

**Report of the
Comptroller and Auditor General of India
for the year 2017-18**



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

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



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TABLE OF CONTENTS

Particulars	Paragraph	Page(s)
Preface		iii
Overview		v-viii
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	7
Sources and Application of Funds	2.2	7
Receipt and Expenditure against Budget Provision	2.3	10
Conclusion	2.4	11
Recommendations	2.5	12
Chapter-III: Comments on Accounts		
Introduction to Accounts	3.1	13
Scope of Audit	3.2	14
District Fund	3.3	14
Revenue Section	3.3.1	14
Capital Section	3.3.2	17
Debt Section	3.3.3	17
Deposit Fund	3.4	17
Cash Management	3.5	22
Non-preparation of Bank Reconciliation Statement	3.6	26
Non-declaration of Accounting Policies	3.7	27
Conclusion	3.8	28
Recommendations	3.9	28
Chapter-IV: Compliance Audit Observations		
Unfruitful and idle expenditure under Rastriya Krishi Vikash Yojana (RKVY)	4.1	30
Unfruitful expenditure on Cage Culture in Dumbur Reservoir	4.1.1	30
Idle expenditure on construction of Mini Ice Plants	4.1.2	31
Idle Expenditure on construction of Farmers hostel	4.1.3	32
Unfruitful expenditure on implementation of Cross Breed Heifer project under RKVY Scheme.	4.1.4	32
Idle expenditure on implementation of Murrah Buffalo project	4.1.5	34
Wasteful expenditure on creation of rubber plantation	4.2	35
Wasteful expenditure on plantation of drumstick	4.3	37
Wasteful expenditure on improvement of road	4.4	37

Particulars	Paragraph	Page(s)
Unfruitful expenditure on water lifting facilities	4.5	39
Doubtful execution of work	4.6	40
Idle expenditure on construction of market stalls	4.7	40
Idle expenditure on Statues	4.8	41
Outstanding Temporary Advances	4.9	41
Outstanding Inspection Reports	4.10	42
Follow up action on Audit Reports	4.11	43
Conclusion	4.12	43
Recommendation	4.13	44
Appendices		47-80

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 2017-18.

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 2017-18.

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 2017-18 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, 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 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 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 2017-18 to the Principal Accountant General (Audit) by nine months.

Paragraph 1.4

Recommendations

The Council may ensure timely submission of Annual Accounts to the Accountant General (Audit) to adhere with the prescribed timeline.

The Council needs to strengthen its internal control mechanism, take action on deficiencies in Cash management.

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 Fund

Total receipts of the Council decreased by 11.88 *per cent* from ₹ 649.49 crore in 2016-17 to ₹ 572.30 crore in 2017-18.

During 2017-18, transfer fund decreased by 34.33 *per cent* (from ₹ 397.13 crore in 2016-17 to ₹ 260.81 crore in 2017-18), the State share of Taxes increased by 81.64 *per cent* (from ₹ 67.93 crore in 2016-17 to ₹ 123.39 crore in 2017-18) and Own revenue receipts increased by 83.47 *per cent* (from ₹ 9.98 crore in 2016-17 to ₹ 18.31 crore in 2017-18) while State Plan fund for ADC was static compared to previous year.

Tripura Tribal Areas Autonomous District Council (TTAADC) could utilise only 58 *per cent* of the total available funds of ₹ 974.60 crore during 2017-18 and fund of ₹ 405.37 crore was lying unutilised as closing balance at the end of 2017-18.

Paragraph 2.2

Recommendations

The 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.

The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately.

The Council should map its administrative expenditure with respect to its income from own sources and spend wisely on revenue generation activities for financial sustainability.

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

3. Comments on Accounts

Receipts of the Council were understated by ₹ 7.63 crore in the Annual Accounts of the Council as 10 Drawing and Disbursing Officers (DDOs) received the funds directly from various departments of the State Government for implementation of schemes which were not accounted for by the DDOs in their accounts.

(Paragraph 3.3.1.1)

Capital outlay was understated by ₹ 22.50 crore and Revenue expenditure was overstated to that extent in the Annual Accounts of the Council.

(Paragraph 3.3.2.1)

Closing bank balance of the Council was understated by ₹ 7.56 crore due to non-inclusion of investment made in fixed deposit by the Council.

{Paragraph 3.5.1(i)}

The closing balance of the Council was understated as the unspent balances of ₹ 5.59 crore lying with the Sub-Zonal Development Officers and the Implementing Officers were not reflected in the Annual Accounts of the Council in 2017-18.

{Paragraph 3.5.1(ii)}

The closing balance of the Council was understated by ₹ 64.11 crore due to difference in figures between the Cash Book of Executive Officer (Finance) and Annual Accounts of the Council.

{Paragraph 3.5.1(v) (a,b)}

The difference of ₹ 26.32 crore in the closing cash balances shown in the Annual Accounts of the Council and the actual balances as per Cash Book of 35 DDOs remained un-reconciled.

{Paragraph 3.5.1(vii)}

Due to non-preparation of Bank Reconciliation Statement as on 31 March 2018 by four DDOs there was a difference of ₹ 6.83 crore between Cash Book and Bank Statement.

(Paragraph 3.6)

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 receipts for implementation of schemes.

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.

4. Compliance audit

Audit noticed the following irregularities in implementation of various works under Rastriya Krishi Vikash Yojana (RKVY):

The Council incurred unfruitful expenditure of ₹ 97.50 lakh on cage-culture in Dumbur Reservoir due to absence of skilled staff, lack of supervision, wrong site selection, etc.

There was an idle expenditure of ₹ 24.84 lakh on construction of three mini ice plants as they could not be made operational due to absence of power supply and delay in installation of machineries and freezing devices.

The Council incurred an expenditure of ₹ 43.59 lakh on construction of 30 seated farmers hostel building which could not be put to use as the same was not yet inaugurated.

There was unfruitful expenditure of ₹ 72.43 lakh on implementation of Cross Breed Heifer project due to sale and death of cows.

Further, the Council incurred an idle expenditure of ₹ 66.05 lakh on implementation of Murrah Buffalo project due to poor planning. Besides, the objectives of the project were also defeated.

(Paragraphs 4.1.1 to 4.1.5)

Due to non-supply of poly bag plants for rubber plantation by the supplier within the stipulated time and by not carrying out second year maintenance, the entire expenditure of ₹ 99.41 lakh became wasteful.

(Paragraph 4.2)

An expenditure of ₹ 9.45 lakh on plantation of drumsticks was wasteful as the stem cuttings dried up due to late plantation.

(Paragraph 4.3)

Due to lack of co-ordination with the State Public Works Department (PWD), the Council had incurred wasteful expenditure of ₹ 21.93 lakh on construction of three abutment walls for improvement of road as the State PWD had constructed RCC bridge under Pradhan Mantri Gram Sadak Yojana (PMGSY).

(Paragraph 4.4)

Due to absence of feasibility study and non-availability of water throughout the year, there was an unfruitful expenditure of ₹ 25.50 lakh on water lifting facilities for fish breeding and production.

(Paragraph 4.5)

There was a doubtful expenditure of ₹ 8.40 lakh on installation of Mini Deep Tube Well (MDTW) due to non-availability of three stage photographs of MDTW and electricity bills in the name of beneficiaries.

(Paragraph 4.6)

Due to non-selection of beneficiaries by the Village Committees, there was an idle expenditure of ₹ 17.91 lakh on construction of market stalls as the same were not allotted till October 2021.

(Paragraph 4.7)

An expenditure of ₹ 22.49 lakh incurred on preparation of three statues along with ornamental decoration of their bases was unfruitful as they were lying in the Council's museum for 48 months till October 2021.

(Paragraph 4.8)

Temporary advances of ₹ 4.47 crore given to different Implementing Officers (IOs) during 2017-18 for execution of different works, were outstanding due to non-submission of adjustment bills by the IOs.

(Paragraph 4.9)

Recommendations

The Council may ensure timely supply of material by suppliers for implementation of projects.

The Council may co-ordinate with the State Government agencies before implementation of projects to avoid delay.

The Council may make proper plan before taking up of any projects to avoid unfruitful and wasteful expenditure.

The Council may take initiatives to obtain adjustment bills from the Implementing Officers immediately after completion of work and a monitoring mechanism may be put in place for tracking the outstanding advances given to the Implementing Officers.

Internal controls be strengthened for proper functioning of the Council.

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”¹ or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation, inheritance of property, marriage and divorce and social customs.

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

The total area of the TTAADC is 7,132.56 sq.km, which covers about 68 *per cent* of the total area (10,491 sq. km) of the State. Its headquarter is situated at Khumulwng in West Tripura District.

A 30 member Council governs TTAADC, out of which, 28 are elected through adult suffrage while the Governor appoints the remaining two members. Out of 28 elected seats, 25 seats are reserved for Scheduled Tribes. During 2017-18 there were 28 elected members and two nominated members in the Council.

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.

