹ 6.29 crore in 2016-17 due to inclusion of fixed deposits as expenditure in Annual Accounts.

Paragraph 3.5.1 (i)

An amount of ₹ 5.73 crore lying with the Sub-ZDOs as closing cash balance remained unaccounted during 2016-17.

Paragraph 3.5.1(iii)

The difference of ₹ 9.53 crore between closing balance of Cash Book and Annual Accounts with respect to 29 DDOs remained un-reconciled.

Paragraph 3.5.1 (vi)

Due to non-preparation of Bank Reconciliation Statement by four DDOs and unreconciled difference of ₹ 1.64 crore at EO (Finance) level, there was a total unreconciled difference of ₹ 3.05 crore between Cash Book and Bank Statement, as on 31 March 2017.

Paragraph 3.5.2

Chapter-IV Compliance audit

The Council incurred loss of ₹ 79.67 lakh for creation of rubber nursery due to delay in finalisation of supplier and non-availability of funds for maintenance.

Paragraph 4.1

ZDO, Dhalai and North Zone incurred a wasteful expenditure of ₹ 1.20 crore as it failed to ensure supply of rubber stumps and polythene bags to the rubber nurseries though preparatory work was completed.

Paragraph 4.2

The Council had incurred un-fruitful expenditure of ₹ 1.00 crore for construction of wholesale assembling market at Barkathal as the project was not handed over to the Council by the Implementing Agency.

Paragraph 4.3.1

The staff quarters constructed at the cost of ₹ 1.09 crore at Thelakung and Narengbari were not occupied as no permanent source of water supply was available at both the places rendering the expenditure completely wasteful.

Paragraph 4.3.2

There was an idle expenditure of ₹ 37.00 lakh on construction of Eco hatchery at fish seed centre, Kanchanpur as the hatchery could not be made operational.

Paragraph 4.4.1

The Council suffered a loss of ₹ 3.69 lakh due to non-encashment of bank draft within the validity period.

Paragraph 4.5

Temporary advances of ₹ 2.70 crore given to different Implementing Officers during 2016-17 for execution of different works, were outstanding due to non-submission of adjustment bills.

Paragraph 4.6

CHAPTER-I
Constitution, Rules and
Maintenance of Accounts

Chapter-I: Constitution, Rules and Maintenance of Accounts

1.1 Profile of Tripura Tribal Areas Autonomous District Council

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a District Council for each autonomous district with powers to make laws on matters listed in Paragraph 3 (1) of the Schedule mainly in respect of allotment, occupation and use of land, use of any canal or water courses for irrigation purposes, regulation of the practice of “*Jhum*” or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation, inheritance of property, marriage and divorce and social customs.

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 seats are reserved for Scheduled Tribes.

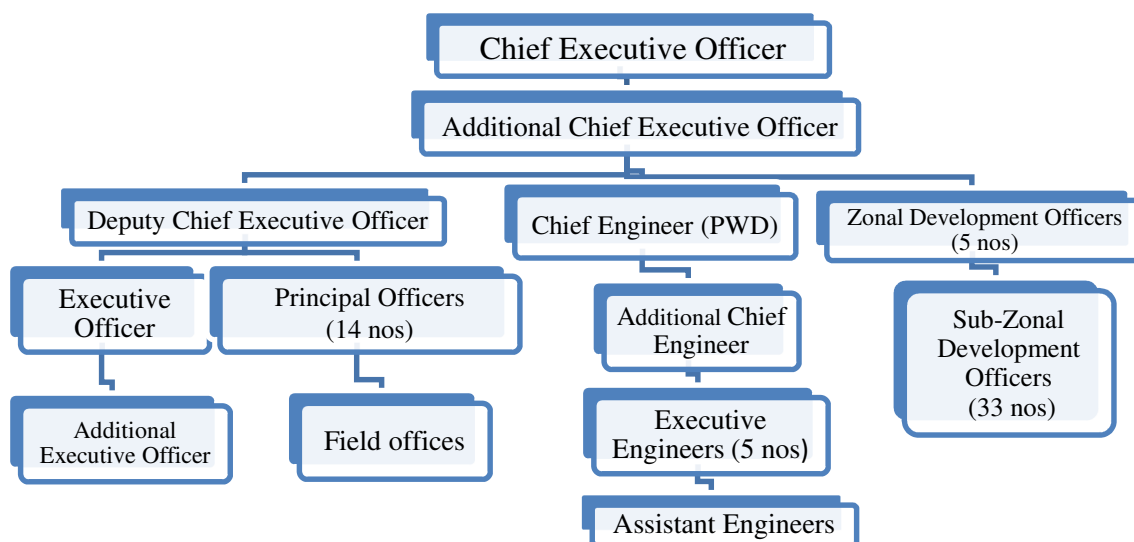
Under Paragraph 6 (1) of the Sixth Schedule, the Council has powers to establish, construct or manage primary schools, dispensaries, markets, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts.

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

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 2016-17, TTAADC had 81 Drawing and Disbursing Officers (DDOs) under its control.

1.3 Human Resource

State Government had handed over certain functions of 10 departments (*viz.*, Panchayat, Agriculture, Fisheries, Social Welfare & Social Education, School Education, Forest, Co-operation, Horticulture, Animal Resources Development and Information Cultural Affairs and Tourism) within the jurisdictions of the TTAADC areas, to the Council and entrusted the works related to these institutions. Besides, the Council was operating two hospitals, one each in West Tripura and South Tripura Districts, one dispensary in Dhalai District; one residential Higher Secondary School in Khumulwng and three Animal Resources Development Farm. In addition, TTAADC was also implementing schemes/ projects/ executing works through five Zonal Development Officers under Science & Technology, Village & Small Industries, Sports & Youth Affairs, Language Development, Adult Education, Art & Culture, Water Supply & Sanitation, Urban Development, Welfare of Scheduled Tribes, Public Works office building, Housing, Roads & Bridges, Rural Development, Land Records & Settlements, Minor Irrigation, Power, *etc.*

As per information furnished (17 July 2019) by the Council, it was operating with 51 *per cent* staff strength. Against the Sanctioned Strength of 17,817 employees, the persons-in-position were 9,013 of which, 3,591 personnel were on deputation from various departments of the State Government. Shortages were acute in Co-operative (78 *per cent*), Education (64 *per cent*), Finance (63 *per cent*), Health (64 *per cent*), ICAT (82 *per cent*), Planning (67 *per cent*), PWD (63 *per cent*), *etc.* To cope up with this problem, the Council

had engaged few personnel, particularly under the Finance Department on contract basis for one year tenure.

1.4 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 is prescribed by the Comptroller and Auditor General of India. The Annual Accounts are prepared in seven statements as detailed in **Chapter III**.

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 the 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 2016-17 was submitted to Audit in the prescribed format in November 2018. However, Statement No-6 'Detailed account of expenditure by Minor Head (District Fund and Deposit Fund)' was revised in March 2019.

Thus, there was delay in submission of complete Annual Accounts to the Principal Accountant General (Audit) by 17 months.

1.5 Internal Controls

Internal control system is an integral part of functioning of an organisation to govern its activities effectively to achieve its objectives. It is intended to provide reasonable assurance of proper enforcement of Act, Rules & bye-laws. 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:

- a. Monthly accounts were not prepared.
- b. Understatement of closing cash balance and instances of misclassification of expenditure.
- c. Funds transferred by the DDOs to the Executive Officer (EO) (Finance) at the end of the financial year were debited from the accounts of the DDOs while they were not credited by the EO (Finance) resulting in understatement of closing balance of the Council.
- d. Cheques issued to Implementing Officers (IOs) by the DDOs were treated as expenditure instead of exhibiting them as advance subject to receipt of adjustment vouchers from the IOs.
- e. No standard format was adopted as prescribed by the Council for submission of Receipts and Payment Accounts by the DDOs.

- f. According to Rule 24 of the TTAADC Fund Rules, 2005, cash should be verified at the end of each month by the Chief Executive Officer (CEO) or by any officer authorised by him on his behalf and a certificate showing the result of verification should be recorded in the Cash Book. However, it was noticed that out of 81 DDOs, only in one case, Cash Book was verified by the EO(Finance) during 2016-17. Additional Chief Executive Officer (CEO) and Deputy CEO did not verify any Cash Book of any DDO during 2016-17. In absence of regular monitoring by the higher authorities, non-preparation of Bank Reconciliation Statement and non-encashment of cheques received from other sources were noticed. These indicate weak internal controls in the Council.
- g. The difference between Cash Book, Bank Pass book and the Annual Accounts remained un-reconciled for the year 2016-17.
- h. Council did not prepare any working sheet for revenue expenditure. The figure was arrived at by subtracting capital expenditure, Debt and Deposits from the aggregate expenditure. As a result, authenticity of revenue expenditure could not be verified.
- i. TTAADC did not conduct physical verification of assets held by it during 2016-17.
- j. Internal Audit is a vital component of the internal control mechanism which enables an organisation to assure itself that the prescribed systems are functioning reasonably well. However, Internal Audit Manual had not been prepared. Internal Audit wing had conducted inspections of 15 *per cent* units during 2016-17.

As such, the attempt on the part of audit to examine the Annual Accounts of the Council were constrained to that extent and therefore, audit was unable to provide an assurance that the Accounts are free from material misstatements. The internal controls in place were, therefore, not satisfactory.

The same issue was also raised in the previous Audit Report as well but no corrective measures were taken by the Council.

While appreciating the audit observations, the Council stated (September 2021) that efforts would be made to ensure that the financial controls are strengthened for transparent, effective and fruitful utilisation of the funds received by the TTAADC.

1.6 Recommendations

- i. *The Council may ensure timely submission of Annual Accounts to the Accountant General to adhere with the prescribed timeline.*
- ii. *The Council needs to strengthen its internal control mechanism, take action on deficiencies in Cash management.*
- iii. *The Council may seek help from the State Government and may utilise its training facility for training and capacity building at all levels in the administrative hierarchy of the Council to ensure proper bookkeeping, record maintenance, supervision, control and monitoring.*

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.

In terms of provisions of Paragraph 7 (2) of the Sixth Schedule to the Constitution, Tripura Tribal Area Autonomous District Council (TTAADC) Fund Rules, 2005 were framed by the Council and notified in December 2006 for management of the District Fund. Any matter relating to management of the District Council Fund, which is not covered by or under these rules, shall be referred to the Governor and her/his decision or direction thereon shall be deemed to be a part of these rules.

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

A. District Fund

District Fund means the District Fund of the ADC constituted under the Sixth Schedule to which shall be credited all moneys received by the District Council in the course of the administration of the Autonomous District Council in accordance with the provisions of the Constitution.

District Fund has two divisions namely: (i) Revenue Section for Revenue Receipts and Expenditure; and (ii) Capital Section for Capital Receipts and Expenditure, 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 the expenditure of Capital nature met from borrowed funds. It also deals with the loans received and their repayments by the Council and loans & advances disbursed 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.

2.2 Sources and Application of Funds

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

- TTAADC collects its own revenue through trade license, market auction, sale proceeds, registration fee, bank interest, etc.
- Share of State revenue on Agricultural Income Tax (50 per cent), Land Revenue (40 per cent), Taxes on Vehicles (25 per cent), Forest (75 per cent), Royalty from Natural Gas (30 per cent) and Professional Tax (25 per cent).
- Resources made available by the State Government through State Plan.
- 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 2016-17 with 2015-16. Details of Receipts and Disbursements for the year 2016-17 are shown in **Appendix-I**.

Table 2.1: Details of Sources and Applications of funds during 2016-17 compared to 2015-16
(₹ in crore)

| | Particulars | 2015-16 | 2016-17 | Increase (+)/ Decrease (-) (per cent) |
|------------------------------|----------------------------------|--------------------|---------------------------|--|
| Sources | Own Revenue Receipts | 14.65 ¹ | 9.98 | -31.88 |
| | Share of Taxes | 67.92 | 67.93 | 0.01 |
| | Transfer Funds | 225.19 | 397.13 | 76.35 |
| | State Plan Fund for ADC | 120.00 | 125.00 | 4.17 |
| | Others | 16.25 ² | 13.55 | -16.62 |
| | Debt | 1.93 | 2.42 | 25.39 |
| | Deposit | 32.17 | 33.48 | 4.07 |
| | Total (Revenue) | 478.11 | 649.49 | 35.85 |
| Application | Revenue Expenditure | 434.37 | 460.90 | 6.11 |
| | Capital Expenditure | 16.26 | 17.19 | 5.72 |
| | Disbursement of Loans & Advances | 3.79 | 2.79 | -26.39 |
| | Disbursement from Deposit | 25.48 | 32.81 | 28.77 |
| | Total (Disbursements) | 479.90 | 513.69 | 7.04 |
| Opening Cash balances | | 268.26 | 266.50³ | |
| Closing Cash balance | | 266.47 | 402.30 | |

Source: Annual Accounts

During 2016-17, TTAADC received ₹ 67.93 crore as share of taxes, ₹ 125.00 crore as plan fund, ₹ 397.13 crore as transfer fund, ₹ 2.42 crore from recovery of loans and advances, ₹ 33.48 crore from deposits and ₹ 13.55 crore from other sources from the State Government. As per Annual Accounts, own Revenue Receipts was ₹ 9.98 crore⁴ during

¹ Differ with last year's Report by ₹ 1.93 crore as receipts under debt is shown separately in this Report

² Differ with last year's Report by ₹ 32.17 crore as receipts under Deposit heads are shown separately in this Report

³ Closing balances of 2015-16 and Opening balances of 2016-17 differ by ₹ 0.30 crore due to rectification of Closing balances of three DDOs viz., Superintendents of Agriculture, Rupaichari, Chawmanu and Kanchanpur rectified in 2016-17.

⁴ Revenue: ₹ 2.16 crore, Interest money: ₹ 4.89 crore, unspent money of salary and development scheme: ₹ 2.92 crore, Recovery of computer/Medical loan advance: ₹ 0.01 crore

2016-17 which included interest money, unspent money of development scheme, festival advance recovery, recovery of over drawn salary, *etc.* Composition of Council's resources and their application during 2016-17 are depicted in **Chart 2.1** and **Chart 2.2**.

Chart 2.1: Composition of aggregate receipts for the year 2016-17

(in per cent)

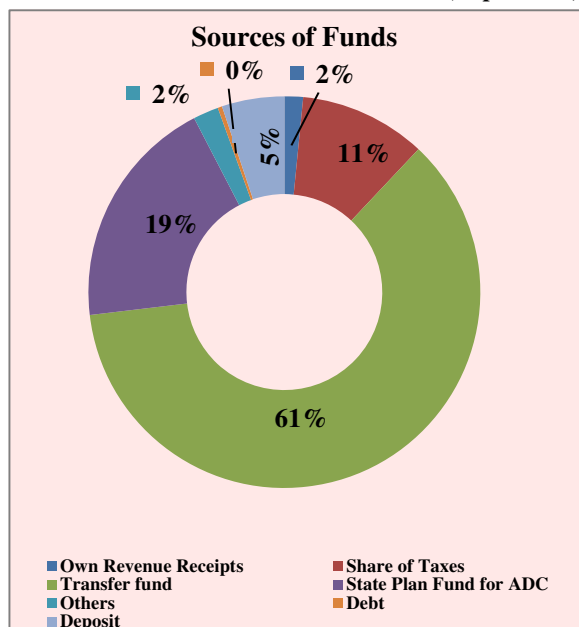
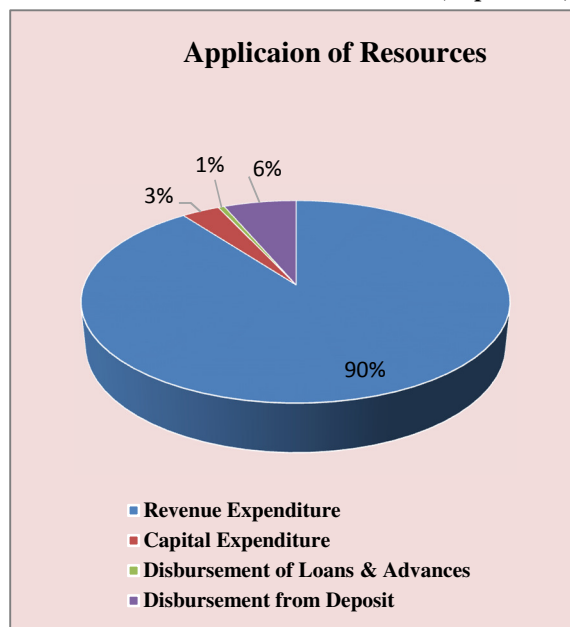


Chart 2.2: Composition of aggregate expenditure for the year 2016-17

(in per cent)



Source: Information furnished by the Council

Overview of Council's fiscal transactions during 2016-17 *vis-à-vis* 2015-16:

- Total receipts of the Council increased by 35.85 *per cent* from ₹ 478.11 crore in 2015-16 to ₹ 649.49 crore in 2016-17. Analysis revealed that during 2016-17, transfer fund from the State increased by 76.35 *per cent* (from ₹ 225.19 crore in 2015-16 to ₹ 397.13 crore in 2016-17) and State Plan fund increased by 4.17 *per cent* (from ₹ 120 crore to ₹ 125 crore) as compared to previous year while share of taxes and other sources were almost static as compared to previous year.
- Against the total available fund of ₹ 915.99 crore, the Council spent ₹ 513.69 crore (56 *per cent*), leaving a closing balance of ₹ 402.30 crore. In course of audit, it was noticed that closing balance constituted General Provident Fund (GPF) of ₹ 114.39 crore and advances of ₹ 70.20 crore which were given to the departmental implementing officers (IOs) for execution of works. The balance fund of ₹ 217.71 crore included ₹ 102 crore received by the Executive Officer (EO) (Finance) at the close of the year and hence, could not be spent during the year.
- The total revenue expenditure of the Council increased by six *per cent* from ₹ 434.37 crore in 2015-16 to ₹ 460.90 crore in 2016-17. Analysis revealed that during 2016-17 significant increase of expenditure under eight Major Heads as compared to 2015-16 ranged between 28 *per cent* to 199 *per cent*. However, under seven major heads, expenditure decreased during the year as compared to 2015-16

and ranged between 40 per cent to 93 per cent. Details of increase and decrease in expenditure compared to previous year is shown in **Chart 2.3** and **Chart 2.4**.

Chart 2.3: Heads in which more expenditure was incurred as compared to 2015-16

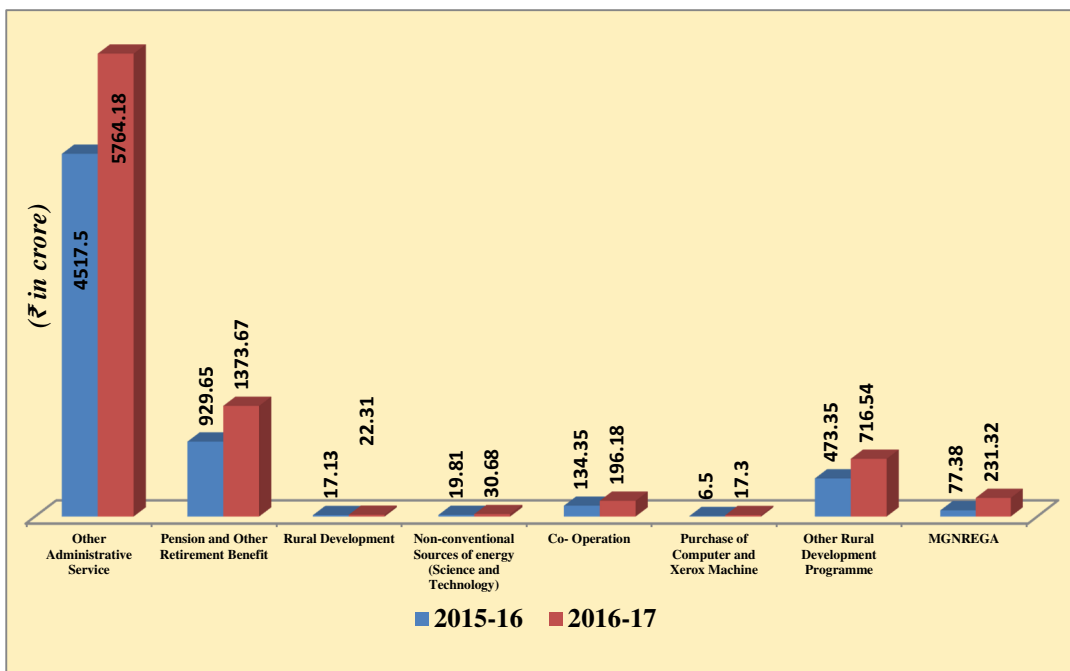
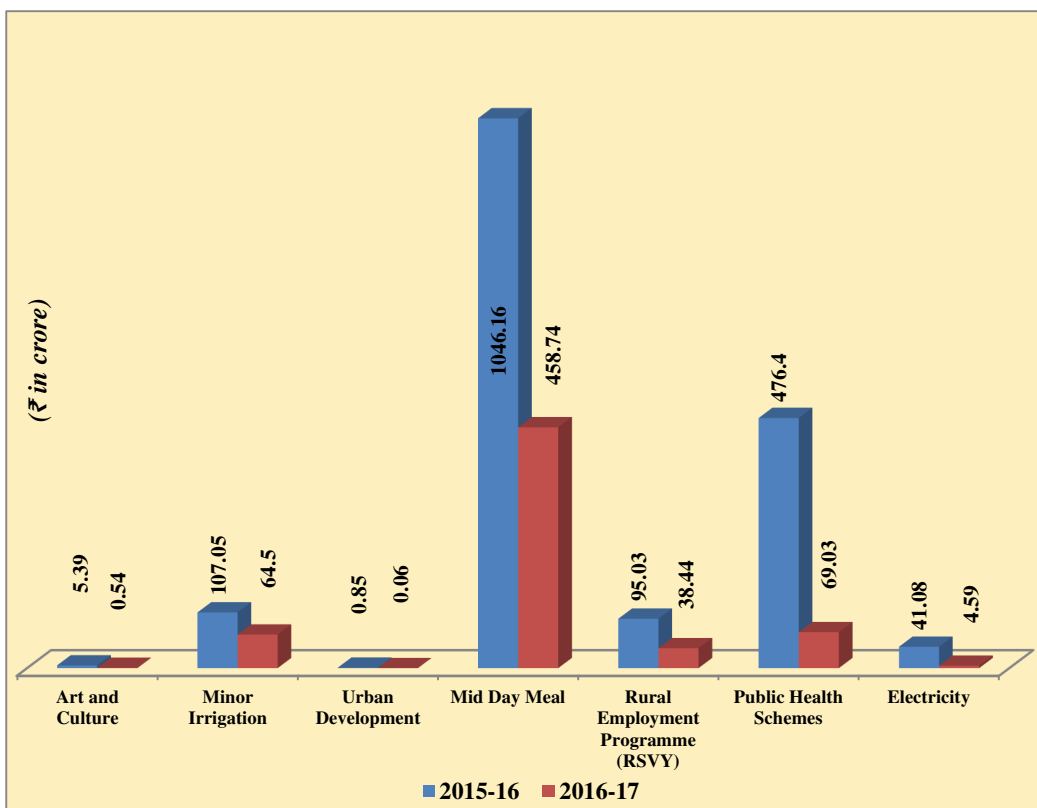


Chart 2.4: Heads in which expenditure was less as compared to 2015-16



Source: Annual Accounts of the Council

- d. Scrutiny revealed that during 2016-17, the Council had received ₹ 175.95 crore from the State Government for implementation of scheme under Special Central

Assistance against which Utilisation Certificates (UCs) of ₹ 132.43 crore had been furnished as on 13 August 2021 leaving UCs of ₹ 43.52 crore outstanding.