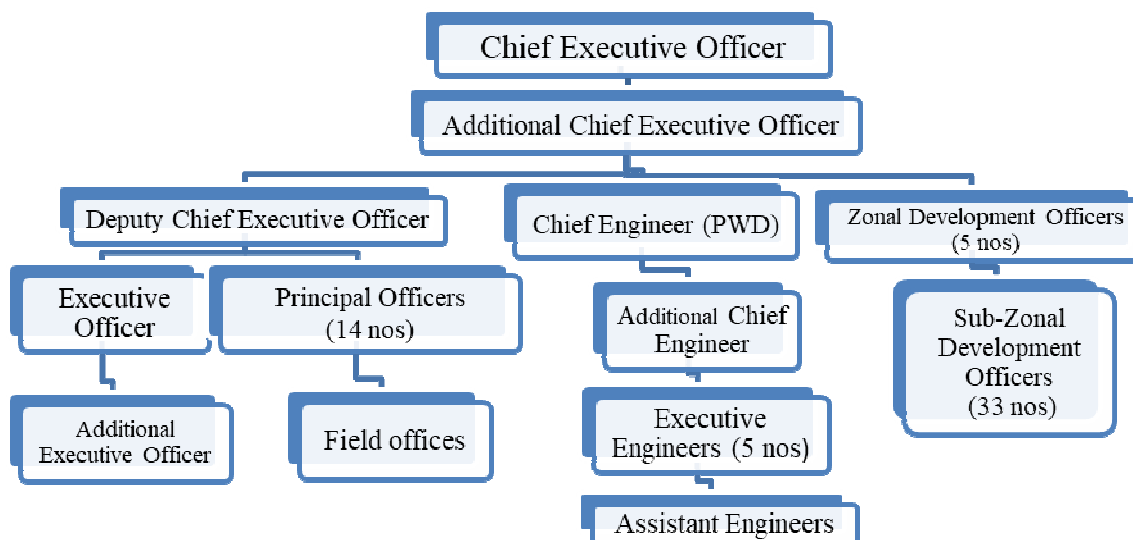
The Council also has the power to assess, levy and collect revenue in respect of land and buildings, taxes on professions, trades, callings and employment, animals, vehicles and boats, tolls on passengers and goods carried in ferries and for the maintenance of schools, dispensaries and roads within the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

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

1.2 Administrative set-up of the Council

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

Chart 1.1: Administrative set up of the Council



During 2017-18, 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 it with all 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*), Information Cultural Affairs & Tourism (ICAT) (82 *per cent*), Planning (67 *per cent*),

Public Works Department (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 2017-18 were submitted to Audit in the prescribed format in February 2019 and subsequently the revised Statement No-6 was submitted in March 2019 with a delay of nine months.

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

1.5 Internal Controls

Internal control system is an integral part of functioning of an organisation to govern its activities effectively in order to achieve its objectives. It is intended to provide reasonable assurance of proper enforcement of Act, Rules and 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 adjustments 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 2017-18. Additional Chief Executive Officer (CEO) and Deputy CEO did not verify any Cash Book of any DDO during 2017-18. 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 2017-18.
- 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 2017-18.
- 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 five *per cent* units during 2017-18.

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 any 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 preparing Annual Accounts of the Council for the year 2017-18.

While admitting the audit observation, the Council stated (May 2019) that corrective steps would be made to avoid such lapses in future. Appreciating the audit observations, the Council further added (October 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 to the Constitution of India 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. The District Fund of the Autonomous District Council (ADC) is constituted under the provisions of Sub- Paragraph (I) of Paragraph 7 of the Sixth Schedule.

In terms of provisions of Paragraph 7 (2) of the Sixth Schedule, Tripura Tribal Areas 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 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 first division 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. The second division shall deal with the expenditure of Capital nature met from borrowed funds. It also deals with the loans and their repayments by the Council as also loans & advances disbursed and their recoveries thereof by the Council.

B. Deposit Fund

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

2.2 Sources and Application of Funds

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

- i) TTAADC collects its own revenue through trade license, market auction, sale proceeds, registration fee, bank interest, *etc.*
- ii) 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).

- iii) Resources made available by the State Government through State Plan.
- iv) 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 2017-18 with 2016-17. Details of Receipts and Disbursements for the year 2017-18 are shown in **Appendix-I**.

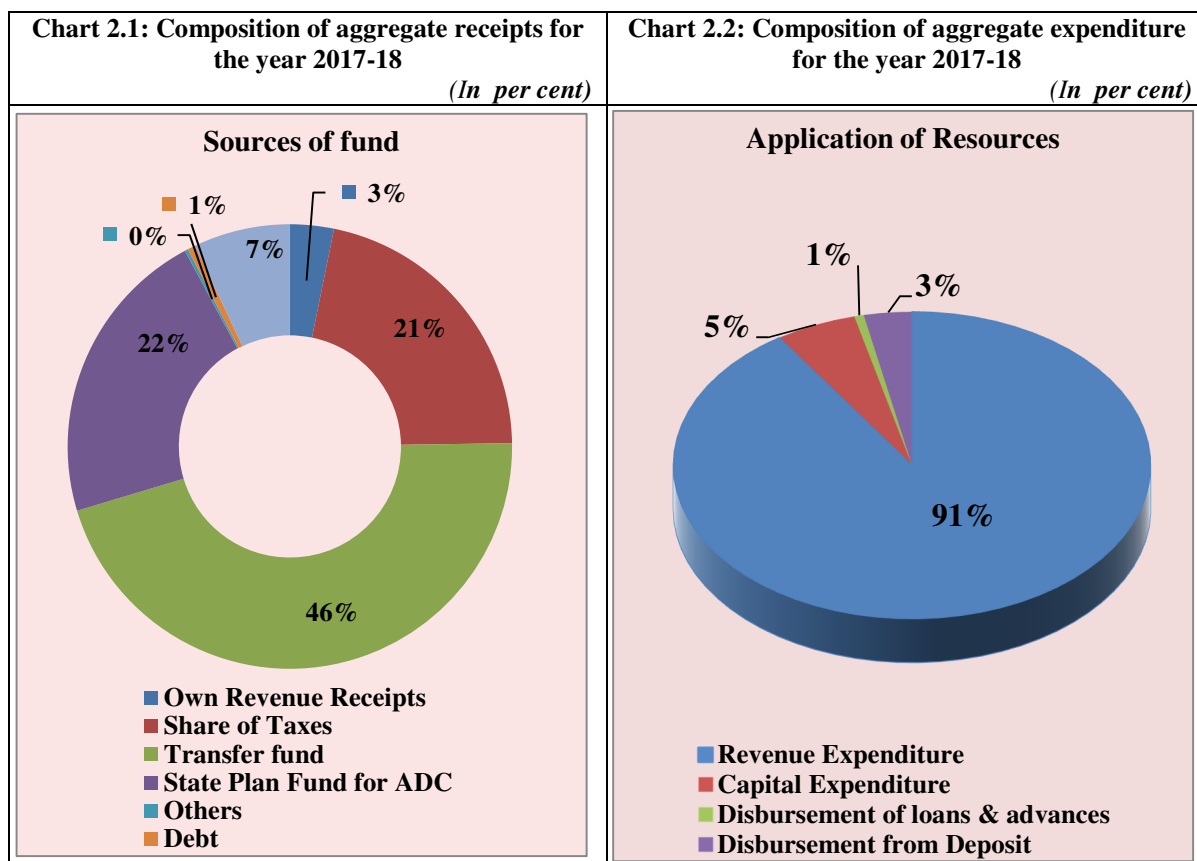
Table 2.1: Details of Sources and Applications of funds during 2017-18 compared to 2016-17

(₹ in crore)

	Particulars	2016-17	2017-18	Increase/Decrease (in percentage)
Sources	Own Revenue Receipts	9.98	18.31	83.47
	Share of Taxes	67.93	123.39	81.64
	Transfer Funds	397.13	260.81	-34.33
	State Plan Fund for ADC	125.00	125.01	0.00
	Others	13.55	1.30	-90.41
	Debt	2.42	3.32	37.19
	Deposit	33.48	40.16	19.95
	Total (Revenue)	649.49	572.30	-11.88
Application	Revenue Expenditure	460.90	515.77	11.90
	Capital Expenditure	17.19	31.29	82.02
	Disbursement of Loans & Advances	2.79	3.69	32.26
	Disbursement from Deposit	32.81	18.48	-43.68
	Total (Disbursements)	513.69	569.23	10.81
Opening Cash balances		266.50	402.30	
Closing Cash balance		402.30	405.37	

During 2017-18, TTAADC had received ₹ 123.39 crore as share of taxes, ₹ 125.01 crore as plan fund, ₹ 260.81 crore as transfer fund, ₹ 3.32 crore from recovery of loans and advances, ₹ 40.16 crore from deposits and ₹ 1.30 crore from other sources from the State Government. TTAADC also showed ₹ 18.31 crore² being receipts as revenue, interest money, unspent money of salary and development scheme, recovery of loans and advance, etc. during 2017-18 in their Annual Accounts. Composition of Council resources and their application during 2017-18 are depicted in **Chart 2.1** and **Chart 2.2**.

² Revenue: ₹ 3.89 crore, Interest money: ₹ 6.26 crore, unspent money of salary and development scheme: ₹ 8.15 crore, Recovery of computer/medical loan and advance: ₹ 0.01 crore



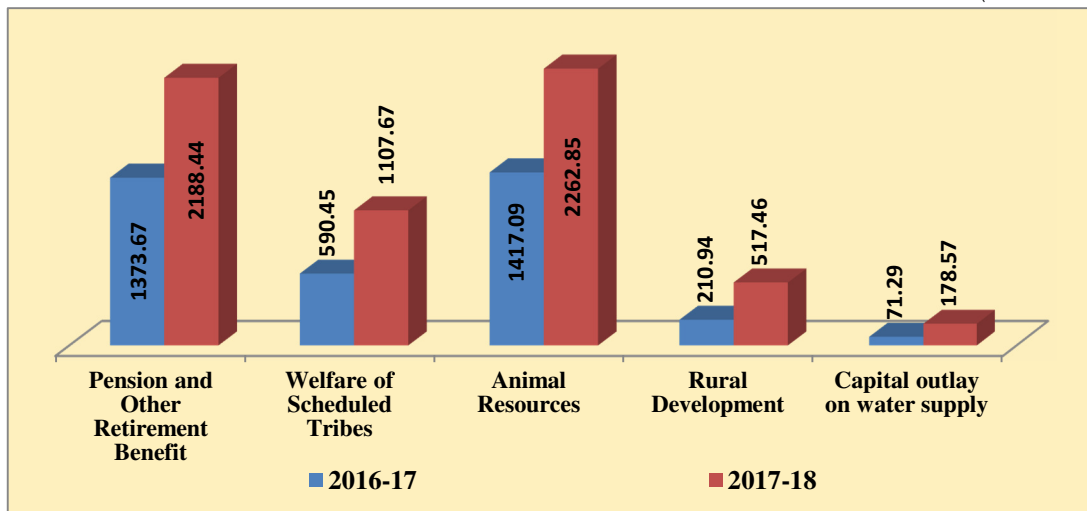
Source: Information furnished by the Council

Overview of Council's fiscal transactions during 2017-18 vis-à-vis 2016-17:

- Total receipts of the Council decreased by 11.88 per cent from ₹ 649.49 crore in 2016-17 to ₹ 572.30 crore in 2017-18. Analysis revealed that during 2017-18 transfer fund decreased by 34.33 per cent (₹ 397.13 crore in 2016-17 to ₹ 260.81 crore in 2017-18) and share of taxes increased by 81.64 per cent (₹ 67.93 crore in 2016-17 to ₹ 123.39 crore in 2017-18) whereas plan assistance and other sources were static compared to previous year.
- Against the available funds of ₹ 974.60 crore (Total receipts of ₹ 572.30 crore during the year and unspent balance of ₹ 402.30 crore of previous year), the Council spent ₹ 569.23 crore (58 per cent) leaving a closing balance of ₹ 405.37 crore. In course of audit, it was noticed that closing balance included General Provident Fund (GPF) amounting to ₹ 134.80 crore and advances of ₹ 61.70 crore given to departmental Implementing Officers (IOs) for execution of works. It also included ₹ 35.78 crore received by the Executive Officer (EO) (Finance) from the State Government in March 2018 which could not be utilised during the year. Reasons for not spending the balance amount of ₹ 173.09 crore were not found on record.
- The total revenue expenditure of the Council increased by 11.90 per cent from ₹ 460.90 crore in 2016-17 to ₹ 515.77 crore in 2017-18. Analysis revealed that increase in expenditure under five Major Heads of accounts during 2017-18 as compared to 2016-17. The increase ranged between 59 per cent to 150 per cent. However, under nine major heads, a decrease in expenditure during 2017-18 as

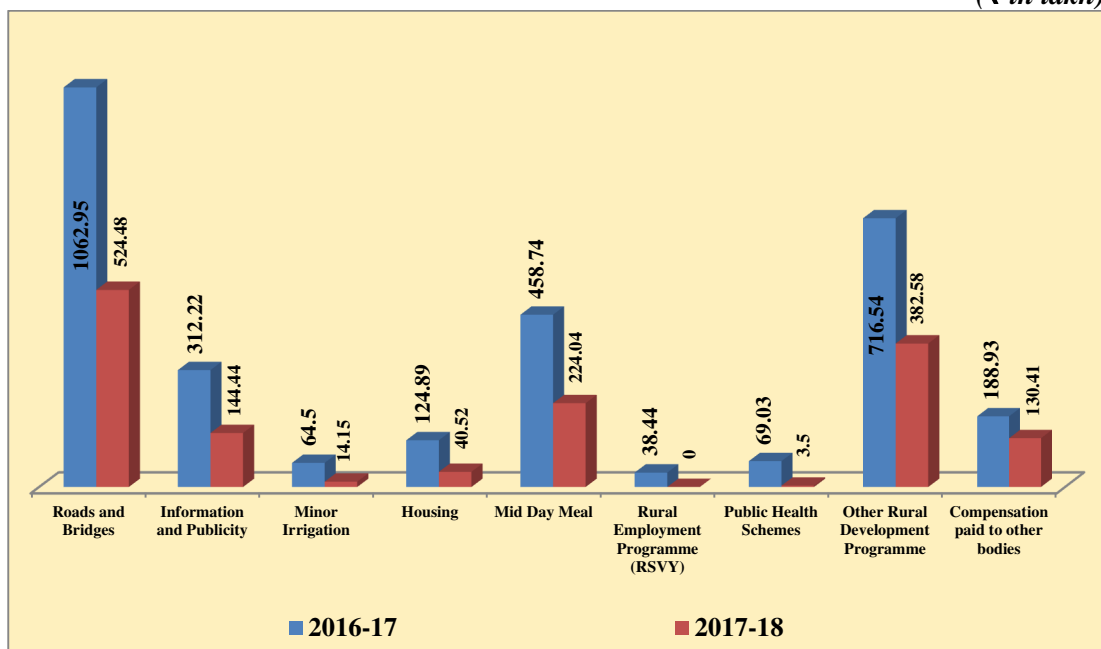
compared to 2016-17 was noticed. The decrease ranged between 31 *per cent* to 100 *per cent*. Details of increase and decrease in expenditure in 2017-18 as compared to previous year are shown in **Chart 2.3** and **Chart 2.4**.

Chart 2.3: Heads in which more expenditure was incurred as compared to 2016-17
(₹ in lakh)



Source: Annual Accounts of the Council

Chart 2.4: Major Heads in which expenditure was less as compared to 2016-17
(₹ in lakh)



Source: Annual Accounts of the Council

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 revealed the following:

- During 2017-18, the Council prepared receipts estimates of ₹ 661.17 crore against which, it received ₹ 572.30 crore from the State Government and from its own sources. The Council had received 'Transfer fund under GIA' of ₹ 260.81 crore, 'ADC Plan fund-GIA' of ₹ 125.01 crore and 'Share of Taxes' of ₹ 123.39 crore

against the budget estimates of ₹ 249.94 crore, ₹ 151.80 crore and ₹ 82.22 crore respectively. In addition, Council received ₹ 1.30 crore from the State Government as Grant-in-Aid in the shape of festival advance/ grant against which no provision was made in the budget. Further, provision of ₹ 175.95 crore was also made in the budget under the Head '14th Finance Commission' against which, no fund was received. Reason for making excess provision in the budget was not found on record.

- b. During scrutiny of expenditure against budget in respect of line items, it was noticed that there was overall excess of ₹ 3.30 crore under '2059-Public Works office building (₹ 2.60 crore) and '2216-Housing Residential Building' (₹ 0.70 crore). This was mainly due to excess expenditure on 'construction of composite office building at Khumulwng Phase-II' and 'construction/ maintenance of residential building'. Further, overall savings of ₹ 8.90 crore were also noticed under 18 Revenue Major Heads. The Council did not incur any expenditure under seven Head of accounts viz., 2851-Village and Small Industries, 2525-Co-operation, 3451-Economic Services, 2702-Minor Irrigation, etc. though budget provision was made for ₹ 1.80 crore under these Major Heads. The Council had incurred expenditure ranging from 3.06 *per cent* to 61.84 *per cent* under 12 Major Heads. Major savings were noticed under 3054-Roads & Bridges (₹ 2.23 crore), 2403-Animal Resources and Development Departments (₹ 1.72 crore), 2501- Rural Development (₹ 1.48 crore), 2851-Village and Small Industries (₹ 1.35 crore), etc. Reasons for excess/ savings were not found on record.
- c. Scrutiny of State Finance Accounts 2017-18 revealed that during the year, the State Government had collected taxes of ₹ 198.25 crore under Agricultural income, Land revenue, Taxes on vehicle, Forestry and Wildlife, Industries and Taxes on profession. As per agreed share of taxes, the State Government had to release ₹ 59.51 crore to the Council against which, it released ₹ 123.39 crore.
- d. During the year, the Council had collected revenue of ₹ 18.31 crore from its own sources against the budget estimates of ₹ 7.26 crore. The variation in collection of revenue was mainly due to receipts 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

The Council had utilised only 58 *per cent* of total available funds during the year 2016-17.

Variations between the Budget Estimates (BE) and actual receipts and expenditure during 2017-18 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.

2.5 Recommendations

In view of the ongoing irregularities, it is recommended that:

- i. 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.*
- ii. The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately.*
- iii. 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, which take place during a financial year commencing from 1 April to 31 March. The Annual Accounts of the District Council shall be maintained in such forms as may be prescribed by the Comptroller and Auditor General of India. The Annual Accounts so compiled in prescribed forms and duly authenticated by the Chief Executive Officer (CEO) and Executive Officer (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 2017-18 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 ³)
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:

- 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

³ 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.

Tax, General Provident Fund (GPF), Group Savings Linked Insurance Scheme (GSLI), Cess and Professional Tax. However, there was no outstanding debt of the Council.

- In Statements No. 1 and 4, recovery of Festival advance was shown as ₹ 83.56 lakh whereas according to Statement No. 5 receipts was shown as ₹ 331.56 lakh. As a result, receipts under 'Debt Section' remained understated by ₹ 248.00 lakh.
- As per Statement No. 6, total disbursement under Revenue Section and Capital Section was depicted as ₹ 515.77 crore and ₹ 31.29 crore respectively but in Statement No. 1, disbursements under revenue section and capital section were wrongly depicted as ₹ 528.41 crore and ₹ 18.66 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 EEs and eight other Drawing and Disbursing Officers (DDOs) using Simple Random Sampling Without Replacement (SRSWOR) method. A list of selected units is detailed in **Appendix-II**.

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

Audit of the accounts of TTAADC for the year 2017-18 were 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 Receipt of Scheme funds of ₹ 7.63 crore not routed through Council Accounts

Scrutiny of records of the selected DDOs revealed that 10 DDOs received ₹ 7.63 crore directly from various departments of the State Government for implementation of schemes related to Sarva Siksha Abhiyan (SSA), Mid Day Meal (MDM), Pradhan Mantri Matri

Vandana Yojana (PMMVY), SABLA⁴, De-worming, Goatary, Piggery, construction of community centre, market stall, repairing of school, improvement of road, *etc.* Details are shown in **Table 3.2**.