Thus, due to non-submission of the UCs, there was no assurance that the intended objectives of providing these funds had been achieved.

The Council admitted (September 2021) the audit observation and stated that efforts would be taken to correct the lapses.

2.3 Receipts and Expenditure against the Budget Provision

Scrutiny of budget prepared by the Council vis-à-vis actual receipts and expenditure during the year showed the following:

- a. During 2016-17, the Council prepared receipts estimates of ₹ 553.98 crore against which, it received ₹ 649.49 crore from the State Government and from its own sources. The Council had received 'Transfer fund under GIA' of ₹ 397.13 crore, 'State Plan fund-GIA' of ₹ 125.00 crore and 'Share of Taxes' of ₹ 67.93 crore against the budget estimates of ₹ 303.54 crore, ₹ 182.52 crore and ₹ 67.92 crore respectively. In addition, it had received Grant-in-Aid of ₹ 13.55 crore being Festival Advance/Grant from the State Government against which no provision was made in the budget.
- b. During scrutiny of expenditure against budget in respect of line items, it was noticed that there was overall excess of ₹ 0.84 crore under '2059-Public Works office building' (₹ 0.66 crore), '2810-Science and Technology' (₹ 0.03 crore) and '2501-Rural Development' (₹ 0.14 crore), *etc.* This was mainly due to excess expenditure on the 'Khumulwng township development/ construction of building, *etc.*', 'maintenance & repairs of buildings', 'food processing' and 'up-gradation of Science Park'. Further, overall savings of ₹ 24.69 crore were also noticed under 26 Major Heads. The Council did not incur any expenditure during 2016-17 under eight Heads *viz.*, 2052-Finance, 2216-Housing Residential Buildings, 3054-Roads & Bridges (ADC Hq), 2215-Water supply & Sanitation, 2702-Minor Irrigation, *etc.* though provision was made for ₹ 9.95 crore. The Council had incurred expenditure ranging from 2.31 *per cent* to 48.68 *per cent* of total expenditure under 12 Revenue Major Heads. Major savings were noticed under 3054-Roads (₹ 7.05 crore), 2202-General Education (School) (₹ 2.99 crore), 2225-Welfare of Scheduled Tribes (₹ 0.81 crore), 2801-Power (₹ 0.65 crore), 2220-Information & Publicity (₹ 0.57 crore). Reasons for excess/savings were not found on record.

The Council should be more realistic in its budgetary assumptions and ensure efficient control mechanisms to curtail savings/excess expenditure.

- c. Scrutiny of State Finance Accounts 2016-17 revealed that during the year, the State Government had collected taxes of ₹ 190.35 crore under Agricultural income, Land revenue, Taxes on vehicle, Forestry and Wildlife, Industries and Taxes on profession. As per the agreement, the State Government had to release ₹ 59.14 crore to the Council against which, it had released ₹ 67.93 crore.

- d. During the year, the Council had collected revenue of ₹ 9.98 crore from its own sources against the budget estimates of ₹ 4.60 crore. The variation in collection of revenue was mainly due to receipt of refund of unspent funds pertaining to development works by the DDOs, recovery of salary from the employees, bank interest, *etc.* in excess of the estimates.

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

2.4 Conclusion

Due to non-submission of Utilisation Certificates (UCs) against the funds received from the State Government for implementation of schemes under Special Central Assistance, there was no assurance that the intended objectives of providing these funds had been achieved.

Variations between the Budget Estimates (BEs) and actual receipts and expenditure during 2016-17 indicated that the TTAADC had prepared the BEs without taking into account the actual position.

Budgetary estimates were off the mark by a considerable margin, control over the execution and monitoring of budget was also inadequate.

Council had utilised only 56 *per cent* of total available funds during the year 2016-17

2.5 Recommendations

In view of ongoing irregularities, it is recommended that:

- i. The Council may ensure submission of Utilisation Certificates on time against the funds received for implementation of scheme under Special Central Assistance.*
- ii. Council may take steps to increase its own revenue receipts so that it is able to improve spending on programmes and schemes of the Council.*
- iii. The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately.*
- iv. Council should map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability.*

CHAPTER-III

Comments on Accounts

Chapter-III: Comments on Accounts

3.1 Introduction to Accounts

Annual Accounts of the District Council shall record all transactions that occurring during a financial year commencing from 1 April to 31 March. The Annual Accounts of the District Council shall be maintained in such form 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 Principal 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 2016-17 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 | Debt 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 ⁵) |
| 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 |

During scrutiny of statements submitted by the Council, it was noticed that;

- In Statement No. 1, the Council did not show surplus/deficit under Revenue section and total of Part-I District Fund, as envisaged in the format of accounts prescribed by the C&AG of India.
- In Statement No. 2, expenditure incurred during previous year was shown but progressive figure was not shown though in the format it was prescribed as 'Expenditure to end of previous year'.
- In Statement No. 3, instead of depicting Debt position, as prescribed by the C&AG of India, the Council showed deposit position of Security deposit, Sales Tax, Income Tax, General Provident Fund (GPF), Group Savings Linked Insurance Scheme (GSLI), Cess and Professional Tax.

⁵ 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.

- In Statement No. 1, recovery of loans and advances was shown as ₹ 10.01 crore whereas according to Statement No. 5, under major head “7610” receipt under ‘Festival Advance recovery’ had been booked as ₹ 2.42 crore. As a result, receipts under ‘Debt Section’ remained overstated by ₹ 7.69 crore in Statement No. 1. This also understated receipts under ‘revenue section’ to that extent.
- In Statement No. 6, total disbursement under revenue section, capital section, and deposit section was depicted as ₹ 457.87 crore, ₹ 20.22 crore, and ₹ 32.81 crore respectively but in Statement No. 1, disbursements under revenue section, capital section, and deposit section were wrongly depicted as ₹ 473.36 crore, ₹ 17.18 crore, and ₹ 20.36 crore respectively.

3.2 Scope of Audit

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.

Out of 81 DDOs, Audit of accounts of TTAADC was conducted through test-check of records of 20 DDOs *i.e.*, EO (Finance), EO (Administration), five ZDOs, five Executive Engineers and eight other Drawing and Disbursing Officers (DDOs), using Simple Random Sampling Without Replacement (SRSWOR) method. A list of selected units is given in **Appendix-II**.

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

Audit of accounts of TTAADC for the year 2016-17 was taken up to assess the completeness, measurement and regularity of the transactions recorded during the year. Audit also assessed whether the recorded transactions had properly been classified, accounted for/ disclosed wherever required. Results of audit are discussed in the succeeding paragraphs.

3.3 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 are discussed in succeeding paragraphs.

3.3.1 Revenue Section

3.3.1.1 Understatement of receipts

During scrutiny of Cash Book and Annual Accounts of the Executive Engineer (EE), PWD (North Division), Machmara, it was noticed that the EE, PWD (North Division) generated Fund Transfer Order (FTO) of ₹ 3.90 crore during 2016-17, out of ₹ 6.93 crore sanctioned from MGNREGS fund during 2015-17 for installation of Small Bore Deep Tube Well (SBDTW) at different places of TTAADC, in favour of himself and kept the funds in two

savings accounts⁶. Drawal of ₹ 3.90 crore was also shown in the Annual Receipts and Payment Account of the EE (North Division). However, while compiling the Annual Accounts, the Council did not account for the receipts of these funds. As a result, overall receipts of the Council were understated by ₹ 3.90 crore during 2016-17.

While accepting the audit observation, the Council stated (September 2021) that the discrepancies reported by audit in the Annual Accounts occurred due to information gap, as the fund was received by the Executive Engineer directly from District Magistrate & Collector. However, the closing balance had been corrected in the succeeding year.

3.3.1.2 Overstatement of expenditure

- a) Accounts submitted by the ZDO (Khowai Zone) for the year 2016-17 showed that the ZDO had received ₹ 7.44 crore during the year 2016-17 and had incurred expenditure to the tune of ₹ 7.29 crore. However, budget control register and register of cheques received showed that during 2016-17, ZDO (Khowai Zone) had actually received ₹ 7.01 crore and spent ₹ 6.51 crore.

Thus, due to wrong depiction in the Accounts, receipts and expenditure of the ZDO (Khowai Zone) was overstated by ₹ 0.43 crore and ₹ 0.78 crore respectively. Further, while compiling the Annual Accounts, the Council used the expenditure figures reflected in the Accounts submitted by the ZDO (Khowai Zone) which resulted in overstatement of expenditure of the Council by ₹ 0.78 crore during the year.

- b) Scrutiny of Accounts prepared and submitted by ZDO (Dhalai Zone) and memorandum issued by the Principal Officer (PO) (Agriculture) revealed that PO (Agriculture) had sanctioned ₹ 15.00 lakh in November 2016 in favour of ZDO (Dhalai Zone) for construction of open market shed at Nalkata Bazar and in December 2016 instructed to return the funds. In pursuance of that order, ZDO (Dhalai Zone) refunded ₹ 15.00 lakh to the PO (Agriculture) in December 2016. However, it was noticed that while preparing the Accounts, ZDO (Dhalai Zone) showed ₹ 15.00 lakh as expenditure against the head “Implementation of village market development scheme” instead of deduct receipts of ₹ 15.00 lakh which resulted in overstatement of expenditure by ₹ 15.00 lakh.
- c) Scrutiny of Accounts prepared and submitted by ZDO (North Zone) and other records revealed that ZDO (North Zone) had sanctioned ₹ 1.41 lakh in favour of one Implementing Officer (IO) for rubber budding/grafting at central nursery under North Zone in April 2016. The IO refunded the amount the ZDO (North Zone) during the year. However, it was noticed that while preparing the Accounts, ZDO (North Zone) showed ₹ 1.41 lakh as expenditure as well as receipts against the head “Tribal Welfare” instead of deduct expenditure. This resulted in overstatement of expenditure and receipts by ₹ 1.41 lakh.
- d) Test check of accounts and information furnished by DDOs revealed that during 2016-17, 11 DDOs refunded ₹ 94.00 lakh to the EO (Finance), as detailed in

⁶ Savings Bank (SB) Account No. 8xxxxxxxxxx93 of Tripura Gramin Bank (TGB), Machmara and SB Account No. 2xxxxxxxxxx25 of Indian Overseas Bank (IOB), Pecharthal

Appendix-III, as un-disbursed salary, festival advance, development works. However, in the Annual Accounts, these were shown as expenditure instead of deduct receipts. This had resulted in overstatement of expenditure by ₹ 94.00 lakh.

While accepting the audit observation, the Council stated (September 2021) that the overstated expenditure in respect of different DDOs were under reconciliation for finding out reasons behind the errors. The Council also assured that the result would be communicated as soon as reconciliation is completed. No further reply was received (November 2021).

The Council should take initiative for capacity building of DDOs, Accountants and Cashiers on compilation of accounts and record maintenance at regular intervals to avoid aforesaid lapses while preparing the accounts.

3.3.1.3 Receipt of scheme funds without routing through Council Accounts

During scrutiny of Cash Book of DDOs, it was noticed that 19 DDOs received ₹ 12.89 crore directly from the State Government for implementation of the projects related to Sarva Shiksha Abhiyan (SSA), Pisciculture, Mission for Integrated Development of Horticulture, National Mission for Oil Seed and Oil Palm, National Mission for Sustainable Agriculture, Integrated Watershed Management Programme, MGNREGS, *etc.* These receipts were not accounted for in the Annual accounts of the Council during 2016-17 resulting in the receipts and expenditure of the Council being understated to that extent as detailed in **Appendix-IV**.

While accepting the audit observation, the Council stated (September 2021) that the DDOs had been directed to intimate direct receipts from other sources to Finance Department of TTAADC to avoid such irregularities in future.

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

As per the prescribed format of the ADC Accounts, Head-wise details of receipts were to be shown in Statement-5.

It was noticed from the records made available to audit that during 2016-17 the Council had received ₹ 67.93 crore as share of taxes, ₹ 125.00 crore as plan fund and ₹ 397.13 crore as transfer fund. However, in Statement-5, Council showed these receipts as Grants-in-Aid without showing the above breakup.

While accepting the audit observation, the Council stated (September 2021) that the audit observation is noted for future guidance.

3.3.2 Capital Section

3.3.2.1 Overstatement of Capital receipt

Para 6 of the Chapter-II of the TTAADC Fund Rules, 2005 stipulates that capital section shall deal 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. Further, as per Appendix-2 of the General Financial Rules, 2017, Internal debt (market loan, treasury bills, *etc.*), External debt, Repayment of loans and

advances made by the Central Government, Disinvestment receipts and other liabilities form a part of Capital receipts.

Test check of records maintained by EO (Finance) revealed that the Council did not have any receipts under the aforementioned category during 2016-17. However, in the Annual Accounts, Grants-in-Aid worth ₹ 182.55 crore were booked under Capital receipts instead of Revenue receipts.

Thus, receipts under Capital Section were overstated by ₹ 182.55 crore and consequently, the Revenue receipts were understated to that extent.

While accepting the audit observation, the Council stated (September 2021) that efforts were being taken to minimise the errors in classification of transactions.

3.3.2.2 Understatement of Capital expenditure

Statement No. 2 of Annual Accounts of the Council depicts progressive capital outlay at the end of the financial year. During scrutiny, the following were noticed:

During 2016-17, out of the Capital expenditure of ₹ 26.34 crore, only ₹ 17.19 crore was exhibited in Statement No. 2 of the Annual Accounts of the Council. A review of relevant records revealed that the DDOs of the Council had depicted Capital expenditure of ₹ 26.34 crore in their Receipts and Payment Accounts for the year 2016-17. Out of this, the Council wrongly classified ₹ 9.15 crore as Revenue expenditure in Statement No. 7 of the Annual Accounts. As a result, Capital Outlay was understated by ₹ 9.15 crore and the Revenue expenditure was overstated to that extent during 2016-17.

Similar issue was raised in the previous Audit Report, however, no corrective action was taken by the Council.

While accepting the audit observation, the Council stated (September 2021) that efforts were being taken to avoid such irregularities in future.

The Council should take initiative for capacity building of DDOs, Accountants and Cashiers on compilation of accounts and record maintenance at regular intervals to avoid aforesaid lapses while preparation of accounts.

3.3.3 Debt Section

3.3.3.1 Overstatement of receipt of festival advance

Annual Accounts (Statement Nos. 4, 5 and 6) of the Council revealed that the total receipts against 'Festival advance' during the year 2016-17 were shown as ₹ 10.11 crore. However, scrutiny of records maintained by the Executive Officer (Finance) and accounts submitted by the DDOs revealed that during the year Council had actually recovered ₹ 2.42 crore.

This had resulted in overstatement of receipts of 'Festival advance' amounting to ₹ 7.69 crore during the year in the Council's Accounts.

While accepting the audit observation, the Council stated (September 2021) that the discrepancies between disbursement and recovery of festival advance had been adjusted in subsequent year and regularised accordingly.

3.4 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, Sales Tax and Security Deposits, *etc.* Discrepancies noticed during audit of Deposit Fund are discussed in the succeeding paragraphs.

3.4.1 Discrepancies in General Provident Fund

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

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

The Council authority also maintained records of GPF receipts⁷ and withdrawal by the employees in a Register⁸.

Scrutiny of the GPF Receipts and Withdrawal Register, Cash Book maintained for GPF and Annual Accounts for the year 2016-17 revealed the following:

- a. As per the balance sheet of GPF maintained by the Council, an amount of ₹ 18.96 crore was shown as received by the Council during 2016-17, whereas the same was shown as ₹ 27.49 crore in Statement No. 3 of the Annual Accounts of the Council. Therefore, there was un-reconciled difference of ₹ 8.53 crore in GPF receipt figures as per two sets of records.
- b. As per records maintained by EO (Administration), ₹ 14.37 crore was shown as disbursed under GPF during 2016-17, whereas, ₹ 14.55 crore was reflected in the Annual Accounts for the year 2016-17 of the Council. The difference of ₹ 0.18 crore during 2016-17 between the two figures requires reconciliation.
- c. As per Annual Accounts of the Council, closing balance of GPF was ₹ 114.39 crore while as per Cash Book maintained exclusively for GPF, closing balance was ₹ 39.20 crore in 2016-17. The difference of ₹ 75.19 crore during 2016-17 in closing balances against GPF receipts requires to be reconciled.
- d. No reconciliation of system generated figures of receipts and withdrawals with those of physical receipts and withdrawals recorded in the GPF Receipts and Withdrawal Registers was done by the Council during 2016-17.

⁷ In respect of GPF received from different DDOs of the Council for remittance of subscription and refunds

⁸ Cheque issue registers in respect of GPF, centrally issued by the Executive Officer (Administration), Khumlung for the entire TTAADC

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

While accepting the audit observation, the Council stated (September 2021) that the discrepancies were regularised subsequently. However, Council did not furnish details of regularisation of the discrepancies. The Council further mentioned that the GPF account of TTAADC employees had been transferred (March 2020) to the Accountant General (A&E), Tripura for maintenance.

3.4.2 Sales Tax

3.4.2.1 Understatement of collection and remittances of Sales Tax deducted at source due to non-reflection in Annual Accounts

Rule 5 of the TTAADC Fund Rules, 2005 stipulates that the Annual Accounts of the District Council shall record all transactions, which take place during a financial year commencing from 1 April to 31 March.

Scrutiny of Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances to the State Government against 'Sales Tax' during the year 2016-17 were shown as ₹ 1.20 crore and ₹ 1.30 crore respectively. However, audit noticed that 44 DDOs did not mention actual collection of ₹ 25.37 lakh and remittances of ₹ 20.09 lakh to the State Government during the year in their Accounts. Details are shown in **Appendix V**.

This has resulted in understatement of collection and remittances of Sales Tax amounting to ₹ 25.37 lakh and ₹ 20.09 lakh respectively in the accounts of the respective DDOs with corresponding understatement of collection and remittances of Sales Tax in the accounts of the Council to that extent.

The Council stated (September 2021) that all 44 DDOs were directed to reconcile the figures and ensure correct reconciliation as well as rectification wherever necessary.

3.4.2.2 Overstatement of closing balances

Six DDOs out of 81 DDOs collected and remitted Sales Tax during the year 2016-17. In the Annual Accounts (Statement No. 3) of the Council for the year 2016-17, closing balance under 'Sales Tax' was depicted as ₹ 16.37 lakh, whereas as per the accounts submitted by DDOs, the closing balance should be ₹ 0.89 lakh. The overstatement was mainly due to wrong accounting of the closing balance of Sales Tax in the Council's accounts in respect of six DDOs, as detailed in **Table 3.2**.

Table 3.2: Details of overstatement of Sales Tax

| (₹ in lakh) | | | | | |
|-------------|-----------------------------|-----------------|----------------------------|-----------------------------|------------------------|
| Sl. No. | Name of DDO | Opening balance | Collection during the year | Remittances during the year | Actual closing balance |
| 1. | Executive Engineer (West) | 3.60 | 85.42 | 89.02 | 0.00 |
| 2. | Executive Engineer (South) | 6.67 | 6.73 | 13.40 | 0.00 |
| 3. | Executive Engineer (North) | 1.62 | 16.43 | 18.05 | 0.00 |
| 4. | Executive Engineer (Dhalai) | 0.01 | 16.70 | 16.16 | 0.55 |

| Sl. No. | Name of DDO | Opening balance | Collection during the year | Remittances during the year | Actual closing balance |
|--------------|-----------------------------|-----------------|----------------------------|-----------------------------|------------------------|
| 5. | Executive Engineer (Khowai) | 0.00 | 8.74 | 8.40 | 0.34 |
| 6. | IS, Rupaichari | 0.00 | 0.06 | 0.06 | 0.00 |
| Total | | 11.90 | 134.08 | 145.09 | 0.89 |

Source: Annual Accounts of the Council and respective DDOs

The difference of ₹ 15.48 lakh needs reconciliation.

The Council stated (September 2021) that all six DDOs were directed to authenticate the figures shown against them and take measures for regularisation.

The Council should take initiative for capacity building of accounting staff to avoid aforesaid lapses during preparation and compilation of accounts.

3.4.3 Income Tax

3.4.3.1 Understatement of collection and remittances

Scrutiny of Annual Accounts (Statement No. 3) of the Council for the year 2016-17 revealed that the total collection and remittances against 'Income Tax' during the year was shown as ₹ 0.25 crore and ₹ 0.28 crore respectively. However, audit noticed that 34 DDOs did not mention the actual collection and remittances of ₹ 0.57 crore and ₹ 0.55 crore respectively in their Accounts. This has resulted in understatement of collection and remittances of Income Tax amounting to ₹ 0.32 crore and ₹ 0.27 crore respectively in the accounts of the respective DDOs with corresponding understatement of collection and remittances of income tax in the accounts of the Council to that extent.