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

(₹ in lakh)

Sl. No.	Name of the DDO	Funds Received	From Whom Received	Purpose
1	Inspector of Schools (Karbook)	313.41	District Education Officer, Gomati District	SSA
2	Inspector of Schools (Tulashikok)	251.28	District Education Officer, Khowai District	SSA
3	Asstt. Director, ARDD, B.C Manu	114.47	Various State Government departments	Implementation of Goatary, Piggery, <i>etc.</i>
4	ZDO (West)	72.03	SDM and BDO, Jampuijalla	Construction of community centre, market stall, <i>etc.</i>
5	Executive Engineer (Dhalai)	6.44	BDO, Manu	Improvement of road
6	ZDO (Dhalai)	3.26	DPC (DEO), Dhalai	Monthly remuneration
7	CDPO (Chawmanu)	0.63	District Inspector of Social Education	Sabala, De-worming, <i>etc.</i>
8	Inspector of Schools (Watloktwithu)	0.14	District Education Officer, West Tripura District	SSA, MDM
9	CDPO (Damcherra)	0.53	Director, SW & SE	De-worming, PMMVY
10	Inspector of School (Khumulwng)	0.50	SDM, sadar and BDO, Belbari	Repairing of school
Total		762.69		

While compiling the accounts of the Council, these were not taken as receipts resulting in understatement of receipts of the Council by ₹ 7.63 crore.

While accepting the audit observation, the Council stated (October 2021) that various authorities placed funds directly at the disposal of DDOs for implementation of schemes and projects without routing them through Council Headquarter. However, necessary measures would be taken to arrange disclosure of funds directly received by the DDOs considering the circumstances and obligations.

3.3.1.2 Overstatement of expenditure

Rule 11 (a) of the TTAADC Fund Rules, 2005 stipulates that recoveries relating to overpayments of current year, whether made in cash or by deduction from payment vouchers shall be taken as reduction of expenditure by posting them as minus expenditure under the Head previously overcharged.

- (a) Test check of accounts and information furnished by the DDOs revealed that during 2017-18, 16 DDOs refunded ₹ 92.73 lakh to the EO (Finance), as detailed in **Appendix-III**, being undisbursed amount under salary, festival advance, development work but in the Annual Accounts of the DDOs these were shown as

expenditure instead of being posted as deduct-receipts. This resulted in overstatement of expenditure by ₹ 92.73 lakh.

- (b) Test check of Cash Book and Annual Accounts prepared and submitted by the EE, Dhalai Division revealed that EO (Finance) had sanctioned ₹ 1.01 crore on 7 July 2017 for construction of wholesale assembling market at Twichakma Bazar, Gandachara. It was further noticed that on 17 October 2017, EE, Dhalai Division had refunded ₹ 1.01 crore to the EO (Finance). However, while preparing the Annual Accounts for the year 2017-18, EE, Dhalai Division showed ₹ 1.01 crore as expenditure against the head “Construction of building” instead of deduct receipts of ₹ 1.01 crore. This had resulted in overstatement of expenditure by ₹ 1.01 crore of the Council.

While accepting the audit observation, the Council stated (October 2021) that the point was noted and DDOs were directed accordingly to follow the guidelines suggested by audit.

3.3.1.3 Understatement of expenditure

- (a) Scrutiny of Annual Accounts submitted by the Zonal Development Officer, South Zone for the year 2017-18 revealed that during the year, it had incurred expenditure of ₹ 16.38 crore. However, the Council wrongly accounted ₹ 5.38 crore as expenditure of ZDO, South Zone in its Annual Accounts. As a result, overall expenditure of the Council was understated by ₹ 11.00 crore during the year.
- (b) Scrutiny of Annual Accounts submitted by the ZDO, Khowai Zone for the year 2017-18 revealed that at the beginning of the year, it had an opening balance of ₹ 0.96 crore and received ₹ 7.14 crore during the year. Against this, the expenditure was reported as ₹ 7.36 crore leaving a balance of ₹ 0.74 crore.

Further scrutiny of Budget Control Register and Cheque Receipt Register revealed that during 2017-18, ZDO, Khowai Zone had actually received ₹ 7.44 crore and spent ₹ 7.79 crore. Thus, due to wrong accounting, receipts and expenditure were understated by ₹ 0.30 crore and ₹ 0.43 crore respectively. This has a bearing on the closing balance as well.

While accepting the audit observation, the Council stated (October 2021) that the point was noted and DDOs were directed accordingly to follow the guidelines suggested by audit.

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

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

Audit scrutiny of records revealed that during 2017-18, the Council had received ₹ 123.39 crore as share of taxes, ₹ 125.01 crore as plan fund and ₹ 260.81 crore as transfer fund. However, in Statement No. 5, the Council showed these receipts as Grants-in-Aid without showing the break-up. Further, in absence of head-wise receipts under plan head,

Council had no control over expenditure with respect to allocation, which may lead to diversion of funds.

While accepting the audit observation, the Council stated (October 2021) that the point was noted for future guidance.

3.3.2 Capital Section

3.3.2.1 Understatement of Capital expenditure

Statement No. 2 of the Annual Accounts of the Council depicts the progressive capital outlay at the end of the financial year. Scrutiny of Annual accounts of the Council revealed the following:

During 2017-18, ₹ 18.66 crore was shown in Statement No. 2 on account of capital expenditure. However, a review of the Receipts and Payments Accounts submitted by the DDOs revealed that expenditure of ₹ 41.16 crore (**Appendix-IV**) was incurred on capital items during 2017-18. Therefore, capital outlay was understated by ₹ 22.50 crore during 2017-18 in the Annual Accounts of the Council.

Similar issue was raised in the previous Audit Report but while preparing the Annual Accounts, the Council had not taken any corrective action.

While accepting the audit observation, the Council stated (October 2021) that capital expenditure was understated in some cases due to improper classification of expenditure under Revenue and Capital heads. Efforts would be taken to avoid misclassification of expenditure in future.

3.3.3 Debt Section

3.3.3.1 Understatement of receipt of festival advance

Scrutiny of Annual Accounts (Statement Nos 1, 4 & 5) of the Council revealed that total recovery against 'Festival advance' during the year 2017-18 was shown as ₹ 0.84 crore. However, scrutiny of records maintained by the Executive Officer (Finance) revealed that during the year, Council had recovered festival advance amounting to ₹ 3.32 crore.

This had resulted in understatement of receipt of 'Festival advance' amounting to ₹ 2.48 crore.

While accepting the audit observation, the Council stated (October 2021) that the discrepancies as detected by Audit were reconciled and adjusted in subsequent year.

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, GPF, 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

TTAADC had been maintaining the GPF accounts of its employees in a computerised system since 2005-06. This system provides information about the total position of deposits, comprising subscriptions and recoveries, advance/withdrawals, amount of interest allowed and closing balance at the end of the financial year. The GPF balances were incorporated in the Debt/Deposit Section of the Annual Accounts.

Scrutiny of the GPF Receipts and Withdrawal Register, Cash Book maintained for GPF and the Annual Accounts for the year 2017-18 revealed the following:

- a. As per the balance sheet of GPF maintained by the Council, an amount of ₹ 21.99 crore was shown as received by the Council during 2017-18 whereas in Statement No. 3 of the Annual Accounts, the same was shown as ₹ 31.72 crore. Therefore, there was an un-reconciled difference of ₹ 9.73 crore in GPF receipt figures as per two sets of records.
- b. As per records maintained by EO (Administration), ₹ 12.91 crore was disbursed by the DDOs during 2017-18, whereas, ₹ 11.72 crore was reflected in the Annual Accounts of the Council. The difference of ₹ 1.19 crore between the two figures requires reconciliation.
- c. In the Annual Accounts of the Council, cumulative closing balance of GPF was shown as ₹ 126.32 crore in 2017-18 whereas as per Cash Book maintained exclusively for GPF, the closing balance was ₹ 149.52 crore. The difference of ₹ 23.20 crore in closing cash/ bank balances against GPF receipts requires reconciliation.
- d. No reconciliation of system generated figures of receipts and withdrawal with those of physical receipts and withdrawal were recorded in the GPF Receipts and Withdrawal Register during 2017-18.

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

While accepting the audit observation, the Council stated (October 2021) that the discrepancies, as detected by audit were reconciled and regularised subsequently. It also mentioned that maintenance of GPF accounts of TTAADC employees had been transferred (March 2020) to the Accountant General (A&E), Tripura.

3.4.2 Sales Tax

(i) Understatement of collections and remittances in the 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 the Annual Accounts (Statement No. 3) for the year 2017-18 revealed that total collection and remittances to the State Government against 'Sales Tax' during the year were shown as ₹ 91.49 lakh and ₹ 1.16 crore respectively. However, audit noticed that

32 DDOs did not mention the actual collection of ₹ 10.14 lakh and remittances of ₹ 14.20 lakh to the State Government during the year in their accounts. Details are in **Appendix-V**.

This has resulted in understatement of collection and remittance of Sales Tax amounting to ₹ 10.14 lakh and ₹ 14.20 lakh respectively in the accounts of the respective DDOs with corresponding understatement of receipt and remittance of sales tax in the accounts of the Council to that extent.

(ii) Understatement of closing balances

In the Annual Accounts (Statement No. 3) of the Council for the year 2017-18, closing balance of 'Sales Tax' was depicted as (-) ₹ 8.38 lakh whereas according to the accounts submitted by DDOs, closing balance should be ₹ 0.15 lakh. This was mainly due to wrong accounting of the closing balance of Sales Tax in the Council's accounts in respect of three DDOs. The difference of ₹ 8.53 lakh needs reconciliation.