3.4.3.2 Overstatement of closing balances

Eleven DDOs out of 81 DDOs collected and remitted Income Tax during the year 2016-17. Scrutiny of the Accounts of all DDOs showed that the closing balance of Income Tax should be ₹ 1.35 lakh whereas it has been depicted as ₹ 33.98 lakh in the Annual Accounts of the Council. The overstatement was made mainly due to wrong depiction of the balances of Income Tax in respect of 11 DDOs, as detailed in **Table 3.3**.

Table 3.3: Details of overstatement of Income Tax

(₹ in lakh)

| Sl. No. | Name of DDO | Opening balance | Collection during the year | Remittance during the year | Actual closing balance |
|--------------|------------------------------------|-----------------|----------------------------|----------------------------|------------------------|
| 1. | Executive Officer (Administration) | 0.00 | 0.45 | 0.45 | 0.00 |
| 2. | ZDO(North) | 0.00 | 2.55 | 2.55 | 0.00 |
| 3. | ZDO(South) | 0.00 | 0.12 | 0.12 | 0.00 |
| 4. | Executive Engineer (West) | 0.09 | 6.83 | 6.92 | 0.00 |
| 5. | Executive Engineer (South) | 1.78 | 4.37 | 6.15 | 0.00 |
| 6. | Executive Engineer (North) | 0.00 | 6.10 | 6.10 | 0.00 |
| 7. | Executive Engineer (Dhalai) | 0.00 | 2.08 | 1.99 | 0.09 |
| 8. | Executive Engineer (Khowai) | 0.00 | 1.24 | 1.24 | 0.00 |
| 9. | Principal Officer (Co-operative) | 0.00 | 0.10 | 0.10 | 0.00 |
| 10. | Supdt. of Fisheries, Jatanbari | 0.00 | 0.39 | 0.39 | 0.00 |
| 11. | CDPO, Damcherra | 1.76 | 1.24 | 1.74 | 1.26 |
| Total | | 3.63 | 25.47 | 27.75 | 1.35 |

Source: Annual Accounts of the Council and respective DDOs

The difference of ₹ 32.63 lakh needs reconciliation.

While accepting the audit observation, Council stated (September 2021) that all DDOs were directed to reconcile the difference and ensure regularisation.

3.4.4 Cess

3.4.4.1 Overstatement of collection and remittances

Scrutiny of Annual Accounts (Statement No. 3) of the Council revealed that the total collection and remittances against 'Cess' during 2016-17 was shown as ₹ 39.35 lakh and ₹ 37.50 lakh against actual collection and remittances of ₹ 34.43 lakh and ₹ 27.28 lakh respectively, as per Annual Accounts of 11 DDOs. This has resulted in overstatement of collection and remittances of 'Cess' amounting to ₹ 4.92 lakh and ₹ 10.22 lakh respectively in the accounts of the Council to that extent.

3.4.4.2 Overstatement of closing balance

Five DDOs out of 81 DDOs collected and remitted Cess during the year 2016-17. In the Annual Accounts (Statement No. 3) of the Council for the year 2016-17, closing balance of 'Cess' was depicted as ₹ 3.77 lakh whereas according to the accounts submitted by DDOs, closing balance should be ₹ 0.62 lakh. The overstatement was mainly because of wrong account of the closing balance of 'Cess' in the Council's Accounts in respect of five DDOs, as detailed in **Table 3.4**.

Table 3.4: Details of understatement on Cess

| (₹ in lakh) | | | | | |
|--------------|-----------------------------|-----------------|----------------------------|-----------------------------|------------------------|
| Sl. No. | Name of DDO | Opening balance | Collection during the year | Remittances during the year | Actual closing balance |
| 1. | Executive Engineer (West) | 0.14 | 15.43 | 15.57 | 0.00 |
| 2. | Executive Engineer (North) | 1.62 | 16.43 | 18.05 | 0.00 |
| 3. | Executive Engineer (Dhalai) | 0.00 | 2.26 | 1.69 | 0.57 |
| 4. | Executive Engineer (Khowai) | 0.00 | 1.35 | 1.30 | 0.05 |
| Total | | 1.76 | 35.47 | 36.61 | 0.62 |

Source: Annual Accounts of the Council and respective DDOs

The difference of ₹ 3.15 lakh needs reconciliation.

While accepting the audit observation, Council stated (September 2021) that it would be regularised in the succeeding year's accounts.

The Council should take initiative for capacity building of accounting staff on compilation of accounts at regular intervals to avoid aforesaid lapses during preparation and compilation of accounts.

3.4.5 Security Deposit

3.4.5.1 Understatement of Security Deposit

Scrutiny of Annual Accounts (Statement No. 3) of the Council for the year 2016-17 revealed that the total collection and disbursement against 'Security Deposit' during the year was shown as ₹ 2.76 crore and ₹ 2.56 crore against actual collection and disbursement of ₹ 2.89 crore and ₹ 2.53 crore respectively as per the Accounts of DDOs. This has resulted in understatement of receipts of 'Security Deposit' amounting to ₹ 0.13 crore and

overstatement of disbursement of ₹ 0.03 crore respectively in the accounts of the Council during the year.

3.4.5.2 Understatement of closing balance

Nine DDOs out of 81 DDOs collected and remitted Security Deposit during the year 2016-17. In the Annual Accounts (Statement No. 3) of the Council for the year 2016-17, closing balance of 'Security Deposit' was depicted as ₹ 3.11 crore whereas according to the Accounts submitted by DDOs, closing balance should be ₹ 3.42 crore. The understatement was mainly due to wrong accountal of the closing balances of 'Security Deposit' in the Council's accounts in respect of nine DDOs, as detailed in **Table 3.5**.

Table 3.5: Details of understatement of security deposit during 2016-17

(₹ in lakh)

| Sl. No. | Name of DDO | Opening balance | Collection during the year | Remittances during the year | Actual closing balance |
|--------------|-------------------------------|-----------------|----------------------------|-----------------------------|------------------------|
| 1. | ZDO (West) | 0.57 | 0.07 | 0.00 | 0.64 |
| 2. | ZDO (Dhalai) | 1.94 | 33.50 | 17.12 | 18.32 |
| 3. | Executive Engineer (West) | 175.64 | 132.16 | 129.18 | 178.62 |
| 4. | Executive Engineer (South) | 57.67 | 22.48 | 34.80 | 45.35 |
| 5. | Executive Engineer (North) | 24.41 | 42.41 | 28.14 | 38.68 |
| 6. | Executive Engineer (Dhalai) | 25.83 | 27.45 | 23.06 | 30.22 |
| 7. | Executive Engineer (Khowai) | 9.93 | 17.96 | 18.06 | 9.83 |
| 8. | Principal Officer (Sports) | 0.85 | 1.42 | 0.85 | 1.42 |
| 9. | Principal Officer (Fisheries) | 8.25 | 11.93 | 1.53 | 18.64 |
| Total | | 305.09 | 289.38 | 252.74 | 341.72 |

Source: Annual Accounts of the Council and respective DDOs

The difference of ₹ 0.31 crore needs reconciliation.

The matter was reported (September 2019) to the Council; the reply had not been received (October 2021).

3.4.6 Understatement of closing balance of Professional Tax

Scrutiny of Annual Accounts (Statement No. 3) of the Council for the year 2016-17 revealed that the total collection and remittances under 'Professional Tax' during the year was ₹ 0.07 crore. However, as per information furnished by DDOs, actual collection of 'Professional Tax' and remittances to the State Government was ₹ 1.90 crore and ₹ 1.81 crore respectively. This has resulted in understatement of collection and remittances of 'Professional Tax' amounting to ₹ 1.83 crore and ₹ 1.74 crore respectively in the accounts of the Council. The understatement was due to wrong accountal of collection and remittances of 'Professional Tax' by the DDOs in their Annual Accounts.

While accepting the audit observation, Council stated (September 2021) that it would be corrected after verification.

The Council should take initiative for capacity building of accounting staff to avoid aforesaid lapses during preparation and compilation of accounts.

3.5 Cash Management

3.5.1 Cash and Bank balances

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

On behalf of the Council, EO (Finance) and EO (Administration) made investments of ₹ 6.29 crore in Fixed Deposits (FDs). But, the FDs made by the Council were not included under closing bank balance in the Annual Accounts of the DDOs. Details of investments made in FDs as noticed in audit are shown in **Table 3.6**.

Table 3.6: Details of investment made in Fixed Deposits during 2016-17

| Certificate No. | Account No | Name of the Bank | Date of FD | Amount (₹ in crore) |
|--------------------------------|---------------|-------------------------------------|------------|---------------------|
| FD made by EO (Finance) | | | | |
| 294446 | Rxx10 | Tripura Gramin Bank | 11-03-2014 | 0.62 |
| 294450 | Rxx14 | Tripura Gramin Bank | 11-03-2014 | 3.36 |
| 027888 | 1xxx/x/1 | Tripura State Co-Operative Bank Ltd | 16-11-2016 | 1.30 |
| FD made by EO (Admn.) | | | | |
| 483589 | 80xxxxxxxx817 | Tripura Gramin Bank | 31-07-2015 | 0.75 |
| 0074046 | 1xxx/xxx/1 | Tripura State Co-Operative Bank Ltd | 31-08-2016 | 0.26 |
| Total | | | | 6.29 |

Source: Fixed Deposit Certificates

As a result, closing bank balance of the Council was understated by ₹ 6.29 crore in 2016-17.

While accepting the audit observation the Council stated (September 2021) that a subsidiary register was being maintained for keeping the record of FDs. The error had been corrected subsequently.

(ii) Understatement of closing balances

- a) In the Annual Accounts (break up of closing balance of different DDOs) of the Council for the year 2016-17, closing bank balance of the EO (Finance) was depicted as ₹ 105.13 crore whereas according to the Cash Book of the EO (Finance), closing bank balance should be ₹ 129.23 crore, as depicted in the **Table 3.7**.

Table 3.7: Details of Saving Bank Accounts maintained by EO (Finance)

(₹ in crore)

| Name of Bank | Bank account No. | Purpose | Balance as on 31 March 2017 as per Cash Book |
|---------------------------------|----------------------|----------------------------|--|
| Tripura Gramin Bank | 8xxxxxxxxxx42 (xx40) | Salary | 1.23 |
| | 8xxxxxxxxxx41 (xx5) | Development scheme | 42.25 |
| | 8xxxxxxxxxx11 | MDM | 2.34 |
| UBI | 1xxxxxxxxxx40 | Salary/Dev | 9.27 |
| | 1xxxxxxxxxx66 | NITI Aayog | 58.94 |
| SBI | 3xxxxxxxxxx82 | Development | 0.01 |
| AXIS | 2xxxxxxxxxx772 | Development | 0.03 |
| Tripura State Co-operative Bank | 40xxxxxxxxxx11 (x1) | Salary/ Development scheme | 14.85 |
| | 40xxxxxxxxxx5 (xx5) | Development scheme (IGMSY) | 0.31 |
| Total | | | 129.23 |

Source: Cash Book and information furnished by the EO (Finance)

This has resulted in understatement of closing balance of EO (Finance) as well as the Council by ₹ 24.10 crore.

- b) Deputy Chief Executive Officer had accorded Administrative Approval & Expenditure Sanction and placed ₹ 45.30 crore as advance during 2016-17 in favour of three State Government agencies⁹ for execution of projects under Finance Commission Grants. As per the sanction order, the agencies were required to furnish Utilisation Certificates (UCs) after utilisation of the fund. During test check of records, it was noticed that out of ₹ 45.30 crore, the agencies had furnished UCs of ₹ 13.44 crore to the Council leaving a balance of ₹ 31.86 crore as on 31 March 2017. However, the Council had booked the whole transaction of ₹ 45.30 crore as final expenditure in its Annual Accounts instead of showing as 'Advance' under Closing balance. This has resulted in overstatement of expenditure by ₹ 31.86 crore and understatement of closing balance of the Council to that extent.

While accepting the audit observation the Council stated (September 2021) that measures had been taken for correction of the closing balance.

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

Scrutiny of records revealed that the Zonal Development Officers (ZDOs), on receipt of funds of ₹ 55.27 crore from the Council Headquarters, transferred the funds to the 33 Sub-ZDOs and Implementing Officers (IOs) as advance for implementation of various schemes and booked the amount as expenditure before being actually spent by the Sub-ZDOs and IOs. During scrutiny of the Cash Book of Sub-ZDOs, it was noticed that an amount of ₹ 5.73 crore was lying with the Sub-ZDOs, as shown in **Appendix-VI**, as the closing cash balance at the end of year.

It was further noticed that while preparing the Accounts by the ZDOs, unspent closing balances lying with the Sub-ZDOs was not taken into consideration. As a result, closing balance of the ZDOs was understated by ₹ 5.73 crore and consequently closing balance of the Council was also understated to that extent.

Similar issue was also raised in the previous Audit Report, no corrective action was taken by the Council.

While accepting the audit observation the Council stated (September 2021) that all ZDOs had been instructed to follow the audit observation in respect of recording of funds placed with the Sub-ZDOs and reflect them as temporary advance till the submission of expenditure accounts and vouchers.

(iv) Incorrect treatment of lapsed cheques

As per notification issued (November 2011) by the Reserve Bank of India (RBI), cheques remain valid for three months. After expiry of three months, cheques are required to be revalidated by the issuing authority; otherwise the cheques are treated as lapsed cheques.

⁹ Tripura State Electricity Corporation Limited, Public Works Department (Drinking Water and Sanitation) and Public Works Department (Water Resource)

During test check of the Cash Book of the DDOs, it was noticed that 229 Cheques valued at ₹ 31 lakh including 72 cheques valued ₹ 13.02 lakh issued by 39 DDOs during 2016-17, as mentioned in **Appendix-VII**, were not presented to the Bank by the recipients within the validity period. As per RBI's notification, these cheques were required to be revalidated or cancelled and reverse entry was to be made in the receipt side of the Cash Book. However, these cheques were not re-validated and entries were not reversed. As a result, closing balance of the Council was understated by ₹ 31 lakh.

Similar points were raised in the previous Audit Report, no corrective action was taken by the Council.

While accepting the audit observation the Council stated (September 2021) that all DDOs had been directed to treat the lapsed cheques properly, as suggested by audit.

The Council should take initiative for capacity building of DDOs, Accountants and Cashiers on financial rules, compilation of accounts and maintenance of records at regular intervals to avoid aforesaid lapses while preparation and compilation of accounts.

(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, Cheque Issue Register and Bank Statement of other DDOs for the year 2016-17 revealed that 16 DDOs issued 33 cheques amounting to ₹ 52.70 lakh (**Appendix-VIII**) being revenue in favour of EO (Finance) during the period from 1 March 2017 to 31 March 2017 and the same was exhibited as expenditure in the Receipts and Payment Accounts of the DDOs concerned and consequently closing balances were reduced to that extent. Since the cheques were issued at the end of the financial year these were not accounted for in the receipts side of the Cash Book of EO (Finance) though the cheques were entered in the Cheque Receipt Register of EO (Finance). As a result, the closing cash/bank balances of the Council remained understated by ₹ 52.70 lakh.

While accepting the audit observation the Council stated (September 2021) that henceforth the fund would be transferred through NEFT and online.

The Council should take initiative for proper accounting of cheques issued at the fag end of the year by the DDOs in favour of EO (Finance) during preparation and compilation of Accounts.

(vi) Discrepancies in closing cash balances shown in the Annual Accounts and the actual balance as per Cash Book of the DDOs

During test check of Cash Book of 81 DDOs under the control of the Council during the financial year 2016-17, differences were noticed between the closing balance shown in the Annual Accounts of the Council and the actual balance as per Cash Book of DDOs as of March 2017 in respect of 29 DDOs. The differences in closing balance of DDOs and closing balance of the Council ranged between ₹ 24.10 crore and (–) ₹ 103.22 crore.

During 2016-17, balances of ₹ 271.78 crore were shown in the Annual Accounts as on 31 March 2017 against the actual balance of ₹ 262.25 crore, as per Cash Book of 29 DDOs. Details are shown in **Appendix-IX**. The difference of ₹ 9.53 crore in 2016-17 in the closing balance of 29 DDOs remained un-reconciled.

Similar points were raised in the previous Audit Report, no corrective action was taken by the Council.

While accepting the audit observation the Council stated (September 2021) that reconciliation of cash balance, as mentioned above had been taken up.

The Council should take corrective action while preparing next year's accounts.

3.5.2 Non-preparation of Bank Reconciliation Statement

In the Annual Accounts (Statement of break up of closing balance of different DDOs) of the Council for the year 2016-17, closing Bank balance of the EO (Finance) was depicted as ₹ 105.13 crore.

It was noticed that EO (Finance) operated nine Savings Bank Accounts for receipts and disbursement of funds to different DDOs of which, Bank Reconciliation Statement (BRS) in respect of three accounts were not prepared. Details of balances under these accounts as per Cash Book and Bank Pass Book are given in **Table 3.8**.

Table 3.8: Details of Saving Bank Accounts maintained by EO (Finance) against which BRS was not prepared

(₹ in crore)

| Name of Bank | Bank account No. | Purpose | Balance as on 31 March 2017 as per Cash Book | Balance as on 31 March 2017 as per Bank statement | Difference |
|---------------------------------|---------------------|----------------------------|--|---|-----------------|
| Tripura Gramin Bank | 8xxxxxxxxx42 (xx40) | Salary | 1.23 | 3.83 | (+)2.60 |
| | 8xxxxxxxxx41 (xx35) | Development scheme | 42.25 | 38.57 | (-)3.68 |
| Tripura State Co-operative Bank | 4xxxxxxxxx11 (x1) | Salary/ Development scheme | 14.85 | 17.57 | (+)2.72 |
| Total | | | 58.33 | 59.97 | (+) 1.64 |

It can be seen from **Table 3.8** that as per Cash Book and Bank Statement there was a difference of ₹ 1.64 crore in the closing bank balance of EO (Finance) as on 31 March 2017 in the three savings Bank Accounts. Besides EO (Finance), four DDOs did not prepare BRS, as detailed in **Table 3.9**.

Table 3.9: Details of Saving Bank Accounts against which BRS was not prepared

(₹ in lakh)

| Sl. No. | Name of the DDO | Account No | Closing balance as per Cash Book | Closing balance as per Bank Statement | Difference |
|--------------|--------------------------------|--------------|----------------------------------|---------------------------------------|------------------|
| 1 | EO (Admn.) | 8xxxxxxxxx90 | 99.23 | 118.57 | (+)19.34 |
| 2 | Inspector of Schools, Ompi | 8xxxxxxxxx01 | 35.54 | 75.59 | (+)40.05 |
| 3 | Inspector of Schools, Mandai | 8xxxxxxxxx77 | 48.97 | 129.04 | (+)80.07 |
| 4 | Supdt. of Fisheries, Jatanbari | 8xxxxxxxxx01 | 24.54 | 26.00 | (+)1.46 |
| Total | | | 208.28 | 349.20 | (+)140.92 |

As a result, as per Cash Book and Bank Statement, there was a difference of ₹ 3.05 crore (₹ 1.64 crore *plus* ₹ 1.41 crore).

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

While accepting the audit observation, the Council stated (September 2021) that all DDOs had been directed to ensure reconciliation of the Cash Book balances with the Bank Statement and other relevant records of their transaction.

The Council should take initiative for preparation of BRS in respect of all Bank Accounts maintained by DDOs.

3.6 Non-declaration of Accounting Policies

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

- a. During preparation of Receipts and Payment Account of the Council, funds received by the DDOs from other sources without routing through the Council fund were not taken into account.
- b. 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.
- c. It was noticed that DDOs were submitting Receipts and Payment Accounts according to their own devised format suitable to them. As a result, the inter-DDO transactions, like, placement of funds by one DDO of the Council to another DDO, remittance of revenue and other funds, as well as receipt of funds from the State Government directly by the DDOs were not reflected in all cases.
- d. Debt position of the Council during the year was not disclosed.

While accepting the audit observation, the Council stated (September 2021) that Receipt and Payment Account was prepared based on general principles followed by the State Government departments. Suggestion of Audit for declaring separate accounting policies would be placed before the competent authorities for decision making.

3.7 Conclusion

Subject to our observations in the preceding paragraphs, we report that the seven statements which detailed the receipts and disbursements of the Council for the year 2016-17 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, 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 bookkeeping 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 needs 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.

3.8 Recommendations

Council may adhere to the prescribed format of accounts for transparency and completeness in Annual Accounts.

The Council may ensure proper accounting of all collections and remittances in the Annual Accounts of the Council as per the accounts of the Drawing and Disbursing Officers to avoid misstatement of receipts and expenditure.

Council is advised to device a system of periodical review of accounting records to identify mistakes within the accounting period so that corrective action is taken.

The Council may formulate its own Accounting Policies for preparation of Annual Accounts in support of the accounting treatments.

CHAPTER-IV

Compliance Audit

Chapter-IV: Compliance Audit

Compliance Audit of the Tripura Tribal Areas Autonomous District Council (TTAADC), Khumulwng for the year 2016-17 was taken up 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 that emerged in course of audit are summarised in **Table 4.1**.

Table 4.1: Summary of audit observations

(₹ in crore)

| Sl. No. | Audit observation | Para reference | Objected amount |
|--------------|---|----------------|-----------------|
| 1 | Loss on creation of rubber nursery | 4.1 | 0.80 |
| 2 | Wasteful expenditure on creation of rubber nursery | 4.2 | 1.20 |
| 3 | Unfruitful expenditure | 4.3 | |
| 4 | Unfruitful expenditure on construction of 'Wholesale Assembling market at Barkathal' | 4.3.1 | 1.00 |
| 5 | Wasteful expenditure on construction of staff quarters for two Ashram Schools at Thelakung and Narengbari | 4.3.2 | 1.09 |
| 6 | Idle expenditure on IMC Eco hatchery at Fish Seed Centre, Kanchanpur | 4.4.1 | 0.37 |
| 7 | Loss due to non-encashment of bank draft | 4.5 | 0.04 |
| 8 | Outstanding Temporary Advances | 4.6 | 2.70 |
| Total | | | 7.20 |

Details are discussed in the succeeding paragraphs.