The Council stated (October 2021) that discrepancies as detected by Audit had been reconciled by the disbursing units and adjusted in the subsequent year.

3.4.3 Income Tax

3.4.3.1 Understatement of collection and remittances

- (i) Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2017-18 revealed that the total collection and remittances against 'Income Tax' during the year were shown as ₹ 0.30 crore and ₹ 0.36 crore respectively. However, audit noticed that 43 DDOs, as detailed in **Appendix-VI**, did not mention the actual collection and remittances of ₹ 0.87 crore and ₹ 0.86 crore respectively in their Accounts. This has resulted in understatement of collection and remittances of Income Tax amounting to ₹ 0.57 crore and ₹ 0.50 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.
- (ii) The total collection and remittances of the Council against 'Income Tax' included ₹ 4.34 lakh being collection and remittances in respect of ZDO, Dhalai. However, scrutiny of collection and expenditure statement submitted by ZDO, Dhalai along with Cash Book and ledger revealed that during the year, ZDO, Dhalai had collected and remitted Income Tax of ₹ 13.27 lakh and reflected the same in the Annual Accounts but at the compilation stage, the Executive Officer, Finance wrongly depicted bank interest of ₹ 4.34 lakh as collection and remittance of Income Tax. This resulted in understatement of collection and remittances of income tax of ₹ 8.93 lakh.

3.4.3.2 Overstatement of closing balances

In the Annual Accounts (Statement No. 3) for the year 2017-18, closing balance of 'Income Tax' was depicted as ₹ 27.01 lakh whereas according to the Accounts submitted by DDOs, closing balance should be ₹ 2.14 lakh. The overstatement was mainly due to wrong accounting of closing balances of Income tax in the Council's accounts in respect of 43 DDOs. The difference of ₹ 24.87 lakh requires reconciliation.

The Council stated (October 2021) that discrepancies as detected by Audit had been erroneously made which was subsequently adjusted and compiled.

3.4.4 Cess

3.4.4.1 Overstatement of collection and remittances

- (i) Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2017-18 revealed that the total collection and remittances against 'Cess' were shown as ₹ 33.89 lakh and ₹ 38.33 lakh against the actual collection and remittances of ₹ 39.27 lakh and ₹ 46.20 lakh respectively as per Accounts submitted by DDOs. This resulted in understatement of collection and remittances by ₹ 5.38 lakh and ₹ 7.87 lakh respectively.
- (ii) The total collection and remittances of the Council against 'Cess' included ₹ 7.91 lakh being remittances in respect of ZDO, South Zone. However, in the receipts and expenditure statement submitted by the ZDO, South Zone collection and remittances during the year was 'NIL' though actual collection and remittances during the year was ₹ 0.84 lakh. This resulted in overstatement of remittances of cess amounting to ₹ 7.91 lakh.

3.4.4.2 Overstatement of closing balance

Nine DDOs out of 81 DDOs collected and remitted Cess during the year 2017-18. In the Annual Accounts (Statement No. 3) for the year 2017-18, closing balance of 'Cess' was depicted as (-) ₹ 0.67 lakh whereas according to the Accounts submitted by the DDOs, closing balance should be ₹ 0.21 lakh. This was mainly due to wrong accounting of closing balances of 'Cess' in the Council's accounts in respect of nine DDOs, as detailed in **Table 3.3**.

Table 3.3: Details of collection and remittance of Cess by the DDOs

(₹ in lakh)

Sl. No.	Name of the DDO	Opening Balance	Collection	Remittance	Closing Balance
1	ZDO (West)	0	4.14	4.14	0
2	ZDO (South)	0	0.84	0.84	0
3	ZDO (Khowai)	0	0.20	0.20	0
4	Executive Engineer (West)	0	26.05	26.05	0
5	Executive Engineer (Khowai)	0.05	1.77	1.82	0
6	Executive Engineer (South)	6.53	1.37	7.90	0
7	Executive Engineer (North)	0	2.82	2.82	0
8	Executive Engineer (Dhalai)	0.56	1.87	2.43	0
9	Supdt.of Agriculture (Tulashikok)	0	0.21	0	0.21
Total		7.14	39.27	46.20	0.21

The difference of ₹ 0.88 lakh requires reconciliation.

The Council stated (October 2021) that discrepancies as detected by Audit were due to oversight.

3.4.5 Security Deposit

3.4.5.1 Overstatement of collection and remittances

- (i) Scrutiny of Annual Accounts (Statement No. 3) of the Council for the year 2017-18 revealed that the total collection and remittances against 'Security Deposit' were shown as ₹ 5.69 crore and ₹ 3.74 crore against actual collection and remittances of ₹ 3.89 crore and ₹ 1.93 crore respectively as per Accounts submitted by DDOs. This had resulted in overstatement of collection and remittances of Security Deposit by ₹ 1.80 crore and ₹ 1.81 crore respectively.
- (ii) The total collection and remittances of the Council against 'Security Deposit' included remittances of ₹ 10.85 lakh by ZDO, South Zone. However, receipts and expenditure statement showed that ZDO, South Zone did not collect and remit any Security Deposit during the year. This resulted in overstatement of remittance of Security Deposit of ₹ 10.85 lakh.

3.4.5.2 Understatement of closing balance

In the Annual Accounts (Statement No. 3) for the year 2017-18, closing balance of 'Security Deposit' was depicted as ₹ 5.07 crore whereas according to the Accounts submitted by DDOs, closing balance should be ₹ 5.36 crore. The understatement of ₹ 0.29 crore was mainly due to wrong accounting of closing balance in Council's Accounts, as detailed in **Table 3.4**.

Table 3.4: Details of collection and remittances of Security Deposit by the DDOs

(₹ in lakh)

Sl. No.	Name of the DDO	Opening Balance	Collection	Remittances	Closing Balance
1	Executive Officer (Administration)	0	0.03	0	0.03
2	ZDO (West)	0	0.27	0	0.27
3	ZDO (Dhalai)	18.32	0	18.32	0
4	Executive Engineer (West)	178.40	278.98	88.42	368.96
5	Executive Engineer (Khowai)	9.83	17.51	5.37	21.97
6	Executive Engineer (South)	45.35	7.87	10.85	42.37
7	Executive Engineer (North)	38.68	40.40	30.87	48.21
8	Executive Engineer (Dhalai)	30.22	28.90	20.00	39.12
9	Principal officer (Sports)	1.42	0.34	1.42	0.34
10	Principal officer (Fisharies)	18.16	14.00	18.16	14.00
11	Principal officer (Health)	0.01	0	0	0.01
12	Principal officer (SW&SE)	0	0.71	0	0.71
Total		340.39	389.01	193.41	535.99

The difference of ₹ 0.29 crore requires reconciliation.

While accepting the audit observation, the Council stated (October 2021) that the accounting system at the Council Headquarters had been computerised from 2018-19 and such mistakes had been reduced substantially.

3.4.6 Professional Tax

3.4.6.1 Understatement of collection and remittances

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2017-18 revealed that the total collection and remittances against 'Professional Tax' during the year was ₹ 0.11 crore and 'Nil' respectively against actual collection and remittances of ₹ 1.77 crore and ₹ 1.65 crore respectively, as per the information furnished by the DDOs. This had resulted in understatement of collection and remittances of 'Professional Tax' in Council's accounts by ₹ 1.66 crore and ₹ 1.65 crore respectively. Details are shown in **Appendix-VII**.

3.4.6.2 Overstatement of Closing Balance

In the Annual Accounts (Statement No. 3) for the year 2017-18, closing balance of 'Professional Tax' was depicted as ₹ 10.07 lakh whereas according to the Accounts submitted by DDOs, closing balance should be ₹ 15.40 lakh as detailed in **Appendix-VII**. The difference of ₹ 5.33 lakh needs reconciliation.

While accepting the audit observation, the Council stated (October 2021) that the accounting system at the Council Headquarters had been computerised from 2018-19 and such mistakes had been reduced substantially.

3.5 Cash Management

3.5.1 Cash and Bank balances

(i) Incorrect account of investment in Fixed Deposits

EO (Finance) and EO (Administration) on behalf of the Council, made investments of ₹ 7.56 crore up to 2017-18 in Fixed Deposits (FDs). Details of investments made in FDs are shown in **Table 3.5**.

Table 3.5: Details of investment made in Fixed Deposits during 2017-18

(in ₹)

Certificate No.	Account No.	Name of the Bank	Date of FD	Amount
FD made by EO (Finance)				
294446	R/P 610	Tripura Gramin Bank	24-04-17	79,50,439
294450	R/P 614	Tripura Gramin Bank	24-04-17	4,31,14,445
027888	1303/3/1	Tripura State Co-operative Bank	16-04-17	1,33,79,155
FD made by EO (Admn.)				
483589	8039142309817	Tripura Gramin Bank	31-07-15	75,47,871
0074046	1331/520/1	Tripura State Co-operative Bank	31-08-16	25,76,631
0074067	1331/540/1		20-01-17	10,50,957
Total				7,56,19,498

Source: Fixed Deposit Certificates

However, investment in FDs made by the Council were not included in closing bank balances in the Annual Accounts. As a result, closing bank balance of the Council was understated by ₹ 7.56 crore in 2017-18.

Despite being pointed out in the previous Audit Report, no corrective action was taken by the Council.

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

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

Scrutiny of records revealed that the Zonal Development Officers (ZDOs), on receipt of funds 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 ₹ 5.59 crore was lying with the Sub-ZDOs, as shown in **Appendix-VIII**, as closing cash balance at the end of year.