4.1 Loss on creation of rubber nursery

Test check (April 2019) of records of the Zonal Development Officer (ZDO), Dhalai Zone revealed that DPC (DM & Collector)¹⁰, Dhalai District had accorded Administrative Approval & Expenditure Sanction (AA & ES) for an amount of ₹ 2.88 crore, out of Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) funds, for raising 6.23 lakh rubber budded stump nursery at various Blocks under Dhalai District during 2015-16 and 2016-17 as shown in **Table 4.2**.

¹⁰ District Programme Co-ordinator (District Magistrate & Collector)

Table 4.2: Details of raising the rubber budded stumps in Dhalai District

| Sl. No. | Sanction Memo No & Date | Amount Sanctioned (₹ in lakh) | Block wise physical target | |
|--------------|---|-------------------------------|----------------------------|------------------|
| | | | Block | Number (in lakh) |
| 1 | DM (D)/MGNREGS/3 (156-22)/2012/3185-91 dated 13-10-15 | 12.23 | Dumburnagar | 0.15 |
| | | | Raisyabari | 0.10 |
| | | 14.68 | Chawmanu | 0.30 |
| | | 19.58 | Manu | 0.40 |
| | | 19.58 | Ambassa | 0.40 |
| | | 7.34 | Ganganagar | 0.15 |
| 2 | DM (D)/MGNREGS/3 (156-22)/2012/2386-99 dated 29-04-16 | 47.57 | Ambassa | 1.00 |
| | | 59.33 | Salema | 1.20 |
| | | 47.26 | Durgachowmuhani | 1.12 |
| | | 14.84 | Ganganagar | 0.25 |
| 3 | DM (D)/MGNREGS/3 (156-22)/ 2012/3037 dated 24-05-16 | 37.93 | Manughat | 0.86 |
| 4 | DM (D)/MGNREGS/3(156-22)/2012/3039 dated 24-05-16 | 7.23 | -- | 0.30 |
| Total | | 287.57 | | 6.23 |

Zonal Development Officer (ZDO), Dhalai Zone, TTAADC was nominated as the Project Implementing Agency (PIA) and was directed to implement the work observing all codal formalities and guidelines of MGNREGS. During scrutiny of records, the following was noticed:

- a. ZDO, Dhalai Zone had invited tender (December 2015) for purchase of one lakh rubber budded stumps of PRIM-600 variety. On approval (January 2016) of Supply Advisory Board (SAB), the ZDO had issued (January 2016) supply order in favour of lowest tenderer at the rate of ₹ 17.99 per stump for supply at different locations under the Ambassa, Manu, Chawmanu, Gandacherra, Ganganagar and Maharani Sub-Zones. Audit noticed that the supplier could not supply qualified budded stumps as the expert committee of Dhalai Zone had rejected the supply and consequently the supplier had intimated (May 2016) to ZDO about his inability to supply the rubber budded stumps.

Further, ZDO, Dhalai Zone invited tender (June 2016) for purchase of four lakh rubber budded stumps of PRIM-600 variety. After observing the codal formalities, the supply order was issued (October 2016) to the lowest tenderer at negotiated rate of ₹ 20 per stump for supply of 3,81,272 rubber budded stumps at different locations under the Ambassa, Manu, Chawmanu, Gandacherra, Ganganagar and Maharani Sub-Zones. It was noticed from the MIS report of MGNREGS web site and information furnished by the Sub-ZDOs that the Sub ZDOs had received 2.68 lakh stumps from the suppliers and 0.15 lakh stumps from ZDO, Dhalai Zone. Details are shown in **Appendix-X**.

- b. On receipt of AA & ES from the District Programme Co-ordinator (DM & Collector), Dhalai District, all the six Sub-Zonal Development Officers (SZDOs)¹¹

¹¹ Ambassa, Maharani, Ganganagar, Gandacherra, Manu and Chawmanu

under the jurisdiction of ZDO, Dhalai Zone had issued work orders in favour of Implementing Officers for raising stump budded nurseries. It was noticed in audit that in 18 nurseries, 2.83 lakh stumps were received by the Sub-ZDOs against which, an expenditure of ₹ 2.00 crore was incurred towards cost of wages, materials and rubber budded stumps (*i.e* @ 70 per stump). It was further noticed that out of 2.83 lakh rubber budded stumps supplied by the suppliers, only 1.81 lakh stumps survived, of which 1.69 lakh stumps were shown as distributed to the beneficiaries and sold. Balance 0.12 lakh stumps left in the nursery beds died due to grazing and non-maintenance (watering, weeding, *etc.*). Details of planted, survived, distributed/sold and damaged poly bag rubber plants are shown in **Appendix-X**.

It was noticed that survival percentage ranged from 17 *per cent* to 86 *per cent*. Reason for less survival percentage was attributed by the Sub-ZDOs to poor quality of stumps and late supply (after the planting season of June-July) of stumps by the suppliers. Moreover, stumps also died in the nursery bed due to grazing and non-maintenance (watering, weeding, fencing, *etc.*)

Thus, due to delay in finalisation of supplier, non-availability of fund for maintenance, Council could only distribute/ sell 1.69 lakh poly bag plants against procurement and planting of 2.83 lakh stumps. Thereby, the Council suffered a loss of ₹ 79.67 lakh (1,13,809¹² @ ₹ 70 per polybag plant).

While accepting the audit observation, ZDO, Dhalai Zone stated (May 2019) that requisition was placed with the DPC (DM & Collector), Dhalai District for funds for maintenance of nurseries which was not provided. As a result, due to shortage of funds; watering, weeding, fencing, *etc.* could not be carried out, leading to a high mortality rate.

The Council also accepted (September 2021) the audit observation.

4.2 Wasteful expenditure on creation of rubber nursery

4.2.1 Wasteful expenditure in Dhalai Zone

DPC (District Magistrate & Collector), Dhalai District had accorded (29 April 2016 and 24 May 2016) Administrative Approval and Expenditure Sanction (AA & ES) for an amount of ₹ 2.07 crore out of MGNREGS funds, for raising 4.43 lakh rubber budded stumps nursery by the Zonal Development Officer (ZDO), Dhalai Zone, TTAADC at various Blocks under Dhalai District during 2015-16 and 2016-17. DPC nominated ZDO, Dhalai Zone as the Project Implementing Agency (PIA) for the proposed works.

After observing the codal formalities, the ZDO, Dhalai had issued (7 October 2016) six supply orders for supply of 3.81 lakh rubber budded stumps @ ₹ 20.00 per stump at different locations under the Ambassa, Manughat, Chawmanu, Gandacherra, Ganganagar and Maharani Sub-Zones.

Scrutiny of records and information furnished by SZDOs showed that on receipt of AA & ES from the DPC (DM& Collector), Dhalai District, communicated by the ZDO, Dhalai

¹² 2,83,234 - 1,69,425 = 1,13,809

Zone, all the six SZDOs¹³ had issued work orders in favour of Implementing Officers (IOs) for raising stump budded nurseries departmentally at different places under the jurisdiction of SZDOs. It was further noticed from the MIS report of MGNREGS web site and adjustments submitted by the SZDOs that IOs had prepared the nursery beds, but the supplier did not supply stumps in 14 nursery beds and only 0.81 lakh stumps were supplied in six nursery beds against ordered quantity of 3.81 lakh stumps. ZDO did not take any action against the supplier as there was no penalty clause in the terms and conditions for supply of rubber budded stump.

As a result, due to non-supply of three lakh rubber budded stumps, expenditure of ₹ 1.16 crore (₹ 56.24 lakh on preparation of 14 nursery beds where no stumps were supplied and ₹ 59.52 lakh in six nursery beds where 0.81 lakh stumps were supplied) under five SZDOs became wasteful. Details are shown in **Appendix-XI**. Reasons for non-supply of three lakh rubber stumps were not found on record.

The Council accepted (September 2021) the Audit observation.

4.2.2 Wasteful expenditure in Dasda and Noagang Sub-Zones

DPC (DM & Collector), North Tripura District had accorded (May 2016) AA & ES for an amount of ₹ 74.88 lakh from MGNREGS fund for raising 1.50 lakh rubber stumps in convergence (technical) with MGNREGS and TTAADC at Panisagar, Damcherra and Dasda Blocks under North Tripura District for the financial year 2016-17. The ZDO, North Zone was nominated as the Project Implementing Agency (PIA) of the proposed work.

Test check (June 2019) of records showed that the ZDO, North re-allocated (May 2016) the funds in favour of Sub ZDOs of Noagang, Damcherra and Dasda Sub-Zones for raising rubber nursery and decided to procure polythene bags and rubber stumps centrally. Further scrutiny showed the following:

- a) ZDO (North Zone) invited Notice Inviting Tender (NIT) in April 2016 for procurement of rubber polythene bags. Out of the five quotations received, Higher Purchase Committee approved (18 August 2016) the lowest offer. ZDO, North Zone had issued supply order on 28 September 2016 for supply of 4,167 Kgs polythene bags. No agreement was made between the supplier and the ZDO.

The Council took 138 days in finalisation of tender process and for issue of supply order, though in the NIT, there was no condition regarding validity of tender. However, as per supply order, supply was to be completed within fifteen days from the date of issue of supply order, however, the supplier expressed (October 2016) his inability to execute the work due to increase in prices.

- b) Subsequently, ZDO had issued (November 2016) supply order in favour of second lowest tenderer to supply 4,167 kg polythene bags within 10 days. But the supply order had been cancelled (June 2017) by the ZDO, after seven months, without assigning any reason.

¹³ Ambassa, Maharani, Ganganagar, Gandacherra, Manu and Chawmanu

- c) ZDO, North Zone did not invite any tender for supply of rubber budded stumps though AA & ES had been accorded by the DPC (DM & Collector), North Tripura in May 2016. Reason for not inviting any tender for supply of rubber budded stumps was not found on record.
- d) In the meantime, SZDO, Dasda issued (17 May 2016) work order in favour of Project Assistant (PA) for raising rubber poly bag nursery at Ananda Sagar Village Council (VC). The work commenced on 15 June 2016 and expenditure of ₹ 3.51 lakh was incurred as on 21 September 2016 towards labour wages for preparatory work. The land for the nursery was taken on lease at free of cost by the Sub-ZDO, Dasda for one year with effect from 1 August 2016 to 31 August 2017 but thereafter the owner refused to extend the leasing period.
- e) Similarly, SZDO, Noagang issued (19 May 2016) work order in favour of Project Assistant (PA) for raising rubber poly bag nursery at Chandra Halam Para VC. The work commenced on 24 June 2016 and an expenditure of ₹ 0.60 lakh was incurred as on 29 June 2016 towards labour wages for preparatory work.

Both the nurseries could not be completed as the ZDO, North Zone failed to ensure supply of polythene bags and rubber stumps. As a result, entire expenditure of ₹ 4.11 lakh (Dasda-₹ 3.51 lakh and Noagang-₹ 0.60 lakh) incurred on preparatory work at Dasda and Noagang nurseries became wasteful.

The Council accepted (September 2021) the Audit observation.

Thus, ZDOs of Dhalai and North Zones failed to ensure supply of rubber stumps and polythene bags in the selected nurseries and expenditure of ₹ 1.20 crore (Dhalai- ₹ 1.16 crore and North Zone- ₹ 0.04 crore) incurred on preparatory works became wasteful.

4.3 Unfruitful expenditure

4.3.1 Unfruitful expenditure on construction of 'Wholesale Assembling Market at Barkathal'

Barkathal bazaar, is a prominent market surrounded by primary and secondary markets like Asrai, Chachu, Abhicharan, Lefunga, Digalia, Hezamara, Gamchakobra and Patni markets, etc. The farmers especially small or marginal, sell their produce at this market place. However, the infrastructure of the existing market was very poor and lacked basic facilities¹⁴. Considering the above fact, the Principal Officer (PO), Agriculture had submitted (2012-13) a proposal in consultation with Public Works Department (PWD) of TTAADC for setting up of wholesale assembling market at Barkathal. On the basis of the proposal, Agriculture Department, Government of Tripura had accorded (April 2012) Administrative Approval and Expenditure Sanction of ₹ 1.01 crore and released the fund in two instalments (October 2012 and November 2013) for execution of the work "Development of Wholesale Assembling Market at Barkathal including development of

¹⁴ Market sheds, internal road, toilet block, water facilities, rest house for farmers having dormitory, living rooms, kitchen, toilet block with water facilities

feeder market under TTAADC” from Rastriya Krishi Vikash Yojana (RKVY) under State Plan, to be implemented by TTAADC.

PO, Agriculture requested (15 March 2013) Chief Engineer, PWD, TTAADC for construction of a market having 10 stalls, two market sheds, internal road, toilet block and water storage in one block and Krishak Bhavan having one dormitory, two living rooms, kitchen, toilet block with water facilities in another block. PO, Agriculture, also placed ₹ 1.00 crore with the Executive Engineer, West Division, TTAADC in three instalments¹⁵ during 2013-14 and 2014-15.

Executive Engineer (EE), West Division took up the execution of the project departmentally and issued (26 June 2013 to 16 March 2016) 10 work orders in favour of two Junior Engineers (JEs) and one Assistant Engineer (AE) for execution of the works. It was noticed from the adjustments submitted by the Implementing Officers (IOs), measurement books (MBs) and information furnished by the EE, West Division that all the components of the project were completed during the period from 2 December 2013 to 18 May 2016, at a total expenditure of ₹ 1.00 crore. Component-wise details are shown in **Table 4.3**.

Table 4.3: Component-wise details of expenditure of wholesale assembling market at Barkathal

| Name of Component | Work Order No. & Date | Name of IO | Dates of commencement/ Completion | Total expenditure incurred (₹in lakh) |
|--|-----------------------|-----------------------|-----------------------------------|---------------------------------------|
| Levelling | 22 Dated 19-09-14 | Bipindra Debbarma, JE | 22-09-14/ 20-10-14 | 6.96 |
| Constn. of internal road | 11 Dated 26-06-13 | | 27-10-14/ 09-11-14 | 2.01 |
| Constn. of market shed Unit-I | 12 Dated 26-06-13 | | 02-12-13/ 07-01-14 | 7.32 |
| Constn. of market shed Unit-II | 13 Dated 26-06-13 | | 14-11-13/ 16-12-13 | 7.32 |
| Water reservoir for fire fighting and drinking water | 14 Dated 26-06-13 | | 13-03-14/ 15-03-14 | 7.00 |
| Constn. of market stall (10 units) | 30 Dated 03-08-13 | | 02-09-13/ 11-11-13 | 16.44 |
| Constn. of Krishak Bhavan | 02 Dated 29-03-14 | | 12-07-14/ 14-02-15 | 40.15 |
| Constn. of Krishak Bhavan/ SH:- sanitary fittings | 16 Dated 28-08-15 | Sanjib Debbarma, AE | - | 0.85 |
| Constn. of Krishak Bhavan/ SH:- Internal Electrification | 34 Dated 11-12-15 | Subodh Debbarma, JE | 21-12-15/ 30-01-16 | 3.32 |
| Constn. of boundary wall of Krishak Bhavan | 40 Dated 16-03-16 | Sanjib Debbarma, AE | 18-03-16/ 18-05-16 | 9.02 |
| Total | | | | 100.39 |

Source: Adjustments submitted by the Implementing Officers (IOs), Measurement Books (MBs) and information furnished by the EE, West Division

¹⁵ May 2013: ₹ 40.00 lakh; March 2014: ₹ 46.99 lakh; September 2014: ₹ 13.01 lakh

It was further noticed that despite completion of the construction work by May 2016, the Wholesale Assembling Market had not been handed over to the PO, Agriculture or ZDO, West Zone till April 2019. As a result, the entire expenditure of ₹ 1.00 crore remained unfruitful.

On being pointed out in audit, the Council stated (September 2021) that EE, West Division had handed over the Market to the PO (Agriculture) and allotment of stalls and other components were also made to the selected beneficiaries. Audit cross checked the records relating to handing over of the project and allotment of stalls and other components in the office of the EE (West Division) and PO (Agriculture) and noticed (September 2021) that EE (West Division) did not hand over the project to the PO (Agriculture) till September 2021 and all the components of the project were lying idle.

Therefore, due to non-handing over of the wholesale assembling market by the EE, West Division, different components of the project were lying idle for the period ranging from five years to seven years till September 2021 and thereby the whole expenditure of ₹ 1.00 crore became unfruitful and the farmers of the surrounding areas were deprived of the basic infrastructure facilities for marketing of their agricultural produce.

4.3.2 Wasteful expenditure on construction of staff quarters for two Ashram Schools at Thelakung and Narengbari

Chief Executive Officer (CEO), TTAADC, Khumulwng had conveyed (28 February 2014) Administrative Approval for construction of 200 seated Girls Ashram School building attached with 100 seated hostel building and four staff quarter units including water supply, sanitation, internal electrification and external service connection each at Thelakung of Jampuijalla RD Block and at Narengbari (Baramura) of Mandwi RD Block. The work was to be executed departmentally, as approved by the Executive Committee of the TTAADC in its meeting held on 28 February 2014. Test check (March 2019) of records of the Zonal Development Officer (ZDO), West Zone revealed that three separate estimates were prepared for school building, hostel building and staff quarters at both the places which were technically approved (March 2014) by the Chief Engineer, TTAADC for ₹ 70.24 lakh, ₹ 3.44 crore and ₹ 55.19 lakh respectively in Thelakung and for ₹ 69.39 lakh, ₹ 3.43 crore and ₹ 54.19 lakh respectively in Narengbari. CEO had conveyed¹⁶ Expenditure Sanction of ₹ 4.65 crore each for both the places during the years 2013-16¹⁷. ZDO, West Zone had taken up the work departmentally at Narengbari in March 2014 and at Thelakung in June 2014. Both the works were completed in March 2017. Total expenditure incurred for the project constructed at both the places was ₹ 4.65 crore each.

Audit noticed that the staff quarters remained vacant. In reply, Inspector of Schools, Mandwi and Jampuijalla intimated that there was no source/ provision of water in the staff quarters. Thus, due to non-availability of water, staff quarters at Thelakung and Narengbari could not be allotted till March 2019.

¹⁶ Thelakung (28-02-14: ₹ 50,00,000; 24-05-14: ₹ 1,00,00,00; 03-01-15: ₹ 50,00,000; 09-07-15: ₹ 1,00,00,000; 28-10-15: ₹ 1,64,74,000); Narengbari (28-02-14: ₹ 50,00,000; 24-05-14: ₹ 86,36,000; 10-03-15: ₹ 30,00,000; 09-07-15: ₹ 1,00,00,000; 05-10-15: ₹ 1,98,38,00)

¹⁷ From 28 February 2014 to 28 October 2015



Photograph 4.1: Staff quarters at Thelakung



Photograph 4.2: Staff quarters at Narengbari

Council stated (September 2021) that in both the places there was no permanent source of water supply. In Narengbari, attempts were taken for installation of deep tube well in and around the premises within the complex, but all attempts had failed. As a result, no permanent source of water was created. Presently water was lifted directly from the local *cherra* (small stream) and stored in a tank constructed outside the kitchen and thereafter used for cooking and drinking. In Thelakung, one Mini Deep Tube Well (MDTW) adjacent to the hostel building had been installed but due to frequent power failure, water supply was not continuous.

Audit had further verified and noticed (September 2021) that due to non-availability of water, the staff quarters at both the places were lying idle and could not be allotted till September 2021.

As a result, expenditure of ₹ 1.09 crore incurred for construction of staff quarters at Thelakung and Narengbari remained completely wasteful.

4.4 Idle Expenditure

4.4.1 Idle expenditure on IMC Eco hatchery at Fish Seed Centre, Kanchanpur

In order to encourage the production of Indian Major Carp (IMC) fish, Superintendent of Fisheries (SF), Kanchanpur sent (December 2015) a proposal to the DPC (DM & Collector), North Tripura District for construction of IMC Eco hatchery at fish seed centre, Kanchanpur. Accordingly, DPC (DM & Collector), North Tripura District had accorded (January 2016) sanction of ₹ 37.00 lakh under MGNREGS fund.

Test check (June 2019) of records of the SF, Kanchanpur revealed that SF, Kanchanpur had issued three work orders in favour of one Implementing Officer (IO), Bhubaneswar Chakma, JE for construction of the said hatchery allowing 65 days to complete the work as shown in **Table 4.4**.

Table 4.4: Details of work orders issued for construction of hatchery

| Name of the work | Work order No and date | Estimated cost (₹ in lakh) |
|--|---|---------------------------------------|
| Construction of IMC hatchery at Kanchanpur FSC under SF, Kanchanpur (Group -I) | No.F4(95)SF(KCP)MGNREGS/2013-144681-90 dt. 15-01-2016 | 14.99 |
| Construction of IMC hatchery at Kanchanpur FSC under SF, Kanchanpur (Group -II) | No.F4(95)SF(KCP)MGNREGS/2013-144681-90 dt. 15-01-2016 | 13.98 |
| Construction of IMC hatchery at Kanchanpur FSC under SF, kanchanpur (Group -III) | No.F4(95)SF(KCP)MGNREGS/2013-144681-90 dt. 15-01-2016 | 8.03 |
| Total | | 37.00 |

As per the information furnished to audit, it was noticed that the work was completed in December 2018 against the scheduled date of completion of 22 March 2016 at an expenditure of ₹ 37.00 lakh. Completion report and adjustment bills were not submitted by the IO till May 2019. Further, production in the hatchery had not started till May 2019. Reasons for delay in completion of works by 33 months and not starting the production in the hatchery were not found on record.

The Council stated (September 2021) that production in the Eco hatchery at Fish Seed Centre had started and the hatchery has now been put to use.

However, during further scrutiny (September 2021), it was noticed that the IMC Eco-Hatchery was not made operational due to non-completion of certain portions of the breeding pool, hatching pool (duck mouth was not fixed uniformly) and pipeline, *etc.*

Therefore, due to delay in completion of the work by 33 months, followed by not putting the hatchery to use by another 33 months till September 2021, the expenditure of ₹ 37.00 lakh incurred on it remained idle. Moreover, the intended benefit of construction of hatchery was not achieved.

4.5 Loss due to non-encashment of bank drafts

According to the circulars issued (4 November 2011) by the Reserve bank of India, with effect from 1 April 2012, the validity period of cheques, demand drafts, pay orders and Banker's cheques had been reduced from six months to three months, from the date of issue of the instrument.

4.5.1 Executive Engineer, West Division

Scrutiny of the Cash Book, Bank Reconciliation Statement, Cheque Issue/ Receipt Register, *etc.* in respect of Executive Engineer (EE), PWD, West Division revealed that EE had received 12 bank drafts being Deposit at Call Receipt (D-Call) money amounting to ₹ 2.08 lakh from the contractors during April 2008 to December 2016, but these drafts were deposited in bank for encashment during September 2008 to March 2017. Out of 12 drafts, two drafts amounting to ₹ 0.37 lakh were deposited after expiry of the validity period, but 10 drafts valued ₹ 1.71 lakh, though deposited within the validity period of six months/ three months, were not encashed by the bank till April 2019. Reasons for late deposit in three cases and non-encashment by the bank in other nine cases were not found on record. EE, West Division did not make any correspondence with the bank for encashment of these drafts. However, in six cases, ₹ 1.63 lakh was refunded/released back (September 2010 to January 2013) to the contractor on completion of works from the available fund of the Division. Details are shown in **Appendix-XII**.

Thus, due to payment of ₹ 1.63 lakh to the contractors from Council's own fund without encashment of D-calls, Council had incurred a loss of ₹ 1.63 lakh.

While accepting the audit observation, EE, West Division stated (May 2019) that the matter had been taken up (May 2019) with the concerned bank for realisation but confirmation was awaited. He also accepted that due to oversight D-Calls had been released along with security money, however, as soon as, confirmation is received from bank, necessary action would be taken.

4.5.2 Superintendent of Fisheries (SF), Kanchanpur

Scrutiny of the Cash Book, Bank Reconciliation Statement, Cheque Issue/ Receipt Register, *etc.* of the Superintendent of Fisheries (SF), Kanchanpur, revealed that, SF, Kanchanpur had received 24 drafts of ₹ 1.61 lakh in the shape of Deposit at Call Receipt (D-Call) from different suppliers during August 2012 to June 2018. However, the SF did not deposit these D-Calls to the bank account till March 2019 for encashment. As a result, in accordance with RBI guidelines, these drafts lapsed. The SF, Kanchanpur refunded/released back to the suppliers on completion of works from its own fund. Thus, the Council suffered a loss of ₹ 1.61 lakh. Details are shown in **Appendix-XIII**.

The Council stated (September 2021) that efforts were on to get the draft values credited into the TTAADC Account at the earliest.

4.6 Outstanding Temporary Advances

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

Scrutiny of the Cash Book, Temporary Advance Register, Cheque Issue Register, cash analysis, *etc.* in respect of five Zonal Development Officers¹⁸; five Executive Engineers; three Assistant Directors of Animal Resources Development Department; Principal Officer (Fisheries); and Superintendents of Fisheries, Gandacherra and Kanchanpur revealed that an amount of ₹ 2.70 crore paid as advance to different Implementing Officers (IOs) for execution of different works during 2016-17, was pending for recovery/ adjustment till May 2019. Office-wise status of outstanding advances lying with Implementing Officers is shown in **Table 4.5**.

Table 4.5: Summary of outstanding advances lying with Implementing Officers

| Sl. No. | Name of office | No. of IOs | Outstanding advance lying with IOs (₹ in lakh) |
|--------------|---|------------|---|
| 1 | Zonal Development Officer, Dhalai Zone | 10 | 40.90 |
| 2 | Zonal Development Officer, South Zone | 09 | 69.23 |
| 3 | Executive Engineer, West Division | 05 | 78.59 |
| 4 | Executive Engineer, South Division | 02 | 11.99 |
| 5 | Executive Engineer, Khowai Division | 04 | 25.20 |
| 6 | Assistant Director, ARDD, West Tripura | 05 | 10.64 |
| 7 | Assistant Director, ARDD, South Tripura | 08 | 12.92 |
| 8 | Assistant Director, ARDD, North Tripura | 02 | 14.04 |
| 9 | PO, Fisheries | 01 | 0.23 |
| 10 | SF, Gandacherra | 02 | 3.10 |
| 11 | SF, Kanchanpur | 01 | 3.00 |
| Total | | | 269.84 |

Source: Information furnished by the respective offices

¹⁸ including their Sub-Zonal Development Officers

Implementing Officer wise details are shown in **Appendices XIV to XVI**.

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

The Council stated (September 2021) that it had taken a rigid view on the outstanding advances and directed all DDO(s) to start recovery from the salary of defaulter IOs and that the IOs had submitted adjustments against 90 *per cent* of the advances drawn before 2020-21. However, detailed status on submission of adjustment was not made available to audit.

4.7 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 78 of TTAADC Fund Rules, 2005 prescribes 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 122 paragraphs included in three IRs issued during 2009-10 to 2017-18 were pending for settlement as of October 2021.

As a result, irregularities pointed out in those IRs had not been addressed ever since their issue.

4.8 Follow up action on Audit Reports

In terms of Rule 78 (ii) of the TTAADC Fund Rules, 2005, on receipt of comments included in the Audit Report, 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 (October 2021).

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 (September 2021)) that since there was no provision under the TTAADC

Business Conduct Rules for constituting a mechanism for scrutiny of Audit Report and preparing action taken notes, audit paras remained pending and action taken notes could not be furnished. It further added that as per suggestion of the Principal Accountant General (Audit), initiative had been taken to incorporate provision in the rule *ibid* and also to constitute a Public Account Committee (PAC) like committee for scrutiny of Audit Reports. The matter was under process and active consideration of the TTAADC authority.

4.9 Conclusion

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

- a. The Council incurred loss of ₹ 79.67 lakh for creation of rubber nursery due to delay in finalisation of supplier, non-availability of funds for maintenance.
- b. ZDO, Dhalai and North Zone incurred a wasteful expenditure of ₹ 1.20 crore due to failure to ensure supply of rubber stumps and polythene bags in the rubber nurseries though preparatory works were completed.
- c. The Council had incurred un-fruitful expenditure of ₹ 1.00 crore for construction of wholesale assembling market at Barkathal as the project was not handed over to the Council by the Implementing Agency.
- d. The Staff quarters constructed at the cost of ₹ 1.09 crore at Thelakung and Narengbari were not occupied as no permanent source of water supply was available at both the places rendering the expenditure completely wasteful.
- e. There was an idle expenditure of ₹ 37.00 lakh on construction of Eco hatchery at fish seed centre, Kanchanpur as the hatchery could not be made operational.
- f. The Council suffered a loss of ₹ 3.69 lakh due to non-encashment of bank draft within the validity period.
- g. Temporary advances of ₹ 2.70 crore given to different Implementing Officers during 2016-17 for execution of different works, were outstanding due to non-submission of adjustment bills.

4.10 Recommendations

The Council may consider the following recommendations:

- i. *The Council may ensure availability of funds before taking up of projects, ensure timely supply of material by suppliers and include penalty clause in terms and conditions of the supply order, in case the suppliers fails to supply material on time.*
- ii. *The Council may take necessary steps to make the wholesale assembling market at Barkathal functional.*
- iii. *The Council may ensure water supply in the staff quarters constructed at Thelakung and Narengbari so that the quarters can be allotted.*
- iv. *The Council may take initiatives to obtain adjustment bills from the Implementing Officers in a time bound manner.*

- v. *The Council needs to put in place a monitoring mechanism for adjustment of various advances and to ensure encashment of bank drafts/ cheques within their validity period.*



(BIVASH RANJAN MONDAL)

Principal Accountant General (Audit), Tripura

Agartala

The 21 September 2022

Countersigned



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

New Delhi

The 04 October 2022

Appendices

Appendix-I

Receipts and disbursements of the Council for the year 2016-17

(Reference: Paragraph 2.2)

(₹ in lakh)

| Part - I DISTRICT FUND | | | | | | |
|------------------------|---|-----------------------|---------------|--------------------------------------|---------|-------------------------|
| Revenue Section | | | | | | |
| Receipts | | | Disbursements | | | |
| 2015-16 | Revenue Receipt | 2016-17 | 2015-16 | Revenue Expenditure | 2016-17 | Ref: Statement No. 6 |
| | Grants-in-Aid from State Government- | | 4517.50 | Other Administrative Service | 5764.18 | SI No. 1 to 4 |
| 12000.00 | (i) State Plan | 12500.00 | 929.65 | Pension and Other Retirement Benefit | 1373.67 | SI No. 5 |
| 6791.75 | (ii) Share of Tax | 6792.89 | 134.51 | Village and Small Industries | 83.12 | SI No. 35 & 36 |
| 8627.38 | (iii) Transfer Scheme | 7740.09 ¹⁹ | 114.95 | Sports and Youth Affairs | 117.08 | SI No. 40 to 42 |
| 12799.11 | (iv) Transfer Staffs Salary | 13717.86 | 859.42 | Public Works Department | 868.10 | SI No. 18 to 21 |
| 179.34 | (v) Festival Advance/ Grant | 1354.89 | 297.28 | Medical and Public Health | 330.02 | SI No. 6 to 8 |
| 148.91 | (vi) Funds under MGNERGS and other schemes received from State Government | | 4507.19 | Crop Husbandry | 3652.52 | SI No. 9 to 17 |
| 1297.35 | (vii) Other fund diverted by the State Government | | 1035.07 | Roads and Bridges | 1062.95 | SI No. 47 to 51 |
| | Other - | | 628.47 | Forest and Wild Life | 399.14 | SI No. 24 to 28 |
| 157.18 | Revenue | 216.28 | 1265.75 | Fisheries | 1113.06 | SI No. 29 to 34 |
| 882.70 | Bank Interest | 489.30 | 5.39 | Art and Culture | 0.54 | SI No. 39 |
| 81.65 | Unspent salary | 113.74 | 17.13 | Rural Development | 22.31 | SI No. 79 |
| 342.40 | Unspent Development fund | 177.73 | 3.24 | Soil and Water Conservation | 2.00 | SI No. 78 |
| 1.61 | Recovery of computer loan/ Medical loan | 0.70 | 244.89 | District Council Legislative | 258.76 | SI No. 52 to 53 |

¹⁹ Total receipts under 'Transfer Scheme from State Government' was ₹ 25995.09 lakh of which ₹ 18255.00 lakh had been shown as Capital Receipts under Capital Section in Statement No.1 of the Annual Accounts.

Appendix-I (Contd..)

Receipts and disbursements of the Council for the year 2016-17

(Reference: Paragraph 2.2)

(₹ in lakh)

| Part - I DISTRICT FUND | | | | | | |
|-------------------------------|------------------------|----------------|----------------------|---|----------------|-------------------------------------|
| Revenue Section | | | | | | |
| Receipts | | | Disbursements | | | |
| 2015-16 | Revenue Receipt | 2016-17 | 2015-16 | Revenue Expenditure | 2016-17 | Ref: Statement No. 6 |
| | | | 689.23 | Welfare of Scheduled Tribes | 590.45 | SI No. 55 & 56 |
| | | | 19025.35 | General Education | 20826.48 | SI No. 57 to 62 |
| | | | 268.37 | Information and Publicity | 312.22 | SI No. 63 & 64 |
| | | | 107.05 | Minor Irrigation | 64.50 | SI No. 65 & 66 |
| | | | 1863.49 | Animal Resources | 1417.09 | SI No. 67 to 77 |
| | | | 0.85 | Urban Development | 0.06 | SI No. 107 |
| | | | 19.81 | Non-conventional Sources of energy (Science and Technology) | 30.68 | SI No. 22 & 23 |
| | | | 134.35 | Co- Operation | 196.18 | SI No. 44 to 46 |
| | | | 34.96 | Land Revenue | 41.11 | SI No. 81 & 82 |
| | | | 0.00 | Housing | 124.89 | SI No. 101 |
| | | | 1046.16 | Mid Day Meal | 458.74 | SI No. 102 to 104 |
| | | | 6.50 | Purchase of Computer and Xerox Machine | 17.30 | SI No. 108 |
| | | | 95.03 | Rural Employment Programme (RSVY) | 38.44 | SI No. 37 & 38 |
| | | | 4084.83 | Social Welfare & Security | 3654.29 | SI No. 83 to 87 |
| | | | 476.40 | Public Health Schemes | 69.03 | SI No. 30 |
| | | | 473.35 | Other Rural Development Programme | 716.54 | SI No. 127 to 129 |
| | | | 41.08 | Electricity | 4.59 | SI No. 116 |
| | | | 310.68 | Compensation paid to other bodies | 188.93 | SI No. 120 |
| | | | | Rural Development | 210.94 | SI No.134 |
| | | | Nil | Tender for selling/levy | | |

Appendix-I (Contd..)

Receipts and disbursements of the Council for the year 2016-17

(Reference: Paragraph 2.2)

(₹ in lakh)

| Part - I DISTRICT FUND | | | | | | |
|------------------------|---|----------------------|---------------|--|----------|----------------------|
| Revenue Section | | | | | | |
| Receipts | | | Disbursements | | | |
| 2015-16 | Revenue Receipt | 2016-17 | 2015-16 | Revenue Expenditure | 2016-17 | Ref: Statement No. 6 |
| | | | Nil | Capital outlay on water supply | 71.29 | SI No. 112 |
| | | | Nil | Bank Interest | 226.80 | SI No. 121 |
| | | | Nil | Revenue | 279.98 | |
| | | | 18.26 | Payment of Bus fare | | |
| | | | 77.38 | MGNERGS | 231.32 | SI No. 113 |
| | | | 103.77 | Sale proceeds | 9.29 | SI No.123 |
| | | | Nil | Save Environment save earth | 0.36 | SI No. 125 |
| | | | Nil | Temporary Advance lying with DDOs | 1260.85 | SI No. 137 |
| 43309.38 | Revenue Receipts | 43103.48 | 43437.34 | Revenue Expenditure | 46089.80 | |
| 127.96 | Revenue Deficit | | - | Revenue surplus | | |
| Capital Section | | | | | | |
| 1092.62 | Capital Receipt | 18255.00 | 1625.56 | Capital expenditure | 1718.65 | Statement 1 |
| NIL | Misc. receipts for capital works | | NIL | Misc. expenditure for capital works | | |
| 1092.62 | Total Capital Receipt | 18255.00 | 1625.56 | Total Capital Outlay | 1718.65 | |
| Debt Section | | | | | | |
| NIL | i) Loans received from State Government | NIL | NIL | i) Repayment of loans received from Govt. | NIL | |
| NIL | ii) Loans received from other sources | NIL | NIL | ii) Repayment of loans received from other sources | NIL | |
| 192.51 | iii) Recovery of loans and advances | 241.88 ²⁰ | 379.33 | iii) Disbursement of loans and advances | 279.63 | Statement 6 |
| 192.51 | Total of Debt Section | 241.88 | 379.33 | Total of Debt Section | 279.63 | |
| 44594.51 | Total of Part I District Fund | 61600.36 | 45442.23 | Total of Part I District Fund | 48088.08 | |

20

In Statement No.1, loan received from other sources was shown as ₹ 1011.47 lakh while according to Statement No. 5, under major head “7610” receipt under ‘Festival Advance recovery’ had been booked as ₹ 241.88 lakh. As a result, receipt under ‘Debt Section’ remained overstated by ₹ 769.59 lakh. This also understated receipts under ‘revenue section’ to that extent.

Appendix-I (Concl'd.)

Receipts and disbursements of the Council for the year 2016-17

(Reference: Paragraph 2.2)

(₹ in lakh)

| Part - II DEPOSIT FUND | | | | | | |
|---|--------------------------------------|-----------------|-----------------|--------------------------------------|-----------------|-----------------------|
| Deposit Section | | | | | | |
| 2015-16 | Receipt | 2016-17 | 2015-16 | Disbursements | 2016-17 | Ref: Statement |
| 3216.64 | Deposit Receipts | 3348.60 | 2548.11 | Disbursement of Deposit | 3280.83 | Statement 6 |
| 3216.64 | Total of Part II Deposit Fund | 3348.60 | 2548.11 | Total of Part II Deposit Fund | 3280.83 | |
| OVERALL POSITION | | | | | | |
| 47811.25 | Total Receipts (I + II) | 64948.96 | 47990.34 | Total Disbursement (I + II) | 51368.91 | Statement 1 |
| 26825.85 | Opening Balance | 26649.92 | 26646.76 | Closing Balance | 40229.97 | Statement 1 |
| 74637.10 | Grand Total | 91598.88 | 74637.10 | Grand Total | 91598.88 | |
| Note: In terms of statement No.6, total disbursement under revenue section, capital section, debt section and deposit section would be ₹ 45786.84 lakh, ₹ 2021.61 lakh, ₹ 279.63 lakh and ₹ 3280.83 lakh respectively but in Statement No. 1 segregation under revenue section, capital section, debt section and deposit section were wrongly made as ₹ 47335.85 lakh, ₹ 1717.50 lakh, ₹ 279.63 lakh and ₹ 2035.93 lakh respectively. | | | | | | |

Source: Annual Accounts

Appendix-II

List of units selected for audit of the accounts of 2016-17

(Reference: Paragraph 3.2)

| Sl. No. | Name of the DDO |
|---------|--|
| 1 | Executive Officer (Finance), 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 (Khowai), Ampura |
| 13 | Principal Officer (Animal Resources Development Department), Khumulwng |
| 14 | Principal Officer (Fisheries), Khumulwng |
| 15 | Assistant Director (Animal Resources Development Department), West, Khumulwng |
| 16 | Assistant Director (Animal Resources Development Department), Bir Chandra Manu |
| 17 | Assistant Director (Animal Resources Development Department), Kanchanpur |
| 18 | Superintendent of Fisheries, Gandachara |
| 19 | Superintendent of Fisheries, Kanchanpur |
| 20 | Child Development Project Officer, Kanchanpur |

Appendix-III

Statement showing fund refunded by the DDOs to the EO (Finance) within the same financial year

{Reference: Paragraph 3.3.1.2 (d)}

(in ₹)

| Sl. No. | Name of DDO | Particulars | Year of receipt | Amount refunded | Date of refund |
|--------------|-------------------|------------------------|-----------------|------------------|----------------|
| 1 | EO (Admn.) | TA Advance | 2016-17 | 5000 | 10-02-2017 |
| | | Adhivasi Mela | 2016-17 | 5000 | 10-02-2017 |
| | | DA Arrear | 2016-17 | 173 | 10-02-2017 |
| | | MR Bill | 2016-17 | 45711 | 10-02-2017 |
| | | Festival Advance | 2016-17 | 330600 | 10-02-2017 |
| | | Arrear DCRG | 2016-17 | 3241933 | 10-02-2017 |
| 2 | IS, Khumulwng | Festival Advance | 2016-17 | 1010700 | 27-03-2017 |
| 3 | ZDO, South | Salary | 2016-17 | 69668 | 01-11-2016 |
| 4 | EE, North | Festival Advance | 2016-17 | 102600 | 29-03-2017 |
| 5 | ZDO, West | Festival Advance | 2016-17 | 798400 | 29-03-2017 |
| 6 | ZDO, Dhalai | Constn. of market shed | 2016-17 | 1500000 | 16-12-2016 |
| 7 | EE, Khowai | Salary | 2016-17 | 43531 | 14-09-2016 |
| 8 | PO (ICAT) | Cultural workshop | 2016-17 | 330000 | 31-03-2017 |
| | | Republic day | 2016-17 | 6400 | 31-03-2017 |
| | | Display Advertisement | 2016-17 | 5473 | 31-03-2017 |
| | | Newspaper bill | 2016-17 | 80000 | 31-03-2017 |
| | | Republic day | 2016-17 | 440 | 31-03-2017 |
| | | Independence day | 2016-17 | 260 | 31-03-2017 |
| | | Festival Advance | 2016-17 | 274600 | 31-03-2017 |
| 9 | IS, Chelagangmukh | Festival Advance | 2016-17 | 450200 | 2016-17 |
| | | Salary | 2016-17 | 61089 | 2016-17 |
| 10 | IS, Harepkuwar | Festival Advance | 2016-17 | 23700 | 29-03-2017 |
| 11 | IS, Wotloktwithu | Festival Advance | 2016-17 | 1014500 | 15-09-2016 |
| Total | | | | 93,99,978 | |

Appendix-IV

**Statement showing receipt of funds by the DDOs directly from the State Government
without routing through the Council Accounts**
(Reference: Paragraph 3.3.1.3)

(₹ in lakh)

| Sl. No. | Name of the DDO | Fund Received | From Whom Received | Purpose |
|---------|--|---------------|--|--|
| 1 | Inspector of Schools, Karbook | 313.41 | District Education Officer (SSA) | Salary, management grant, maintenance grant, school grant, uniforms, library, etc. |
| 2 | Inspector of Schools, Tulashikok | 256.96 | District Programme Coordinator (DPC), Khowai | SSA purpose |
| 3 | Superintendent of Fisheries, Kanchanpur | 226.03 | Directorate of Fisheries, Agartala | Pisciculture, renovation, input cost, training |
| 4 | Superintendent of Agriculture, Gandacherra | 96.19 | Director of Agriculture, Joint Director of Agriculture, Deputy Director of Horticulture (DDH), | Mission for integrated Development of Horticulture, National Mission for Oil Seed and Oil Palm (NMOOP), National Mission for Sustainable Agriculture (NMSA) |
| 5 | Superintendent of Agriculture, Chawmanu | 111.08 | Deputy Director of Agriculture (DDA), Dhalai, Joint Director of Agriculture (Research), Project Manager, ATMA, CEO, State Level Nodal Agency | National Food Security Mission (NFSM), National Mission for Oil seed and Oil palm (NMOOP), Rashtriya Krishi Vikash Yojana (RKVY), MGNREGA, Rain Fed Area Development (RAD) |
| 6 | Executive Engineer (West) | 100.00 | Director Regional Medical Research Centre (NE), Dibrugarh | Construction of Model Rural Research Unit |
| 7 | Superintendent of Fisheries, Gandacherra | 63.98 | Directorate of Fisheries, Agartala | Distribution of cast nets, training, renovation of ponds, pisciculture activities, input costs |
| 8 | Superintendent of Agriculture, Tulashikok | 60.93 | Deputy Director of Agriculture (DDA), Khowai, Joint Director of Agriculture, DM (Khowai), CEO (State Level Nodal Agency) | Different development works under NFSM, NMSA, Integrated Watershed Management Programme (IWMP) |
| 9 | Asst. Director, ARDD, B.C Manu | 25.31 | Asst. Director of ARDD (BL), Sabroom, Deputy Director of ARDD, Government of Tripura, Udaipur, | Implementation of Goatery, Piggery and other beneficiary oriented schemes |
| 10 | Asst. Director, ARDD, Shikaribari | 8.16 | Deputy Director of ARDD | Poultry development scheme |

Appendix-IV (Concl.)