It was further noticed that during preparation of Accounts by the ZDOs, unspent closing balances lying with the Sub-ZDOs were not taken into consideration. As a result, closing balance of the ZDOs was understated by ₹ 5.59 crore and consequently closing balance of the Council was also understated to that extent.

Similar issue was also raised in the previous Audit Report but the Council did not take any corrective action.

While accepting the audit observation, the Council stated (October 2021) that all ZDOs had been instructed to follow the norms and submit accounts taking into consideration the outstanding amounts lying with Sub-ZDOs.

(iii) Incorrect treatment to time barred 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 upon request; otherwise, the cheques are treated as lapsed cheques.

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

- a. During 2017-18, 34 DDOs issued 104 cheques valued at ₹ 33.11 lakh as mentioned in **Appendix-IX**. The cheques were not presented to the Bank by the recipients within the validity period for encashment but the DDOs concerned showed these cheques as paid and debited the bank balance in the Cash Book and reflected the same as 'cheque issued but not presented to the Bank for payment' in the Bank Reconciliation Statement prepared in March 2018. 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.

Therefore, due to non-revalidation of 104 lapsed cheques, closing balance of the council was understated by ₹ 33.11 lakh during 2017-18.

- b. ZDO (West) received one cheque amounting to ₹ 3.60 lakh on 1 September 2017 and deposited it in the Bank for encashment and entered the amount as receipts in the Cash Book. However, the cheque was deposited in the bank in March 2018 for encashment despite expiry of its validity period. As a result, closing balance of the ZDO (West) as well as closing balance of the Council was overstated by ₹ 3.60 lakh during 2017-18.

Thus, due to incorrect treatment to time barred cheques the closing balance of the Council was understated by ₹ 33.11 lakh and overstated by ₹ 3.60 lakh during 2017-18.

Similar issues were raised in the previous Audit Report but the Council did not take any corrective action.

While accepting the audit observation, the Council stated (October 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, Accountant and Cashier on financial rules, compilation of accounts and maintenance of records at regular intervals to avoid aforesaid lapses during preparation and compilation of accounts.

(iv) Overstatement of closing balances

As per Receipts and Payment Account format prescribed by the Council, any inter-departmental transfer of fund was to be shown under the column “fund transferred to other DDO”.

During scrutiny of records, it was noticed that ZDO (South) had transferred ₹ 44.98 lakh to the Executive Engineer, PWD, South Division in August 2017 for construction of boundary wall at the zonal headquarters and for construction of one brooder house. In the Accounts of ZDO (South) prepared for the year 2017-18, these were shown as advance instead of inter-departmental transfer in the ZDO’s accounts and were included in the closing balance. Further, in the accounts of the Executive Engineer, PWD, South Division also, these transactions were accounted as receipts and showed in the closing balance. As a result, due to reflection of ₹ 44.98 lakh in the closing balance of both ZDO (South) and Executive Engineer, PWD, South Division, overall closing balance of the Council was inflated by ₹ 44.98 lakh.

The Council furnished (October 2021) the actual position of closing balance of the ZDO, South Zone wherein transfer of ₹ 44.98 lakh to the Executive Engineer, PWD, South Division was shown as advance. This confirms the overstatement of closing balances of the Council by ₹ 44.98 lakh.

(v) Understatement of closing balances

- (a) In the Annual Accounts (Statement of break up of closing balance of different DDOs) of the Council for the year 2017-18, closing bank balance of the EO (Finance) was depicted as ₹ 46.59 crore whereas according to the Cash Book of the EO (Finance) closing balance should be ₹ 79.00 crore, as detailed in **Table 3.6**. This has resulted in understatement of closing balance of the EO (Finance) as well as the Council by ₹ 32.41 crore.

Table 3.6: Details of Savings Bank Accounts maintained by EO (Finance) during 2017-18
(₹ in crore)

Name of Bank	Bank account No.	Purpose	Balance as on 31 March 2018 as per Cash Book
Tripura Gramin Bank	8039011903042 (2740)	Salary	67.31
	8039011903041 (2735)	Development scheme	0.21
	80390120540411	MDM	2.46

Name of Bank	Bank account No.	Purpose	Balance as on 31 March 2018 as per Cash Book
UBI	1813010000240	Salary/Dev	5.26
	1813010080866	NITI Aayog	2.29
SBI	33487451182	Development	0.49
AXIS	276010100017772	Development	0.03
Tripura State co-operative Bank	4012040000011 (11)	Salary/ Development scheme	0.89
	4012040000115 (115)	Development scheme (IGMSY)	0.06
Total			79.00

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

- (b) Deputy Chief Executive Officer had accorded Administrative Approval & Expenditure Sanction and placed ₹ 31.70 crore as advance in favour of two State Government agencies⁵ for execution of the projects under Finance Commission Grants during 2017-18. As per the sanction order the agencies were required to furnish Utilisation Certificates (UCs). During test check of records, it was noticed that out of ₹ 31.70 crore, the agencies did not furnish UCs as on March 2018. However, the Council had booked the whole transaction of ₹ 31.70 crore as final expenditure in its Annual Accounts. This has resulted in overstatement of expenditure of the Council by ₹ 31.70 crore and understatement of closing balance to the same extent during the year.
- (c) Scrutiny of records of Assistant Director (AD), Animal Resources Development Department (ARDD), West revealed that it had placed ₹ 1.14 crore with the Gomati Co-operative Milk Producers Union Limited (GCMPUL) for supply of milch ration to beneficiaries at a subsidised rate of ₹ 20 per kg but GCMPUL did not furnish any UC upto 31 March 2018 as per sanction order. However, AD, ARDD, West as well as the Council, while preparing their Annual Accounts for the year 2017-18, had booked the transaction of ₹ 1.14 crore as final expenditure in their Annual Accounts. This has resulted in overstatement of expenditure of the Council by ₹ 1.14 crore and understatement of closing balance to that extent.

(vi) Cheques in transit not taken into account

Scrutiny of Cash Book and Cheque Receipt Register of the EO (Finance) along with the Cash Book and Cheque Issue Register of other DDOs for the year 2017-18 revealed that 21 DDOs issued 36 cheques amounting to ₹ 47.37 lakh (**Appendix-X**) in favour of EO (Finance) during the period 15 March 2018 to 31 March 2018 and the same was exhibited as expenditure in the Receipts and Payment Account of the DDOs concerned. 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 Receipts Register of the EO (Finance). As a result, the closing Cash/Bank balances of the Council remained understated by ₹ 47.37 lakh for the year 2017-18.

⁵ Public Works Department (Drinking Water and Sanitation); ₹ 20.70 crore and Public Works Department (Water Resource); ₹ 11.00 crore

Similar points were raised in the previous Audit Report but the Council did not take any corrective action.

While accepting the audit observation, the Council stated (October 2021) that the funds are now being transferred through NEFT and online.

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

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

During test check of Cash Book of 81 DDOs for the financial year 2017-18, differences were noticed in respect of 35 DDOs between the closing balance shown in the Annual Accounts of the Council and the actual balance as per Cash Books of DDOs. The differences in closing balance of DDOs and closing balance of Council ranged between ₹ 34.98 crore and (–) ₹ 111.87 crore.

During 2017-18, closing balance in respect of 35 DDOs was shown as ₹ 246.96 crore in the accounts as on 31 March 2018 against the actual balance of ₹ 220.64 crore, as per Cash Books. Details are shown in **Appendix-XI**.

The difference of ₹ 26.32 crore in 2017-18 in the closing balance of 35 DDOs remained un-reconciled.

Similar points were raised in the previous Audit Report but while preparing the Annual Accounts of the Council for the year 2017-18, the Council did not take any corrective action.

While accepting the audit observation, the Council stated (October 2021) that reconciliation of cash balance, as mentioned above had been taken up and is in progress. It also added that efforts had also been taken to minimise such discrepancies.

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

3.6 Non-preparation of Bank Reconciliation Statement

It was noticed that during the year, four DDOs, as detailed in **Table 3.7**, did not prepare Bank Reconciliation Statement (BRS).

Table 3.7: 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.)	8039011903090	8.51	114.69	(+) 106.18
2	Inspector of Schools, Ompi	8045011925001	15.24	75.81	(+) 60.57
3	Inspector of Schools, Mandai	8028012078777	47.23	155.27	(+) 108.04
4	Supdt.of Fisharies, Jatanbari	8068010055601	25.78	27.34	(+) 1.56
Total			96.76	373.11	(+) 276.35

Thus, due to non-preparation of Bank Reconciliation Statement (BRS) by four DDOs, there was a difference of ₹ 2.76 crore between Cash Book and bank statement, as on 31 March 2018 in respect of four savings bank accounts.

Besides, it was noticed from the BRS prepared by the EO (Finance) that there was an un-reconciled difference of ₹ 4.07 crore between Cash Book balance and bank balance of two bank accounts⁶.

As a result, there was a total difference of ₹ 6.83 crore (₹ 2.76 crore *plus* ₹ 4.07 crore) between the closing Cash Book balance and bank balance as on 31 March 2018, which needs reconciliation.

While accepting the audit observation, Council stated (October 2021) that all DDOs had been directed to ensure preparation of Bank Reconciliation Statement in each month, reconciling Cash Book balance along with the bank statement and other relevant records of their transaction.