**Statement showing receipt of funds by the DDOs directly from the State Government
without routing through the Council Accounts**
(Reference: Paragraph 3.3.1.3)

(₹ in lakh)

| Sl. No. | Name of the DDO | Fund Received | From Whom Received | Purpose |
|--------------|--|----------------|--|--|
| 11 | Superintendent of Horticulture, Kanchanpur | 6.59 | DDH (North) | horticulture purpose |
| 12 | ZDO West (BDO, Jampuijala & SDM, Jampuijala) | 6.50 | BDO, Kathallia R.D Block | Panchayat Development Fund (PDF) project, etc. |
| 13 | ZDO, Dhalai | 2.98 | District Programme Co-ordinator (DPC), SSA, Dhalai | Monthly remuneration |
| 14 | CDPO, Chawmanu | 3.04 | District Inspector of Social Education | De-worming, Sabla nutrition and awareness programme |
| 15 | PO (ARDD) | 2.50 | Deputy Director of ARDD (HQ), Directorate of ARDD | Poultry Rearing |
| 16 | AD, ARDD (West) | 2.23 | AD, ARDD (BL), Jirania, BDO (Mandai), VC (Mandai) | Piggery and goatery pupose |
| 17 | Inspector of Schools, Watloktwithu | 1.54 | District Education officer, Kunjaban | School furniture, de-worming and nail cutter |
| 18 | CDPO, Damcherra | 0.77 | District Inspector of Social Education (DISE), Dharmanagar, Director SW&SE, Agartala | De-worming and repairing of Office, Pradhan Mantri Matritva Vandana Yojana (PMMVY) |
| 19 | Inspector of Schools, Machmarra | 1.14 | District Education Officer, Unakoti | National Food Security Mission (NFSM) |
| Total | | 1289.34 | | |

Appendix-V

Statement showing non-reflection of Sales Tax collected and remitted by the DDOs during 2016-17

(Reference: Paragraph 3.4.2.1)

(in ₹)

| Sl. No. | Name of DDO | Collection during the year | Remittance during the year |
|---------|--------------------------------------|----------------------------|----------------------------|
| 1 | ZDO, West | 134227 | 134227 |
| 2 | ZDO, Dhalai | 35978 | 35978 |
| 3 | ZDO, South | 98547 | 98547 |
| 4 | ZDO, Khowai | 61136 | 61136 |
| 5 | Inspector of Schools, Jampuijala | 3781 | 3781 |
| 6 | Inspector of Schools, Jampuijala SSA | 3510 | 3510 |
| 7 | Inspector of Schools, Bishramganj | 3812 | 3812 |
| 8 | Inspector of Schools, Bishramganj | 6753 | 6753 |
| 9 | Inspector of Schools, Chelagangmukh | 8423 | 8423 |
| 10 | Inspector of Schools, Harepkuwar | 7288 | 7288 |
| 11 | Inspector of Schools, Ompi | 14116 | 0 |
| 12 | Inspector of Schools, Raiyabari | 9277 | 9277 |
| 13 | Inspector of Schools, Gandacherra | 7993 | 7993 |
| 14 | Inspector of Schools, Damcherra | 1560 | 1560 |
| 15 | Inspector of Schools, Kanchanpur | 31262 | 31262 |
| 16 | Inspector of Schools, Khumulwng | 4979 | 4979 |
| 17 | Inspector of Schools, Khumulwng SSA | 14308 | 14308 |
| 18 | Inspector of Schools, Watloktwithu | 3069 | 0 |
| 19 | Inspector of Schools, B.C Manu | 1728 | 1728 |
| 20 | Inspector of Schools, Mungiakami | 2504 | 2504 |
| 21 | Inspector of Schools, Chawmanu | 5432 | 5432 |
| 22 | Inspector of Schools, Machmara | 13721 | 13721 |
| 23 | Inspector of Schools, Karbook MDM | 879 | 879 |
| 24 | Inspector of Schools, Karbook SSA | 37224 | 37224 |
| 25 | Principal Officer, Sports | 278722 | 278722 |
| 26 | Principal Officer, Cooperative | 9230 | 9230 |
| 27 | Principal Officer, Fisheries | 28518 | 28518 |
| 28 | Principal Officer, Health | 32362 | 32362 |
| 29 | Principal Officer, ARDD | 149568 | 147568 |
| 30 | Principal Officer, Agriculture | 3639 | 3639 |

Appendix-V (Concl'd.)

Statement showing non-reflection of Sales Tax recovered and remitted by the DDOs during 2016-17

(Reference: Paragraph 3.4.2.1)

(in ₹)

| Sl. No. | Name of DDO | Collection during the year | Remittance during the year |
|--------------|--|----------------------------|----------------------------|
| 31 | Dy. Principal Officer (SW&SE), Manu | 31179 | 0 |
| 32 | Principal Officer (SW&SE) | 72031 | 72031 |
| 33 | Supdt. of Fisheries, Gandacherra | 355975 | 0 |
| 34 | Supdt. of Fisheries, Longtharai Valley | 91178 | 0 |
| 35 | Supdt. of Agriculture, Chawmanu | 103893 | 103893 |
| 36 | Supdt. of Agriculture, Gandacherra | 19835 | 19835 |
| 37 | Supdt. of Agriculture, Tulashikok | 48315 | 48315 |
| 38 | Supdt. of Agriculture, Kanchanpur | 183439 | 183439 |
| 39 | Supdt. of Horticulture, Kanchanpur | 48758 | 48758 |
| 40 | Supdt. of Horticulture, Manu, Dhalai | 19591 | 19591 |
| 41 | Asstt. Director, ARDD, B.C Manu | 52516 | 52516 |
| 42 | CDPO, Damcherra | 119636 | 88813 |
| 43 | CDPO, Kanchanpur | 193404 | 193404 |
| 44 | CDPO, Manu | 183765 | 183765 |
| Total | | 25,37,061 | 20,08,721 |

Source: Information furnished by the respective DDOs

Appendix-VI

Statement showing closing balances lying with the Sub-ZDOs as on 31st March 2017
 {Reference: Paragraph 3.5.1 (iii)}

(in ₹)

| Sl. No. | Name of the Sub-ZDOs | Closing Balance (As on 31-03-2017) |
|---------------------|--|---------------------------------------|
| ZDO (South) | | |
| 1. | Sub-Zonal Development Officer, Ampí | 36,01,150 |
| 2. | Sub-Zonal Development Officer, Manu Bankul | 7,77,381 |
| 3. | Sub-Zonal Development Officer, Birchandra Manu | 13,54,398 |
| 4. | Sub-Zonal Development Officer, Killa | 10,24,705 |
| 5. | Sub-Zonal Development Officer, Dalak | 7,00,478 |
| 6. | Sub-Zonal Development Officer, Kaladhapa | 9,30,059 |
| 7. | Sub-Zonal Development Officer, Garjee | 80,700 |
| 8. | Sub-Zonal Development Officer, Karbook | 1,03,152 |
| 9. | Sub-Zonal Development Officer, Kalshimukh | 6,50,826 |
| 10. | Sub-Zonal Development Officer, Ratanpur | 46,959 |
| | Sub Total | 92,69,808 |
| ZDO (Dhalai) | | |
| 1. | Sub-Zonal Development Officer, Ambassa | 24,82,931 |
| 2. | Sub-Zonal Development Officer, Ganganagar | 15,46,925 |
| 3. | Sub-Zonal Development Officer, Maharani | 28,61,631 |
| 4. | Sub-Zonal Development Officer, Chawmanu | 9,82,080 |
| 5. | Sub-Zonal Development Officer, Manughat | 21,30,160 |
| 6. | Sub-Zonal Development Officer, Gandacherra | 20,26,887 |
| | Sub Total | 1,20,30,614 |
| ZDO (North) | | |
| 1. | Sub-Zonal Development Officer, Rajkandi | 9,67,145 |
| 2. | Sub-Zonal Development Officer, Vanghmun | 4,02,344 |
| 3. | Sub-Zonal Development Officer, Noagang | 6,60,467 |
| 4. | Sub-Zonal Development Officer, Dasda | 18,28,239 |
| 5. | Sub-Zonal Development Officer, Machmara | 14,08,189 |
| 6. | Sub-Zonal Development Officer, Damcherra | 5,90,708 |
| | Sub Total | 58,57,092 |
| ZDO WEST | | |
| 1. | Sub-Zonal Development Officer, Hezamara | 49,57,615 |
| 2. | Sub-Zonal Development Officer, Khumulwng | 46,79,208 |
| 3. | Sub-Zonal Development Officer, Mandwi | 72,45,319 |
| 4. | Sub-Zonal Development Officer, Bishramganj | 6,64,236 |
| 5. | Sub-Zonal Development Officer, Takarjala | 2,71,775 |
| 6. | Sub-Zonal Development Officer, Mohanbhog | 2,28,540 |
| 7. | Sub-Zonal Development Officer, Abhicharan | 20,55,476 |
| | Sub Total | 2,01,02,169 |
| ZDO (Khowai) | | |
| 1. | Sub-Zonal Development Officer, Mungiakami | 41,75,837 |
| 2. | Sub-Zonal Development Officer, Baizalbari | 23,34,361 |
| 3. | Sub-Zonal Development Officer, Bachaibari | 10,39,188 |
| 4. | Sub-Zonal Development Officer, Duski | 25,17,755 |
| | Sub Total | 1,00,67,141 |
| | Total | 5,73,26,824 |

Appendix-VII

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|-----------------|-----------|------------|---------------|
| 1 | ZDO, West | 831395 | 18-02-2008 | 320 |
| | | 840906 | 19-02-2009 | 1700 |
| | | 845703 | 01-09-2008 | 1500 |
| | | 995539 | 04-06-2009 | 2800 |
| | | 818555 | 23-02-2010 | 1710 |
| | | 818623 | 17-03-2010 | 80 |
| | | 821706 | 01-06-2010 | 51 |
| | | 821763 | 01-07-2010 | 1204 |
| | | 025605 | 04-05-2011 | 10000 |
| | | 942155 | 02-09-2011 | 2700 |
| | | 111672 | 10-04-2012 | 1500 |
| | | 378317 | 03-07-2013 | 4000 |
| | | 725192 | 06-02-2014 | 3000 |
| | | 781840 | 27-09-2014 | 4892 |
| | | 196028 | 06-08-2015 | 8000 |
| | | 196084 | 07-09-2015 | 7682 |
| | | 198828 | 15-09-2015 | 24678 |
| | | 196929 | 28-10-2015 | 2100 |
| | | 102348 | 13-07-2015 | 2000 |
| | | 109332 | 16-11-2016 | 2715 |
| | | 196028 | 06-08-2015 | 8000 |
| | | 196084 | 07-09-2015 | 7682 |
| | | 198828 | 15-09-2015 | 24678 |
| | | 196929 | 28-10-2015 | 2100 |
| | | 102348 | 13-07-2016 | 2000 |
| | | 109332 | 16-11-2016 | 2715 |
| 2 | ZDO, Dhalai | 851186 | 18-11-2015 | 880 |
| | | 852012 | 04-02-2016 | 6580 |
| | | 852769 | 12-05-2016 | 5000 |
| 3 | ZDO, South | 493789 | 06-12-2014 | 1260 |
| | | 838103 | 10-12-2014 | 3000 |
| | | 838200 | 31-01-2015 | 800 |
| | | 838532 | 23-02-2015 | 1789 |
| | | 838335 | 24-02-2015 | 18667 |
| | | 838558 | 11-03-2015 | 3000 |
| | | 200014 | 29-05-2015 | 600 |

Appendix-VII (Contd..)

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|-----------------------------------|-----------|------------|---------------|
| | | 200074 | 09-07-2015 | 174 |
| | | 382434 | 18-11-2015 | 7451 |
| | | 202271 | 31-03-2016 | 517 |
| | | 202701 | 05-05-2016 | 49847 |
| | | 201795 | 20-12-2016 | 540 |
| 4 | ZDO, Khowai | 196402 | 08-09-2015 | 2800 |
| 5 | Executive Engineer, West | 780829 | 03-09-2014 | 19074 |
| | | 307938 | 03-09-2014 | 3000 |
| 6 | Executive Engineer, Khowai | 393674 | 04-07-2012 | 3680 |
| 7 | Executive Engineer, South | 841225 | 24-06-2010 | 1216 |
| | | 841229 | 24-06-2010 | 3245 |
| | | 841232 | 24-06-2010 | 1000 |
| | | 029030 | 01-09-2011 | 29662 |
| | | 037912 | 02-01-2014 | 5077 |
| | | 492944 | 24-04-2014 | 53386 |
| | | 492945 | 24-04-2014 | 19905 |
| | | 492975 | 29-05-2014 | 34479 |
| | | 378647 | 28-08-2015 | 9400 |
| | | 214106 | 01-10-2015 | 3000 |
| | | 214169 | 02-12-2015 | 3000 |
| 8 | Executive Engineer, North | 928300 | 21-09-2016 | 5293 |
| 9 | Inspector of Schools, Jampuijala | 289626 | 16-07-2014 | 18500 |
| | | 843137 | 03-10-2015 | 3000 |
| | | 028934 | 01-06-2015 | 2 |
| | | 843609 | 15-07-2015 | 2300 |
| 10 | Inspector of Schools, Ompi | 890596 | 20-10-2016 | 2820 |
| 11 | Inspector of Schools, Chailengta | 005226 | 05-05-2011 | 10170 |
| | | 756272 | 13-08-2012 | 11303 |
| | | 475266 | 05-07-2012 | 2000 |
| | | 736855 | 12-09-2014 | 19160 |
| | | 440204 | 06-07-2015 | 149500 |
| | | 450434 | 16-11-2015 | 27000 |
| 12 | Inspector of Schools, Ambassa | 788199 | 24-07-2008 | 111 |
| | | 365203 | 23-12-2008 | 290 |
| 13 | Inspector of Schools, Gandacherra | 118057 | 12-10-2011 | 1717 |
| | | 363346 | 05-07-2016 | 11250 |

Appendix-VII (Contd..)

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|----------------------------------|-----------|------------|---------------|
| | | 363377 | 03-08-2016 | 13200 |
| | | 363378 | 03-08-2016 | 16250 |
| | | 355301 | 23-09-2016 | 4500 |
| | | 355310 | 05-10-2016 | 16000 |
| 14 | Inspector of Schools, Rupaichari | 306941 | 16-10-2007 | 242 |
| | | 480815 | 03-06-2014 | 10500 |
| | | 858263 | 21-01-2015 | 1000 |
| 15 | Inspector of Schools, Khumulwng | 941797 | 09-05-2016 | 260 |
| | | 941798 | 09-05-2016 | 200 |
| 16 | Inspector of Schools, B.C Manu | 492320 | 05-03-2014 | 2000 |
| 17 | Inspector of Schools, Mungiakami | 443849 | 31-03-2015 | 7321 |
| | | 151423 | 31-03-2015 | 4200 |
| | | 151359 | 22-04-2016 | 1091 |
| 18 | Inspector of Schools, Ganganagar | 839424 | 10-10-2014 | 3080 |
| | | 875996 | 03-11-2016 | 1230 |
| 19 | Inspector of Schools, Karbook | 845923 | 20-03-2015 | 352 |
| | | 845403 | 14-10-2015 | 942 |
| | | 845979 | 22-10-2015 | 1853 |
| | | 303254 | 30-06-2016 | 4900 |
| 20 | Principal Officer, Sports | 000198 | 02-12-2014 | 2250 |
| | | 000199 | 02-12-2014 | 800 |
| 21 | Principal Officer, ICAT | 199465 | 26-12-2015 | 10000 |
| | | 100382 | 03-03-2016 | 5000 |
| | | 100884 | 31-03-2016 | 2000 |
| | | 100888 | 31-03-2016 | 10000 |
| | | 105643 | 06-05-2016 | 30000 |
| | | 105672 | 20-06-2016 | 20000 |
| | | 107736 | 02-11-2016 | 30000 |
| | | 107734 | 03-11-2016 | 6000 |
| | | 107770 | 19-11-2016 | 25480 |
| | | 107780 | 19-11-2016 | 14175 |
| | | 107791 | 21-11-2016 | 10638 |
| | | 107792 | 21-11-2016 | 1875 |
| | | 109502 | 05-12-2016 | 15000 |
| 22 | Principal Officer, Fisheries | 840016 | 03-04-2008 | 12720 |
| | | 992484 | 04-02-2009 | 2500 |

Appendix-VII (Contd..)

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|--|-----------|------------|---------------|
| | | 515975 | 09-10-2013 | 1600 |
| | | 000336 | 08-12-2014 | 1600 |
| | | 000337 | 08-12-2014 | 4550 |
| | | 000924 | 02-11-2016 | 4000 |
| 23 | Principal Officer, ARDD | 304258 | 02-12-2013 | 32130 |
| | | 002353 | 08-12-2014 | 2416 |
| | | 773983 | 16-05-2015 | 765 |
| | | 101318 | 08-06-2016 | 870 |
| 24 | Principal Officer, LRS | 002500 | 08-12-2014 | 4500 |
| 25 | Dy. Principal Officer, Education, Manu | 177825 | 12-02-2014 | 2727 |
| | | 635301 | 12-02-2014 | 498 |
| 26 | Principal Officer, SW&SE | 000234 | 02-12-2014 | 2800 |
| | | 000235 | 02-12-2014 | 500 |
| 27 | Secretary, District Council | 100122 | 26-11-2016 | 1200 |
| | | 100179 | 06-06-2016 | 1000 |
| | | 102576 | 26-11-2016 | 13797 |
| 28 | Supdt. of Fisheries, Kanchanpur | 401906 | 08-12-2010 | 4550 |
| | | 400846 | 03-03-2011 | 1295 |
| | | 400849 | 08-03-2011 | 4550 |
| | | 067413 | 06-04-2011 | 1295 |
| | | 042534 | 09-01-2012 | 1645 |
| | | 042535 | 09-01-2012 | 3000 |
| | | 039988 | 04-05-2012 | 1645 |
| | | 400022 | 05-07-2012 | 1000 |
| | | 054665 | 09-10-2012 | 1750 |
| | | 076354 | 17-07-2013 | 1936 |
| | | 076359 | 16-08-2013 | 1811 |
| | | 047742 | 30-05-2014 | 3564 |
| | | 936704 | 09-01-2015 | 2500 |
| | | 940863 | 18-03-2015 | 12588 |
| | | 143434 | 10-08-2015 | 1664 |
| | | 147092 | 18-03-2016 | 1671 |
| | | 146111 | 28-03-2016 | 1248 |
| 29 | Supdt. of Fisheries, Gandacherra | 364026 | 04-10-2016 | 21757 |
| | | 364070 | 25-11-2016 | 100 |
| 30 | Supdt. of Agriculture, Rupaichari | 054302 | 31-12-2016 | 31198 |

Appendix-VII (Contd..)

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|------------------------------------|-----------|------------|---------------|
| 31 | Supdt. of Agriculture, Chawmanu | 896603 | 19-02-2015 | 50000 |
| | | 896631 | 29-05-2015 | 1100 |
| | | 896645 | 11-08-2015 | 13200 |
| | | 515830 | 12-05-2016 | 439 |
| | | 515840 | 16-06-2016 | 525 |
| | | 507276 | 16-06-2016 | 525 |
| | | 507277 | 16-06-2016 | 525 |
| | | 980513 | 05-10-2016 | 525 |
| | | 980514 | 05-10-2016 | 525 |
| | | 980515 | 05-10-2016 | 525 |
| 32 | Supdt. of Agriculture, Gandacherra | 028844 | 02-12-2009 | 5000 |
| | | 671251 | 31-01-2011 | 62677 |
| | | 671262 | 13-03-2011 | 9613 |
| | | 006864 | 31-05-2011 | 15195 |
| | | 245693 | 26-10-2013 | 236991 |
| | | 251843 | 05-05-2014 | 4700 |
| | | 251861 | 15-05-2014 | 1768 |
| | | 251862 | 15-05-2014 | 1768 |
| | | 247315 | 27-01-2015 | 707 |
| | | 247316 | 27-01-2015 | 707 |
| | | 247317 | 27-01-2015 | 1768 |
| | | 246093 | 30-04-2015 | 18000 |
| | | 246407 | 28-05-2015 | 849 |
| | | 326469 | 06-08-2015 | 51298 |
| | | 326853 | 10-09-2015 | 150000 |
| | | 357853 | 22-12-2015 | 1714 |
| | | 357876 | 12-01-2016 | 21840 |
| | | 361731 | 18-05-2016 | 1170 |
| | | 361734 | 18-05-2016 | 21300 |
| | | 361743 | 19-05-2016 | 5460 |
| 33 | Supdt. of Agriculture, Tulashikok | 252609 | 14-06-2012 | 294 |
| | | 252624 | 14-06-2012 | 549 |
| | | 142269 | 29-11-2012 | 9720 |
| | | 831012 | 29-12-2014 | 616 |
| | | 831149 | 19-03-2015 | 9000 |
| | | NIL | Dec-16 | 1774 |

Appendix-VII (Contd..)

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|--------------------------------------|-----------|------------|---------------|
| 34 | Supdt. of Agriculture, Kanchanpur | 464063 | 27-08-2015 | 4725 |
| | | 424399 | 30-05-2016 | 19048 |
| | | 424410 | 25-06-2016 | 3340 |
| | | 424424 | 30-06-2016 | 10890 |
| | | 003503 | 31-08-2016 | 78080 |
| | | 003518 | 28-10-2016 | 25000 |
| | | 424251 | 31-10-2015 | 72000 |
| | | 424229 | 30-06-2016 | 27360 |
| | | 424230 | 30-06-2016 | 109440 |
| | | 424135 | 30-06-2016 | 95800 |
| | | 424285 | 29-09-2016 | 18540 |
| | | 889691 | 31-12-2014 | 20000 |
| | | 943621 | 11-06-2015 | 22000 |
| | | 943634 | 27-06-2015 | 500 |
| | | 943635 | 27-06-2015 | 500 |
| | | 143023 | 30-07-2015 | 3800 |
| | | 142200 | 22-01-2016 | 1400 |
| | | 140670 | 31-03-2016 | 950 |
| | | 140673 | 31-03-2016 | 950 |
| | | 140675 | 31-03-2016 | 950 |
| | | 140679 | 31-03-2016 | 950 |
| | | 140680 | 31-03-2016 | 950 |
| | | 140682 | 31-03-2016 | 950 |
| | | 146603 | 31-03-2016 | 50000 |
| | | 146654 | 13-06-2016 | 690 |
| | | 146678 | 30-06-2016 | 3420 |
| | | 061697 | 28-07-2016 | 94287 |
| | | 009532 | 22-12-2016 | 1360 |
| | | 009537 | 28-12-2016 | 37417 |
| | | 009538 | 28-12-2016 | 2729 |
| | | 009540 | 28-12-2016 | 493 |
| 35 | Supdt. of Horticulture, Manu, Dhalai | 605064 | 12-05-2016 | 15000 |
| | | 615396 | 31-08-2016 | 1350 |
| 36 | Asstt. Director, ARDD, B.C Manu | 214563 | 01-02-2016 | 3000 |
| | | 201827 | 16-11-2016 | 26925 |
| | | 201853 | 14-12-2016 | 662 |

Appendix-VII (Concl'd.)

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

{Reference: Paragraph 3.5.1 (iv)}

| Sl. No. | Name of the DDO | Cheque No | Date | Amount (in ₹) |
|---------|------------------------------------|-----------|------------|---------------|
| 37 | Asstt. Director, ARDD, Khumulwng | 780090 | 19-09-2014 | 400 |
| | | 193037 | 20-05-2015 | 8500 |
| | | 193038 | 20-05-2015 | 48045 |
| | | 195898 | 06-11-2015 | 282 |
| | | 199136 | 10-12-2015 | 1590 |
| | | 104134 | 18-03-2016 | 500 |
| | | 106306 | 08-08-2016 | 94920 |
| | | 106388 | 14-11-2016 | 324 |
| 38 | Asstt. Director, ARDD, Shikaribari | 701541 | 19-08-2016 | 5286 |
| | | 701570 | 06-10-2016 | 2866 |
| 39 | CDPO, Manu | 599503 | 16-07-2015 | 103455 |
| | | 618415 | 04-11-2016 | 113061 |
| | | 618418 | 04-11-2016 | 113544 |
| Total | | | | 31,05,527 |

Appendix-VIII

Statement showing cheques in transit not taken into account

{Reference: Paragraph 3.5.1 (v)}

(in ₹)

| Sl. No. | Name of cheque issuing DDO | Cheque No | Date | Amount |
|---------|--|-----------|-----------|-----------|
| 1 | AD, ARDD (North), Kanchanpur | 999347 | 31-Mar-17 | 8450 |
| 2 | Child Development Project Officer (CDPO), Manu | 618820 | 25-Mar-17 | 326000 |
| | | 618801 | 27-Mar-17 | 127653 |
| 3 | District Forest Officer (DFO), 82 Miles | 955362 | 30-Mar-17 | 40000 |
| 4 | EE (North), Machmara | 929516 | 29-Mar-17 | 102600 |
| 5 | EE, West | 112026 | 31-Mar-17 | 30000 |
| 6 | Inspector of Schools (IS), Ampinagar | 891927 | 31-Mar-17 | 76100 |
| 7 | IS, Bishramganj | 290006 | 27-Mar-17 | 717900 |
| | | 290015 | 31-Mar-17 | 45900 |
| | | 290012 | 31-Mar-17 | 625 |
| | | 881907 | 31-Mar-17 | 1000 |
| 8 | IS, Chellagangmukh | 943305 | 18-Mar-17 | 6800 |
| 9 | IS, Ganganagar | 881910 | 31-Mar-17 | 8700 |
| | | 881906 | 31-Mar-17 | 8100 |
| 10 | IS, Machmara | 929701 | 15-Mar-17 | 373850 |
| | | 929702 | 15-Mar-17 | 159600 |
| | | 928620 | 15-Mar-17 | 119200 |
| 11 | IS, Raiyabari | 757446 | 22-Mar-17 | 10900 |
| | | 757445 | 22-Mar-17 | 1300000 |
| 12 | IS, B C Manu | 201991 | 29-Mar-17 | 18700 |
| | | 208801 | 31-Mar-17 | 162900 |
| 13 | IS, Khumulwng | 159681 | 27-Mar-17 | 1010700 |
| | | 109915 | 27-Mar-17 | 84416 |
| 14 | Principal Officer (PO), ICAT | 111674 | 31-Mar-17 | 330000 |
| | | 111672 | 31-Mar-17 | 80000 |
| | | 111688 | 31-Mar-17 | 5473 |
| | | 111681 | 31-Mar-17 | 260 |
| | | 111679 | 31-Mar-17 | 6400 |
| | | 111678 | 31-Mar-17 | 440 |
| | | 111677 | 31-Mar-17 | 5760 |
| 15 | PO, Industries | 13980 | 31-Mar-17 | 2400 |
| 16 | Soil Health & Soil Conservator, Manu | 618285 | 1-Mar-17 | 49700 |
| | | 632023 | 31-Mar-17 | 49700 |
| Total | | | | 52,70,227 |

Appendix -IX

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 3.5.1 (vi)}

(in ₹)

| Sl. No. | Name of the DDO | Closing Balance (As per Annual Accounts) | Closing Balance (as per Cash Book) | Difference |
|--------------|-------------------------------------|--|------------------------------------|------------------|
| 1. | Executive Officer (Finance) | 1051339094 | 1292327925 | 240988831 |
| 2. | ZDO, Khowai | 9647994 | 190301205 | 180653211 |
| 3. | ZDO, South | 19518697 | 167022365 | 147503668 |
| 4. | Executive Engineer, South | 23458545 | 155944612 | 132486067 |
| 5. | Supdt. of Agriculture, Gandacherra | 18711281 | 98719157 | 80007876 |
| 6. | Executive Engineer, North | 143676846 | 198427208 | 54750362 |
| 7. | Executive Engineer, Dhalai | 104597265 | 154299542 | 49702277 |
| 8. | Asstt. Director, ARDD, Kanchanpur | 8605271 | 29125342 | 20520071 |
| 9. | Asstt. Director, ARDD, B.C Manu | 8294002 | 16703954 | 8409952 |
| 10. | ZDO, North | 19679587 | 27246865 | 7567278 |
| 11. | Inspector of Schools, Chawmanu | 1172106 | 6936528 | 5764422 |
| 12. | CDPO, Kanchanpur | 3348484 | 8258509 | 4910025 |
| 13. | Supdt. of Fisheries, Gandacherra | 11277149 | 14542675 | 3265526 |
| 14. | Inspector of Schools, Khumulwng | 3351294 | 5539648 | 2188354 |
| 15. | Divisional Forest Officer, 82 Miles | 1006773 | 3113153 | 2106380 |
| 16. | Asstt. Director, ARDD, Khumulwng | 34647269 | 36569362 | 1922093 |
| 17. | Inspector of School, Damcherra | 2374298 | 3110424 | 736126 |
| 18. | Principal Officer, Agriculture | 53220665 | 53898130 | 677465 |
| 19. | Inspector of Schools, Mandwi | 4896952 | 5436186 | 539234 |
| 20. | CDPO, Damcherra | 4395252 | 4716508 | 321256 |
| 21. | Inspector of Schools, Ganganagar | 1588923 | 1882482 | 293559 |
| 22. | Inspector of Schools, 82 Miles | 2009286 | 2265186 | 255900 |
| 23. | Principal Officer (Education) | 7954009 | 8147852 | 193843 |
| 24. | CDPO, Jampui Hill | 5267976 | 5424418 | 156442 |
| 25. | Inspector of Schools, Mohanbhog | 755186 | 840905 | 85719 |
| 26. | Inspector of Schools, Harepkuwar | 1605586 | 2237055 | 631469 |
| 27. | Inspector of Schools, Machmara | 10742293 | 10534311 | -207982 |
| 28. | Supdt. of Agriculture, Tulashikok | 16831601 | 7276630 | -9554971 |
| 29. | Executive Officer (G.P.F) | 1143873589 | 111667693 | -1032205896 |
| Total | | 2717847273 | 2622515830 | -95331443 |

Appendix-X

Statement showing planting of rubber stumps, survived, distributed/sold and damaged poly bag plants

(Reference: Paragraph 4.1)

(in ₹)

| Name of nursery bed with location | Name of SZDO | No of stumps received and planted | Total expenditure incurred | No of stumps survived | Survival percentage | No of stumps distributed/sold | Balance at nursery beds | Status of plants lying in nursery | Remarks |
|--|--------------|-----------------------------------|----------------------------|-----------------------|---------------------|-------------------------------|-------------------------|-----------------------------------|--|
| Rubber poly bag nursery at Phanindra para under Sikaribari | Ambassa | 20,000 | 11,80,012 | 15,000 | 37.50 | 12,428 | 2,572 | Nil | Balance stumps were died in the nursery bed due to grazing and non-maintenance (watering, weeding, etc.) as no funds were provided subsequently for fencing and maintenance. |
| Rubber poly bag nursery at Phanindra para under Kathalbari | Ambassa | 20,000 | 11,82,142 | | | | | | |
| Rubber poly bag nursery at Phanindra para under Kathalbari | Ambassa | 5990 | 13,51,692 | 1,000 | 16.69 | - | 1,000 | Nil | Stumps were supplied in November 2016 (after the planting season of June-July) and qualities of stumps were very poor. Moreover, survived stumps were also died in the nursery bed due to grazing and non-maintenance (watering, weeding, fencing, etc.) |

Appendix-X (Contd..)

Statement showing planting of rubber stumps, survived, distributed/sold and damaged poly bag plants

(Reference: Paragraph 4.1)

(in ₹)

| Name of nursery bed with location | Name of SZDO | No of stumps received and planted | Total expenditure incurred | No of stumps survived | Survival percentage | No of stumps distributed/sold | Balance at nursery beds | Status of plants lying in nursery | Remarks |
|--|--------------|-----------------------------------|----------------------------|-----------------------|---------------------|-------------------------------|-------------------------|-----------------------------------|---|
| Rubber poly bag nursery at Dhanchandra para | Maharani | 5,000 | 10,92,619 | 3,000 | 60.00 | 3,000 | Nil | Nil | (i) Stumps were supplied after the planting season (June-July) was over and quality of stumps was also poor. (ii) Survival percentage was less as quality of stamps was poor and delay in receipt of funds for maintenance of nursery. |
| Rubber poly bag nursery at South Kachuchara | Maharani | 5,000 | 10,75,973 | 3,500 | 70.00 | 3,500 | Nil | Nil | |
| Rubber poly bag nursery at Maharani VC | Maharani | 4,000 | 14,63,872 | 3,000 | 75.00 | 3,000 | Nil | Nil | |
| Rubber poly bag nursery at Dhanachandra VC | Maharani | 20,000 | 13,12,951 | 16,600 | 83.00 | 16,600 | Nil | Nil | |
| Rubber poly bag nursery at Shyamraichara VC | Maharani | 20,000 | 12,53,348 | 16,712 | 83.56 | 16,712 | Nil | Nil | |
| Rubber poly bag nursery at Shyamraichara VC | Maharani | 15,244 | 8,78,480 | 12,240 | 80.29 | 12,240 | Nil | Nil | |
| Rubber poly bag nursery at Shibbari VC | Maharani | 16,500 | 10,54,130 | 7,598 | 46.05 | 7,598 | Nil | Nil | |
| Rubber poly bag nursery at Maharani VC | Maharani | 30,000 | 18,98,038 | 23,400 | 78.00 | 23,400 | Nil | Nil | |
| Rubber poly bag nursery at Shimbukchak VC | Maharani | 20,000 | 12,76,252 | 17,150 | 85.75 | 17,150 | Nil | Nil | Sprouting was less due to late supply of rubber stumps by the supplier. (October 2016) |
| Rubber poly bag nursery at Marak para | Manughat | 30,000 | 14,04,048 | 14,700 | 49.00 | 14,700 | Nil | Nil | |
| Rubber poly bag nursery at Bichitra das para | Manughat | 31500 | 20,89,584 | 15,300 | 48.57 | 15,300 | Nil | Nil | |

Appendix-X (Concl'd.)

Statement showing planting of rubber stumps, survived, distributed/sold and damaged poly bag plants

(Reference: Paragraph 4.1)

(in ₹)

| Name of nursery bed with location | Name of SZDO | No of stumps received and planted | Total expenditure incurred | No of stumps survived | Survival percentage | No of stumps distributed/sold | Balance at nursery beds | Status of plants lying in nursery | Remarks |
|--|--------------|-----------------------------------|----------------------------|-----------------------|---------------------|-------------------------------|-------------------------|-----------------------------------|---------|
| Rubber poly bag nursery at Purnajoy para of Karnamuni VC | Ganganagar | 25,000 | 14,71,621 | 20,000 | 80.00 | 11,600 | 8,400 | | |
| Rubber poly bag nursery at Radharamanbari | Ganganagar | 5,000 | NA | 4,000 | 80.00 | 4,000 | Nil | | |
| Rubber poly bag nursery at Siddapara | Ganganagar | 5,000 | NA | 4,200 | 84.00 | 4,200 | Nil | | |
| Rubber poly bag nursery at Ganganagar | Ganganagar | 5,000 | NA | 3,997 | 79.94 | 3,997 | Nil | Nil | |
| Total | | 2,83,234 | 1,99,84,762 | 1,81,397 | 64.04 | 1,69,425 | 11,972 | 0 | |

Appendix-XI

Statement showing non-supply/ short supply of rubber stumps by the supplier in Dhalai zone resulted in wasteful expenditure on preparation of nursery beds
(Reference: Paragraph 4.2.1)

(in ₹)

| Name of nursery bed with location | Name of SZDO | Target for creation of poly bag plants | Number of stumps supplied by the supplier | Expenditure incurred on material and wages (except cost of stumps) | Wasteful Expenditure |
|--|--------------|--|---|--|----------------------|
| Rubber poly bag nursery at Phanindra para under Kathalbari | Ambassa | 30,000 | 5990 | 12,31,892 | 9,85,924 |
| Rubber poly bag nursery at Phanindra para under Sikaribari | Ambassa | 30,000 | Nil | 15,35,880 | 15,35,880 |
| Rubber poly bag nursery at Dhanchandra para | Maharani | 20,000 | 5,000 | 9,92,619 | 7,44,464 |
| Rubber poly bag nursery at South Kachuchara | Maharani | 35,000 | 5,000 | 9,75,973 | 9,22,263 |
| Rubber poly bag nursery at Maharani VC | Maharani | 35,000 | 4,000 | 13,83,872 | 12,25,715 |
| Rubber poly bag nursery at Srirampur | Maharani | 20,000 | Nil | 5,49,124 | 5,49,124 |
| Rubber poly bag nursery at West Chawmanu | Chawmanu | 10,000 | Nil | 2,82,335 | 2,82,335 |
| Rubber poly bag nursery at East Chawmanu | Chawmanu | 5,000 | Nil | 1,49,316 | 1,49,316 |
| Rubber poly bag nursery at West Gobindabari | Chawmanu | 5,000 | Nil | 1,26,103 | 1,26,103 |
| Rubber poly bag nursery at Natinmanu | Chawmanu | 5,000 | Nil | 2,02,106 | 2,02,106 |
| Rubber poly bag nursery at Camp para under Uttarchara | Gandacherra | 15,000 | Nil | 2,28,523 | 2,28,523 |
| Rubber poly bag nursery at Madhujoy para under Raima | Gandacherra | 10,000 | Nil | 1,51,960 | 1,51,960 |
| Rubber poly bag nursery at Marak para, Jamirchara | Manughat | 10,000 | Nil | 2,47,118 | 2,47,118 |
| Rubber poly bag nursery at Marak para, Jamirchara | Manughat | 16,272 | Nil | 4,66,410 | 4,66,410 |
| Rubber poly bag nursery at Jagat Ch. Para, Kanchancherra | Manughat | 15,000 | Nil | 4,09,232 | 4,09,232 |
| Rubber poly bag nursery at Jagat Ch. Para, Kanchancherra | Manughat | 15,000 | Nil | 3,28,046 | 3,28,046 |
| Rubber poly bag nursery at Gurudayal para, Demcherra | Manughat | 15,000 | Nil | 4,69,601 | 4,69,601 |

Appendix-XI (Concl.)

Statement showing non-supply/ short supply of rubber stumps by the supplier in Dhalai zone resulted in wasteful expenditure on preparation of nursery beds

(Reference: Paragraph 4.2.1)

(in ₹)

| Name of nursery bed with location | Name of SZDO | Target for creation of poly bag plants | Number of stumps supplied by the supplier | Expenditure incurred on material and wages (except cost of stumps) | Wasteful Expenditure |
|--|--------------|--|---|--|----------------------|
| Rubber poly bag nursery at Setarai para, Battala | Manughat | 15,000 | Nil | 4,78,546 | 4,78,546 |
| Rubber poly bag nursery at Marak para | Manughat | 35,000 | 30,000 | 11,04,048 | 9,46,327 |
| Rubber poly bag nursery at Bichitra Das para | Manughat | 50,000 | 31,500 | 17,89,584 | 11,27,438 |
| Total | | 3,91,272 | 81,490 | 1,31,02,288 | 1,15,76,431 |

Appendix-XII

Statement showing details of receipt of Bank Drafts being Deposit at Call Receipts from the contractors and refund thereagainst

(Reference: Paragraph 4.5.1)

(in ₹)

| Sl. No. | Name of the depositor | Draft No | Draft Date | Amount received | Date of deposit in Bank | Delay in deposit to Bank (No. of days) | Date of refund to the depositor | Cheque No. | Cheque Date | Amount refunded |
|---------|-----------------------|----------|------------|-----------------|-------------------------|--|---------------------------------|------------|-------------|-----------------|
| 1 | Amar Krishna Debbarma | 226778 | 28-04-2008 | 23,911 | 24-09-2008 | | 13-01-2011 | 227403 | 13-01-2011 | 23,911 |
| 2 | Ranjan Debbarma | 226781 | 29-04-2008 | 35,600 | 24-09-2008 | - | 08-11-2010 | 474897 | 08-11-2010 | 35,600 |
| 3 | Babul Kanti Bhadra | 232154 | 17-06-2009 | 67,555 | 24-08-2009 | - | 11-01-2011 | 476337 | 11-01-2011 | 67,555 |
| 4 | Rupesh Dabbarma | 9053 | 24-08-2009 | 7,800 | 03-11-2009 | - | 24-09-2010 | 433232 | 24-09-2010 | 7,800 |
| 5 | Pradip Debbarma | 285332 | 08-12-2010 | 3,940 | 26-03-2011 | - | 17-12-2011 | 108634 | 17-12-2011 | 3,940 |
| 6 | Swapan Debnath | 704317 | 31-12-2011 | 10,000 | 18-04-2012 | - | | | | 8,980 |
| 7 | Swapan Debnath | 704318 | 31-12-2011 | 7,600 | 18-04-2012 | - | | | | 11,300 |
| 8 | Dilip Kr. Kar | 704319 | 02-01-2012 | 4,323 | 18-04-2012 | - | 16-01-2013 | 374007 | 16-01-2013 | 4,323 |
| 9 | Dristi Sundar Kar | 291313 | 06-06-2014 | 720 | 29-08-2014 | - | | | | |
| 10 | Nilesh Debnath | 94224 | 09-09-2016 | 8,980 | 05-11-2016 | - | | | | |
| 11 | Samir Ch Deb | 7234198 | 02-11-2016 | 11,300 | 22-03-2017 | 50 | | | | |
| 12 | Hrishikesh Debbarma | 119713 | 03-12-2016 | 25,950 | 22-03-2017 | 19 | | | | |
| Total | | | | 2,07,679 | 1,63,409 | | | | | |

Appendix-XIII

Statement showing details of receipt of Bank Drafts being Deposit at Call Receipts
from the contractors and refund thereagainst

(Reference: Paragraph 4.5.2)

(in ₹)

| Sl. No. | Draft No./Cheque No. | Draft Date | Amount |
|--------------|----------------------|------------|-----------------|
| 1 | 8076050402262 | 8-05-2018 | 10,000 |
| 2 | 8087051006898 | 7-05-2018 | 10,000 |
| 3 | 422499 | 09-05-2018 | 10,000 |
| 4 | 8076050402224 | 08-05-2018 | 10,000 |
| 5 | 8076050402255 | -do- | 6,000 |
| 6 | 8076050402289 | -do- | 6,000 |
| 8 | 8075050402910 | 5-06-2018 | 6,000 |
| 9 | 8075050402903 | -do- | 8,000 |
| 10 | 80750504016678 | 28-05-2015 | 5,040 |
| 12 | 304761 | 17-08-2012 | 8,000 |
| 13 | 0100674 | 23-11-16 | 2,000 |
| 14 | 0068988 | 24-11-2016 | 2,000 |
| 15 | 017547 | 21-11-2016 | 10,000 |
| 16 | 791620 | 21-11-2016 | 2,000 |
| 17 | 8075050402903 | 5-06-2018 | 8,000 |
| 18 | 471112 | 4-05-2017 | 8,000 |
| 19 | 47113 | 4-05-2017 | 8,000 |
| 20 | 8076050401517 | 4-05-2017 | 10,000 |
| 21 | 8076050401555 | 13-06-2017 | 10,000 |
| 22 | 892284 | 4-05-2017 | 6,000 |
| 23 | 8084050003902 | 23-06-2016 | 6,000 |
| 24 | 8087051006904 | 7-05-2018 | 10,000 |
| Total | | | 1,61,040 |