3.7 Non-declaration of Accounting Policies

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

- a. During preparation of Receipts and Payment Account of the Council, funds received by the DDOs and Sub-ZDOs from other sources without routing through the Council fund were not taken into account. For example, under Sarva Siksha Abhiyan (SSA), Inspector of Schools had received funds directly from the District Education Officer which were not accounted for in the accounts of the Council. No accounting policy in this regard was declared by the Council.
- 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 Receipts and Payment Account of the DDOs under the Council. A declaration was necessary in this regard.
- c. DDOs were submitting annual 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, remittances of revenue and other funds, as well as receipt of funds from the State Government directly by the DDOs was 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 (October 2021) that TTAADC did not have its own declared Accounting Policy but the Receipts and Payment Account of the TTAADC was prepared based on general principles of accounting followed by the State Government departments.

⁶ Bank Account No. 8039011903042 (Tripura Gramin Bank): ₹ 3.52 crore; A/C No. 401204000011 (Tripura State Co-operative Bank): ₹ (-)0.55 crore.

3.8 Conclusion

Subject to our observations in the preceding paragraphs, we report that the seven statements which detail the receipts and disbursements of the Council for the year 2017-18 with bifurcation of expenditure under revenue, capital, debt and deposit are in agreement with the books of Accounts. Receipt of Scheme funds not being routed through Council accounts, non-accountal of expenditure incurred by DDOs and classification of receipts under share of taxes, plan fund, transfer fund in the accounts without breakup reflect on poor bookkeeping and accounting by the Council. Further, comments on cash and bank balance in the 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 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.

3.9 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 receipts for implementation of schemes.

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

4. Introduction

We undertook Compliance Audit of TTAADC, Khumulwng for the year 2017-18 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
	Implementation of various works under RKVY	4.1	
1	Unfruitful expenditure on Cage Culture in Dumbur Reservoir under RKVY Scheme	4.1.1	0.98
2	Idle expenditure on Mini Ice Plants	4.1.2	0.25
3	Idle expenditure on construction of Farmers hostel	4.1.3	0.44
4	Unfruitful expenditure on implementation of Cross Breed Heifer project under RKVY Scheme.	4.1.4	0.72
5	Idle expenditure on implementation of Murrah Buffalo project	4.1.5	0.51
	Other Audit observations		
6	Wasteful expenditure on creation of rubber plantation	4.2	0.99
7	Wasteful expenditure on plantation of drumstick	4.3	0.09
8	Wasteful expenditure on improvement of road	4.4	0.22
9	Unfruitful expenditure on water lifting facilities	4.5	0.26
10	Doubtful execution of works	4.6	0.08
11	Idle expenditure on construction of market stalls	4.7	0.18
12	Idle expenditure on Statues	4.8	0.22
13	Outstanding Temporary Advances	4.9	4.47
Total			9.41

Important issues are discussed in the succeeding paragraphs.

4.1. Unfruitful and idle expenditure under Rastriya Krishi Vikash Yojana (RKVY)

4.1.1 Unfruitful expenditure on Cage Culture in Dumbur Reservoir

With a view to increase fish production and demonstrate fish in cage culture⁷ to the fisherman of Dumbur Reservoir, the Principal Officer (PO), Fisheries, TTAADC, Khumulwng had submitted two project proposals of Rastriya Krishi Vikash Yojana (RKVY) Sub-scheme 'National Mission for Protein Supplements (NMPS)' to the Director of Fisheries, Government of Tripura in October 2013 and in July 2014 for ₹ 1.50 crore and ₹ 3.00 crore respectively. Department of Fisheries, Government of Tripura accorded Administrative Approval and Expenditure Sanction (AA & ES) in March 2014 and March 2015 for ₹ 1.50 crore and ₹ 3.00 crore respectively. In pursuance to that, Additional CEO, TTAADC, Khumulwng conveyed AA & ES of ₹ 51.76 lakh in November 2014 and ₹ 61.51 lakh in July 2015 for Cage Culture in Dumbur Reservoir.

The PO, Fisheries had invited (June 2014) tender for execution of the work "Supply and installation of modular High Density Polyethylene (HDPE) Aquaculture Cages" in Dumbur Reservoir area under TTAADC. Two supply orders were issued to the agency (lowest tenderer) in November 2014 and September 2015 for supply and installation of 18 cages and 24 cages at a cost of ₹ 32.85 lakh and ₹ 42.75 lakh respectively. The agency had supplied and installed 18 modular HDPE Aquaculture Cages in 2014-15 and 24 in 2015-16. The agency was paid ₹ 75.60 lakh⁸. Cage culture in two projects started in 2015-16 and 2016-17 respectively. Further, during 2015-16 to 2018-19, expenditure of ₹ 24.14 lakh was incurred for maintenance and operation of cage culture against which revenue of ₹ 2.24 lakh was earned.

In July 2017, the PO, Fisheries had reported that the cultured fishes were poached due to shortage of supervisory staff and watch and ward staff. It was proposed to hand over the cages to local fishermen or lease them out. The Chief Executive Officer (CEO), TTAADC agreed to the proposal. In October 2017, the CEO, TTAADC constituted an Empowered Committee for leasing out and monitoring the cages. In December 2017, the PO, Fisheries invited Expression of Interest for leasing of 42 HDPE floating cages in Dumbur Reservoir. However, no response was received.

Subsequently, the PO, Fisheries and the Deputy PO, Fisheries jointly inspected (March 2019) the 42 HDPE floating cages in Dumbur Reservoir and reported that (i) grow out net/ inner net of all cages was torn and it was choked with fouling material such as algae, periphyton, uneaten rotten feed, *etc.*, (ii) outer predator net which is fixed and surrounds the battery of every four cages was torn, (iii) bird protection net/lid net was also torn.

While accepting the audit observation, the PO, Fisheries stated (April 2019) that fish

⁷ Cage culture of fish is rearing of fish seed/fish in reservoir in an enclosure which permits water exchange and waste removal into the surrounding water but the fish could not escape from the cage. The fishes are fed with artificial floating fish feed. The life of cage is more than 10 years. The Indian Major Carp and air breathing fishes like Singhi and Magur, *etc.* can culture in cage.

⁸ ₹ 32.85 lakh in March 2015 and ₹ 42.75 lakh in September 2016

culture was started in 2015-16, as a trial project, stocking Indian Major Carps (IMC) seeds. But despite regular balance feeding, visible growth and production in cages was not seen due to poor management, shortage of skilled resource persons, wrong selection of installation site of cages and poor accessibility of the installation site.

Thus, before submitting the project proposal to the State Government, TTAADC did not analyse its resources, site condition, after installation measures, *etc.* Further, skilled manpower was also not available for operation of the project. As a result, the entire expenditure of ₹ 97.50 lakh (₹ 99.74 lakh *minus* ₹ 2.24 lakh) became unfruitful.

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

4.1.2 Idle expenditure on construction of Mini Ice plant

With a view to provide post harvesting facilities to remote area fish farmers under the programme of RKVY, Additional CEO, TTAADC accorded AA & ES for an amount of ₹ 51.68 lakh for construction of five Ice Plant houses and installation of machineries at Karbook, Damchera, Pecharthal, Jampuijalla and Dalak during October 2013 to July 2016.

During scrutiny of records and information furnished by the Principal Officer (PO), Fisheries, it was noticed that construction of three Ice Plant houses at Damchara, Pecharthal and Jampuijalla had been completed⁹ after incurring an expenditure of ₹ 9.84 lakh. But machineries and freezing devices were not installed and thus, the buildings constructed were lying idle.

On being pointed out in audit, the Principal Officer (PO), Fisheries intimated (October 2021) that plant materials were supplied and installed in September 2019 at Jampuijalla, Damcherra and Pecharthal, part payment of ₹ 12.00 lakh was also made (October 2019) to the supplier for installation of machineries against total due of ₹ 15.00 lakh. However, all the three plants could not be made operational due to non-availability of water supply and three phase power connection.

As a result, in absence of power supply and delay in installation of machineries and freezing devices, the buildings constructed at a cost of ₹ 9.84 lakh and machineries (₹ 15.00 lakh out of which payment of ₹ 12.00 lakh was made) installed at Damchara, Pecharthal and Jampuijalla were lying idle for 24 months to 78 months.

9

Location	Month of completion	Expenditure incurred on construction of house (in lakh)
Jampuijalla	May 2017	3.84
Pecharthal	April 2015	3.00
Damcherra	Not available	3.00
Total		9.84

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

4.1.3 Idle expenditure on construction of Farmers hostel at Sarma FBF, Gandacherra

Scrutiny (May 2019) of records of the Superintendent of Fisheries (SF), Gandacherra revealed that Additional Chief Executive Officer (CEO), TTAADC had accorded (November 2015) AA & ES of ₹ 37.50 lakh for construction of 30 seated farmers hostel building for fish farmers at Sarma Fish Breeding Farm, Gandacherra under RKVY scheme. The estimated cost of the building was ₹ 32.20 lakh. The Addl. CEO placed (November 2015) ₹ 33.00 lakh with the Executive Engineer (EE), PWD, Dhalai Division for execution of the work. The EE, PWD, Dhalai Division had constructed the hostel building with an expenditure of ₹ 33.29 lakh and handed over to SF, Gandacherra in September 2017. But the hostel was not occupied till May 2019 due to non-availability of water facility, absence of external power connection and furniture for inmates. Further scrutiny revealed that Superintendent of Fisheries, Gandacherra purchased furniture and other accessories for ₹ 10.30 lakh in August 2020.

The Principal Officer (Fisheries) stated (October 2021) that external electric connection had been given and provisions for water facilities had been made in the hostel. But the hostel was not inaugurated due to some unavoidable circumstances.

Therefore, an expenditure of ₹ 43.59 lakh (₹ 33.29 lakh for building and ₹ 10.30 lakh for furniture) incurred for hostel remained idle for 50 months till October 2021.