Appendix-XIV

Statement showing outstanding temporary advance lying with the Implementing Officers given by the Zonal Development Officers as on May 2019

(Reference: Paragraph 4.6)

I. ZDO, Dhalai Zone

(₹ in lakh)

| Sl. No. | Name of IO | Purpose | Cheque No. | Cheque date | Outstanding Advance |
|---------|---------------------------|---|------------|-------------|---------------------|
| 1 | Khatendra Reang | Construction of RCC ring well & mini deep tube well | 853429 | 9/9/2016 | 4.59 |
| 2 | Khatendra Reang | Construction of RCC ring well at Mach Kumbir para | 853483 | 11/17/2016 | 1.02 |
| 3 | Khatendra Reang | Construction of cattle shed | 854357 | 3/30/2017 | 1.57 |
| 4 | Khatendra Reang | Construction of AWC kitchen shed | 854379 | 3/31/2017 | 1.92 |
| 5 | Lalchungnunga Rokhum, F.I | Production of fish seed at Kamalacherra VC | 853219 | 6/14/2016 | 0.20 |
| 6 | Man Bihari Tripura | Expenditure for fuel | 852719 | 4/4/2016 | 0.10 |
| 7 | Man Bihari Tripura | Expenditure for fuel | 852723 | 4/11/2016 | 0.10 |
| 8 | Man Bihari Tripura | Expenditure for fuel | 852738 | 4/22/2016 | 0.10 |
| 9 | Man Bihari Tripura | Expenditure for fuel | 852750 | 5/2/2016 | 0.10 |
| 10 | Man Bihari Tripura | Expenditure for fuel | 853208 | 6/6/2016 | 0.10 |
| 11 | Man Bihari Tripura | Expenditure for fuel | 853238 | 6/22/2016 | 0.10 |
| 12 | Man Bihari Tripura | Expenditure for fuel | 853264 | 7/14/2016 | 0.10 |
| 13 | Man Bihari Tripura | Expenditure for fuel & payment of internet bill | 853299 | 8/19/2016 | 0.13 |
| 14 | Man Bihari Tripura | Expenditure for fuel | 853414 | 9/5/2016 | 0.15 |
| 15 | Man Bihari Tripura | Expenditure for fuel | 853435 | 9/27/2016 | 0.10 |
| 16 | Man Bihari Tripura | Expenditure for fuel | 853454 | 10/5/2016 | 0.10 |
| 17 | Man Bihari Tripura | Expenditure for fuel | 853484 | 11/17/2016 | 0.10 |
| 18 | Man Bihari Tripura | Expenditure for fuel | 853828 | 1/4/2017 | 0.10 |
| 19 | Man Bihari Tripura | Expenditure for fuel | 853866 | 2/2/2017 | 0.10 |
| 20 | Man Bihari Tripura | Expenditure for fuel | 853887 | 2/28/2017 | 0.10 |
| 21 | Man Bihari Tripura | Expenditure for fuel | 854330 | 3/17/2017 | 0.10 |
| 22 | Mongal Mohan Tripura, PA | Const. of AWC building at Jogendra Roaja Para AWC of Natinmanu VC | 854346 | 3/25/2017 | 3.60 |
| 23 | Mungkarui Debbarma | Const. of crematorium near Manu River | 854323 | 3/15/2017 | 2.43 |
| 24 | Mungkarui Debbarma | Construction of AWC building | 854324 | 3/15/2017 | 7.27 |
| 25 | Nishi Kanta Debbarma | Construction of 2 Nos. RCC ring well and mini deep tube well | 853431 | 9/9/2016 | 4.60 |
| 26 | Nishi Kanta Debbarma | Maintenance of mini deep tube well of Zonal Office complex | 853845 | 1/11/2017 | 0.80 |
| 27 | Nishi Kanta Debbarma | Construction of 10 Nos. AWC kitchen shed | 854378 | 3/31/2017 | 1.60 |

Appendix-XIV (Contd..)

**Statement showing outstanding temporary advance lying with the Implementing
Officers given by the Zonal Development Officers as on May 2019**
(Reference: Paragraph 4.6)

I. ZDO, Dhalai Zone**(₹ in lakh)**

| Sl. No. | Name of IO | Purpose | Cheque No. | Cheque date | Outstanding Advance |
|----------------|-----------------------------|---|-------------------|--------------------|----------------------------|
| 28 | Sanjay Debbarma | Maintenance of mini deep tube well | 852788 | 5/16/2016 | 1.31 |
| 29 | Sanjay Debbarma | Construction of 3 (Three) Nos. mini deep tube well | 853430 | 9/9/2016 | 0.65 |
| 30 | Sanjay Debbarma | Construction of 8 (Eight) Nos. AWC Kitchen shed | 854377 | 3/31/2017 | 1.28 |
| 31 | Sarbananda Nath, DO (Seri.) | Conducting of skill development training programme on loin loom | 854382 | 3/31/2017 | 1.71 |
| 32 | Shyama Charan Debbarma | Expenditure in connection with meeting | 852720 | 4/4/2016 | 0.15 |
| 33 | Shyama Charan Debbarma | Celebration of Vanamahotsava 2016 | 853403 | 8/24/2016 | 0.20 |
| 34 | Shyama Charan Debbarma | Jungle clearing of Zonal office complex & Shikaribari health centre | 853443 | 10/3/2016 | 0.10 |
| 35 | Shyama Charan Debbarma | Celebration of Republic Day 2017 | 853852 | 1/24/2017 | 0.10 |
| 36 | Shyama Charan Debbarma | Conducting of training programme of Chairman/ Vice Chairman | 853858 | 1/30/2017 | 0.46 |
| 37 | Shyama Charan Debbarma | Training-cum-siklaham loan disbursement programme | 854308 | 3/8/2017 | 0.04 |
| 38 | Shyama Charan Debbarma | Seminar for distribution of sports materials | 854351 | 30/03/2017 | 0.02 |
| 39 | Sri Ujjal Datta, AA | Construction of AWC building. | 854347 | 25/03/2017 | 3.60 |
| Total | | | | | 40.90 |

Appendix-XIV (Concl.)

Statement showing outstanding temporary advance lying with the Implementing Officers given by the Zonal Development Officers as on May 2019

(Reference: Paragraph 4.6)

II. ZDO, South Zone

(₹ in lakh)

| Sl. No. | Name of I/O | Purpose | Cheque No. | Date | Amount |
|--------------|----------------------------|--|------------|------------|--------------|
| 1 | Sri Rakesh Debbarma, JE. | Maintenance (Mtc.) of Sailen Bahadur JB School | 201736 | 10-11-2016 | 5.81 |
| 2 | Sri Rakesh Debbarma, JE | Mtc. of Office Building Garjee | 201751 | 25-11-2016 | 2.09 |
| 3 | Sri Joysing Murasing, WA | MDTW Works | 201791 | 20-12-2016 | 0.29 |
| 4 | Sri Bikram Debbarma WA | MDTW Works | 201791 | 20-12-2016 | 2.92 |
| 5 | Sri Malindra Jamatia, PA | Const. of RCC Ring Well | 201792 | 20-12-2016 | 1.08 |
| 6 | Md. Abul Kasem, Driver | Petrol Oil | 201797 | 20-12-2016 | 0.05 |
| 7 | Sri Rakesh Debbarma, JE. | Const. of Coaching Complex | 278301 | 30-12-2016 | 46.8 |
| 8 | Sri Rakesh Debbarma, JE. | Mtc. of Market Stall | 278302 | 30-12-2016 | 2.97 |
| 9 | Sri Ajendra Debbarma, AI | Trg. Prog. V/C Act. | 278363 | 10-02-2017 | 1.52 |
| 10 | Sri Ajendra Debbarma, AI | Football Tournament | 278381 | 01-03-2017 | 0.67 |
| 11 | Sri Pancha Kr. Tripura, JO | Repairing of I/S Office R/Chari | 208347 | 28-03-2017 | 2.94 |
| 12 | ICAT, Rupaichari | Mtc. of ICAT Office | 208352 | 28-03-2017 | 0.16 |
| 13 | Sri Malindra Jamatia, PA | Implementation of Road | 208375 | 31-03-2017 | 0.94 |
| 14 | Sri Malindra Jamatia, PA | Field Levelling | 208375 | 31-03-2017 | 0.99 |
| Total | | | | | 69.23 |

Appendix-XV

Statement showing outstanding temporary advance lying with the Implementing Officers given by the Public Works Divisions
(Reference: Paragraph 4.6)

(I) Executive Engineer, West Division**(₹ in lakh)**

| Sl. No. | I O, Name | Name of Work | Cheque | Date | Amount |
|--------------------------------|-------------------------|--|--------|------------|--------|
| 1 | Naresh Debbarma | Maintenance (Mtc.) of Jr. Officer Quarter | 105529 | 29-04-2016 | 2.75 |
| | | Mtc. Old Council Bhawan | NA | 03-04-2016 | 0.47 |
| | | Providing and Fitting fixing tiles EM (Agri.) | NA | 31-08-2016 | 0.60 |
| Total of Naresh Debbarma | | | | | 3.82 |
| 2 | Prasenjit Bhowmik, JE-1 | Const. of composite office building | NA | 12-04-2016 | 9.90 |
| | | Const. of composite office building | NA | 15-06-2016 | 9.90 |
| | | MDTW | NA | 12-04-2016 | 1.61 |
| | | MDTW | 9337 | 27-09-2016 | 2.48 |
| | | MDTW | 9337 | 27-09-2016 | 2.48 |
| | | Const. Composite office building | 9339 | 03-10-2016 | 7.92 |
| | | MDTW | 9340 | 25-10-2016 | 2.48 |
| | | MDTW | 9340 | 25-10-2016 | 2.48 |
| | | Labour wages pipeline | 9346 | | 0.15 |
| | | Renovation of X-Ray machine Kherengber Hospital | 9348 | | 1.04 |
| | | MDTW | 109047 | 20-12-2016 | 1.62 |
| | | MDTW | NA | | 1.62 |
| | | MDTW | NA | | 1.62 |
| | | MDTW | NA | | 1.62 |
| | | Boundary wall jr. Officer Qtr. | 13533 | 09-01-2017 | 3.15 |
| | | Mtc. of H/Q Complex Up gra. | 13538 | 15-03-2017 | 6.04 |
| | | Pipe line | 13528 | | 2.46 |
| | | Const. of composite building | NA | | 9.90 |
| Total of Prasenjit Bhowmik, JE | | | | | 68.47 |
| 3 | Subodh Debbarma, JE | Hiring of Vehicle | NA | 24-11-2016 | 0.05 |
| | | Extn. of Takarjala Sub-ZDO office | NA | 30-11-2016 | 0.48 |
| | | IE Ticket Counter | NA | 22-12-2016 | 1.00 |
| | | Providing Panel Board | NA | 15-12-2016 | 0.49 |
| | | NA | NA | 20-12-2016 | 0.82 |
| | | IE Ticket Counter | NA | 06-01-2017 | 1.01 |
| | | Sculpture of ADC HQ. Complex | NA | 19-01-2017 | 0.20 |
| | | Republic Day 26 th January 2017 | NA | 19-01-2017 | 0.45 |
| | | Panel Board | NA | 03-02-2017 | 0.54 |
| | | Chief Minister Visit 26 th January 2017 | NA | 07-03-2017 | 0.10 |
| | | | | | |

Appendix-XV (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers given by the Public Works Divisions
(Reference: Paragraph 4.6)

(I) Executive Engineer, West Division

(₹ in lakh)

| Sl. No. | I O, Name | Name of Work | Cheque | Date | Amount |
|--|--------------------------------------|--|--------|------------|--------------|
| | | Hiring of Vehicle | NA | 07-03-2017 | 0.05 |
| | | Replace ceiling fan at Kherengber hospital | NA | 04-10-2016 | 0.36 |
| Total of Subodh Debbarma, JE | | | | | 5.55 |
| 4 | Amit Das, JE & AE Bishramganj | Cultural building at South Taibandal | 112005 | 23-03-2017 | 0.40 |
| | | Constn. of stage & gate for Lampra Oathop Ter at Chandul | 110718 | 09-02-2017 | 0.25 |
| Total of Amit Das, JE | | | | | 0.65 |
| 5 | Er. Brajendra Debbarma, AE, Hezamara | Hiring of Vehicle | 105600 | 06-06-2016 | 0.05 |
| | | | 102286 | 06-08-2016 | 0.05 |
| Total of Brajendra Debbarma, AE, Hezamara | | | | | 0.10 |
| Grand Total | | | | | 78.59 |

(II) Executive Engineer, South Division

(₹ in lakh)

| Sl. No. | Name of IO | Purpose | Cheque No. | Date | Amount |
|--------------|---------------------|--|------------|----------|--------------|
| 1 | Subash Noatia, JE | Const. of RCC well | 0202528 | 09.05.16 | 0.88 |
| | | | 278541 | 13.02.17 | 1.00 |
| | | Improvement of road Serthum Kalai para to Bengali para | NA | 24.05.16 | 1.00 |
| 2 | Nadiram Tripura, JO | Sinking & installation of mini deep tube well (DWS) | NA | 18.08.16 | 4.95 |
| | | | NA | 27.01.17 | 4.16 |
| Total | | | | | 11.99 |

Appendix-XV (Concl.)

Statement showing outstanding temporary advance lying with the Implementing Officers given by the Public Works Divisions
(Reference: Paragraph 4.6)

(III) Executive Engineer, Khowai Division**(₹ in lakh)**

| Sl. No. | Name of Implementing Officer | Purpose | Cheque No. | Date | Amount |
|--------------------|--|---|------------|-----------|--------------|
| 1 | Sukhamoy Debbarma AE, Ampura Sub- Division | Sinking & Instt. Of MDTW at near the SZDO's office Baijalbari Sub-Zone, TTAADC. | 882668 | 24-Nov-16 | 3.62 |
| 2 | Sukhamoy Debbarma AE, Ampura Sub- Division | Const. of Decoration of different kinds of stall and stage for state level "Adhibasi sahitya O Sanskriti Mela 2016 at Khowai Govt. School ground. | 881891 | 17-Feb-17 | 3.00 |
| 3 | Chiranjib Debbarma JE-I under AE, Tulashikok | Mtc. of Iswar Chandra Vidya Sagar ST Boy's Hostel at Devendra Chow. Para under Harepkuwar I/S. TTAADC. | 874734 | 17-Oct-16 | 7.67 |
| 4 | AE, Mungiakami and Subarata Dey JE-I | Mtc. of MDTW at Dolu cherra near the house of Sachindra D/B under Pashim Rajnagar ADC V/C, TTAADC. | 874505 | 10-May-16 | 0.11 |
| 5 | AE, Ampura and Gourbindu Debarma, JE-I | Const. of 200 seated Boy's Ashram School building at Devendra chow. para /S.H:- Constn. of retaining wall & levelling field | 854696 | 3-Aug-16 | 10.69 |
| 6 | AE, Ampura and Gourbindu Debarma, JE-I | Mtc. of MDTW at Ampura bari under South R.C Ghat Baijalbari Sub- Zone, TTAADC. | 874507 | 10-May-16 | 0.11 |
| Grand Total | | | | | 25.20 |

Appendix-XVI

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Animal Resources Development and Fisheries Department

(Reference: Paragraph 4.6)

(I) Assistant Director, Animal Resources Development Department, West Tripura

| Sl. No. | Name of the implementing agency | Purpose | Cheque No. | Date | Amount (₹ in lakh) |
|-------------|---|-----------------------------------|------------|------------|-----------------------|
| 1 | VD, Jampuijala | Animal Health Camp | 108586 | 24-01-2017 | 0.41 |
| 2 | | Awareness Camp | 108589 | 27-01-2017 | 0.41 |
| 3 | | Cattle rearing | 108593 | 27-01-2017 | 0.41 |
| 4 | | Pig Multiplication Scheme | 110905 | 07-02-2017 | 0.50 |
| Total | | | | | 1.73 |
| 5 | VD, Hezamara. | Inauguration of TWMPCS, Balurband | 106352 | 27-09-2016 | 0.34 |
| 6 | | | 108591 | 24-11-2016 | 0.23 |
| Total | | | | | 0.57 |
| 7 | Vety. Officer, VD, Mungiakami | Cross breed bull | 108597 | 31-01-2017 | 0.31 |
| Total | | | | | 0.31 |
| 8 | VD, Tulashikok | Cross breed bull | 108697 | 31-01-2017 | 0.31 |
| Total | | | | | 0.31 |
| 9 | Vety. Hospital, Khumulwng. | Animal Health Camp | 108599 | 31-01-2017 | 0.12 |
| Total | | | | | 0.12 |
| 10 | Managing Director of Gomati Cooperative Milk Producers' Union Ltd., Agartala. | | | | |
| | NA | | 10-11-2016 | 7.60 | |
| Total | | | | | 7.60 |
| Grand Total | | | | | 10.64 |

Appendix-XVI (Contd..)

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Animal Resources Development and Fisheries Department

(Reference: Paragraph 4.6)

(II) Assistant Director, Animal Resource Development Department, South Tripura

| Sl. No. | Name of IO | Purpose | Cheque No. | Date | Amount (₹ in lakh) |
|--------------------|---|--|------------|------------|--------------------|
| 1 | Suresh Ch. Jamatia, ARDA, VD, Killa | LIT Poultry Downstream Scheme | 202426 | 30/04/2016 | 1.44 |
| Total | | | | | 1.44 |
| 2 | Sri Birendra Tripura, ARDA, VFAC, Takka Tulshi | Project for egg conduction through LIT Poultry rearing in backyard | 202424 | 30/04/2016 | 1.87 |
| Total | | | | | 1.87 |
| 3 | Sri Mongsa Mog, ARDA, VFAC, Pathai Mog Para | Backyard in LIT Poultry Rearing Scheme | 202425 | 30/04/2016 | 1.15 |
| Total | | | | | 1.15 |
| 4 | Sri Kishore Kr. Jamatia, ARDEO, VFAC, Taidu | Goat Rearing Scheme | 293324 | 28/02/2017 | 0.63 |
| Total | | | | | 0.63 |
| 5 | Sri Gandhi Kr. Jamatia, ARDA, SMSC, Gamaria | Backyard in LIT Poultry Rearing Scheme | 202425 | 30/04/2016 | 0.96 |
| Total | | | | | 0.96 |
| 6 | Sri Jewel Debbarma, ARDA, VFAC, Atharabhola | Implementation of LIT Poultry Downstream Scheme | 202426 | 30/04/2016 | 0.57 |
| Total | | | | | 0.57 |
| 7 | Sri Angkya Mog, ARDA, VFAC, North Manubankul | Piggery Scheme | 202426 | 30/04/2016 | 5.15 |
| 8 | Sri Datta Debbarma, ARDA (F. Pay) VFAC, Kailash Nagar | Backyard LIT Poultry Rearing Scheme | 202425 | 30/04/2016 | 1.15 |
| Total | | | | | 6.30 |
| Grand Total | | | | | 12.92 |

Appendix-XVI (Concl.d.)

Statement showing outstanding temporary advance lying with the Implementing Officers in respect of Animal Resources Development and Fisheries Department
(Reference: Paragraph 4.6)

(III) Assistant Director, Animal Resources Development Department, North Tripura

(₹ in lakh)

| Sl. No. | Name of the I.O | Purpose | Cheque No. | Date | Amount lying outstanding as on 20/06/2019 |
|-------------|--|---------------------------------------|------------|------------|---|
| 1 | Veterinary Officer, Hospital, Pecharthal | BLBH Pecharthal old & New | 142873 | 10/05/2016 | 2.05 |
| 2 | | LIT poultry scheme 2016-17 | 999330 | 04/03/2017 | 0.40 |
| 3 | | Goat rearing scheme 2016-17 | 999336 | 25/03/2017 | 0.36 |
| 4 | | Pig multiplication centre-2016-17 | 999336 | 25/03/2017 | 0.50 |
| Total | | | | | 3.31 |
| 5 | Veterinary Officer, Veterinary Dispensary, Dasda | BLBH, Dasda and BLBH, Kanchanpur | 142873 | 10/05/2016 | 1.60 |
| 6 | | Massive promotion of Backyard Poultry | 142878 | 16/05/2016 | 7.50 |
| 7 | | Backyard L.I.T Poultry | 999330 | 09/03/2017 | 1.13 |
| 8 | | Pig Multiplication centre | 999336 | 25/03/2017 | 0.50 |
| Total | | | | | 10.73 |
| Grand Total | | | | | 14.04 |

(IV) Principal Officer, Fisheries

| Name of IO | Purpose | Cheque No. | Date | Amount |
|---|--|------------|------------|-------------|
| Tapan Kr Debbarma, Fishery Officer (FO) | Replacement of GI pipe related to Prawn Hatchery | 107115 | 04-10-2016 | 0.05 |
| | Four days netting purpose | 107138 | 08-03-2017 | 0.05 |
| | Four days netting purpose | 107139 | 08-03-2017 | 0.13 |
| Total | | | | 0.23 |

(V) Superintendent of Fisheries, Gandacherra

| Sl.No. | Name of IO | Purpose | Cheque No. | Date | Amount |
|--------------|-----------------------------|---|------------|------------|-------------|
| 1 | Sri Apu Das, FO | Up gradation of training hall at Sarma | 759743 | 04-01-2017 | 2.00 |
| 2 | Farm In charge, Sarma F.B.F | Maintenance of I.M.C. Hatchery | 376436 | 07-02-2017 | 0.50 |
| 3 | Farm In charge, Sarma F.B.F | Water lifting arrangement at Sarma F.B.F. | 376460 | 15-03-2017 | 0.60 |
| Total | | | | | 3.10 |

(VI) Superintendent of Fisheries, Kanchanpur

| Name of the Implementing Officer | Purpose | Cheque No. | Date | Amount |
|----------------------------------|--------------------------------------|------------|------------|-------------|
| Manik Chakarborty, FI | Construction of Mini house Ice Plant | 146121 | 02-04-2016 | 3.00 |
| Total | | | | 3.00 |

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in**

<https://cag.gov.in/ag/tripura>