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

4.1.4 Unfruitful expenditure on implementation of Cross Breed Heifer project

A project “Production of Cross Breed Heifer (CB Heifer) and its distribution”, to prove the supremacy of CB Heifer over desi cows, had been sanctioned (January 2014) by the Additional CEO, Rural Development (RD) in favour of the PO, Animal Resources Development Department (ARDD) during 2013-14 under RKVY with an estimated cost of ₹ 74.00 lakh.

The objectives of the project were (a) to rear initially 50 Non-Descript (ND) desi cows with female calves and production of 50 CB heifer cows after Artificial Insemination (AI). (b) in the meantime, 50 female calves again would become pregnant to produce another 50 calves. Thereafter, progeny female cows so produced would be distributed in rural areas after 20 months of rearing. (c) distribution of female CB heifer to the rural people to convince them for adopting rearing of CB heifer with a view to increase 1.05 lakh litre of milk in the vicinity of the project area under TTAADC.

Test check (April 2019) of records of the Principal Officer (PO), ARDD, Khumulwng revealed that an expenditure of ₹ 72.43 lakh had been incurred for construction of cow

shed, heifer shed, calf shed, creating water source, purchase of ND cows/ heifer and fodder cultivation and the project was formally inaugurated in August 2016. Five cows were purchased in August 2016 at a cost of ₹ 1.25 lakh and remaining 45 cows were purchased during July 2017 and June 2018 at a cost of ₹ 11.25 lakh. As per the information furnished to audit, total 50 cows and 37 calves were procured and eight new calves were born in the facility so created. As per the sanction order issued (January 2014) by the Additional CEO, the cows had to be purchased by the Purchase Committee¹⁰ after examining the health status and productivity characters. However, no detail was found mentioned in the procurement vouchers of cows as well as the Daily Registers maintained for the project. Hence, the health status of the cows so procured could not be ascertained. Moreover, neither the Tag nos. of animal/ mark of identification were maintained nor the date of Artificial Insemination (AI) of the procured cows was mentioned in the Daily Registers maintained for the project. Hence, efforts made by the authority to produce CB heifer could not be ascertained in audit.

Out of 95 cows and calves, only six cows and 11 calves were surviving in the facility as on March 2019 as 51 animals died¹¹ (22 cows and 29 calves) at the facility and 27 were sold to different beneficiaries. Reports regarding date of death of cows and calves, reasons for death, post-mortem reports, if carried out, photographs of the dead animals and intimation to the higher authorities were not found on record. Further, approval or reasons by the competent authority for the sale of cows from the parent stock without obtaining crossbreed was not available on record.

Moreover, the objective of increasing availability of 1.05 lakh litres of milk in the vicinity of the project area through distribution of 50 cows was also not achieved.

On being pointed out in audit, PO, ARDD stated (May 2019) that the purchase committee being a technical expert in their respective fields, assessed the age of the purchased cows as 4-5 years and further the approval for sale of animals was taken from the concerned authority. He further added that record for AI was not maintained since no cows exhibited sign of heat. Subsequently, whenever the cows showed proper sign of heat, they were artificially inseminated and register maintained accordingly. Post-mortem of dead animals was done as per schedule, but photographs were not taken.

However, the PO, ARDD failed to produce documentary evidence in support of the claims made in the reply.

Therefore, due to death of 22 cows (44 *per cent*) and 29 calves (78 *per cent*) and sale/ distribution of only 27 cows from the parent stock, the objective of the project to produce 50 CB heifer cows for distribution to rural people and augment milk production in TTAADC area was defeated. Thus, the entire expenditure of ₹ 72.43 lakh incurred on the project was unfruitful.

¹⁰ A committee of five officers comprising of Sr. Veterinary Officer, Assistant Director, ARDD (West Zone), Veterinary Officer of Belbari Farm, Sr. ARDD Assistant and ARDD Assistant.

¹¹ Cows and calves had died in intervals spread over the period of two-three years.

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

4.1.5 Idle expenditure on implementation of Murrah Buffalo project

Government of Tripura accorded (February 2015) Administrative Approval and Expenditure Sanction of ₹ 1.18 crore under RKVY Sub-scheme 'National Mission for Protein Supplements (NMPS)' and placed (February 2015) the funds with the Principal Officer (PO), ARDD for establishment of buffalo breeding farm at Belbari.

Scrutiny (April 2019) of records of the PO, ARDD revealed that funds to the tune of ₹ 51.05 lakh were placed (August 2015 and August 2016)¹² in favour of the ZDO, West Zone and EE, West Zone for



Photograph-4.1

construction of buffalo shed, buffalo heifer shed/ calf shed and installation of Mini Deep Tube Well (MDTW). Further, ₹ 50.44 lakh was also placed (January 2018) in favour of the Veterinary Officer, Belbari farm for procurement of 20 Murrah buffalo, ration concentrate, insurance, labour, vaccines and medicines and PO, ARDD kept ₹ 1.51 lakh for fodder cultivation. Construction of buffalo shed and heifer shed, calf shed and installation of MDTW were completed (between June 2016 and February 2017) at a cost of ₹ 51.05 lakh and handed over to the PO, ARDD by the ZDO, West Division and the EE, West Division in August 2016 and March 2017 respectively.

After a delay of one and half years since handing over of above mentioned components of the project, the PO, ARDD had placed ₹ 15.00 lakh to EE, West Division in two instalments (December 2017: ₹ 9.05 lakh and May 2018: ₹ 5.95 lakh) for construction of wallowing tank, feed store, rest room for labourers and water tank, *etc.*, as part of the project. Reasons for delay in placement of funds to EE, West Division were not found on record. Construction of the wallowing tank was completed in December 2018 by EE, West

¹²

Component	Amount allocated (₹ in lakh)	Total fund allocated (₹ in lakh)	To whom placed
Buffalo shed	19.19	24.43	ZDO, West zone
Mini Deep Tube well	5.24		
Buffalo Calf shed	12.34	26.62	EE, West Zone
Buffalo heifer Shed	12.34		
Land Development	1.94		
Total	51.05	51.05	

Division and handed over in July 2019. It was further noticed that Veterinary Officer, Belbari Farm did not procure 20 Murrah buffalo till July 2019 though one technical committee had been constituted (March 2019) for their procurement.

Thus, due to delay in placement of fund with the EE, West Division for construction of wallowing tank, feed store, rest room for labourers and water tank, *etc.*, the whole project was delayed and thereby buffalo shed, buffalo heifer shed/ calf shed and MDTW constructed at a cost of ₹ 51.05 lakh remained idle for 62 months till October 2021 besides blockade of ₹ 50.44 lakh placed with the Veterinary Officer, Belbari Farm for procurement of 20 Murrah buffalo, ration concentrate, payment of insurance, labour, vaccines and medicines.

Therefore, due to poor planning, objective of the project was defeated besides expenditure of ₹ 66.05 lakh (₹ 51.05 lakh *plus* ₹ 15.00 lakh) for creation of infrastructure of the project also became unfruitful.

The Principal Officer, ARDD (October 2021) stated that supply order had been issued (March 2020) to an agency for supply of seven Murrah buffaloes along with female calves but the supplier expressed his inability to supply the buffaloes due to corona pandemic. He further added that due to constraints in procuring buffaloes, the un-sustainable environment and the fact that the farmers of Tripura were not apt in buffalo breeding, the authority had decided to utilise the balance fund for beneficiary oriented Malmata pig rearing scheme and procurement of veterinary medicines, *etc.*

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

4.2 Wasteful expenditure on creation of rubber plantation

As per guidelines issued by the Tribal Welfare Department, objective of the scheme 'Rubber Plantation' is to assist the tribal people for a sustainable economic development through rubber plantations. The project is to be implemented over a period of seven years. There is a scope for second and subsequent year's maintenance of the plantation.

DPC (DM & Collector)¹³, North Tripura District accorded (4 May 2016) Administrative Approval and Expenditure Sanction (AA & ES) for an amount of ₹ 2.66 crore from Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) fund for 1st year rubber plantation in 215.50 hectare area in convergence (Technical) with MGNREGS and TTAADC under North Tripura District for the financial year 2016-17. The DPC nominated Zonal Development Officer (ZDO), North Zone as the Project Implementing Agency (PIA). The ZDO, North Zone re-allocated (5 May 2016) the funds in favour of Noagang, Damcherra, Dasda and Vanghmun Sub-Zones with the direction to issue work order as per technically sanctioned (May 2016) estimates of ₹ 0.62 lakh per beneficiary. Scope of work included clearing of jungles, terracing, lining and pitting, filling & planting, weeding and mulching, application of manure, boundary protection

¹³ District Project Co-ordinator (District Magistrate & Collector)

fencing, planting materials (@ 250 plants in 0.5 ha area), *etc.* Simultaneously, ZDO, North Zone had invited (26 April 2016) tenders for purchase of 2.25 lakh rubber poly bag plants of PRIM-600 variety. After approval by the Supply Advisory Board (SAB), the ZDO, North Zone had issued (23 July 2016) supply orders in favour of ACME Rubber Nursery, who offered the lowest rate amongst three tenderers for supply of rubber poly bag plants (PRIM 600 variety @ ₹ 42.50 per stump) at different locations under the Noagang, Damcherra, Dasda and Vanghmun Sub-Zones within seven days from the date of issue of supply order.

Scrutiny (June 2019) of records of the ZDO, North Zone revealed the following:

- (A) Sub-Zonal Development Officers (SZDO), Vanghmun, Dasda¹⁴ and Damcherra had issued (May 2016) work orders in favour of the Implementing Officers (IOs) for execution of rubber plantations departmentally at different Village Councils (VC) under the respective Sub-Zones with an estimated cost of ₹ 0.62 lakh per beneficiary. Works for preparation of nursery bed and plantation commenced between 31 May 2016 and 23 June 2016 and was completed between 28 July 2016 and 15 March 2017.

Further scrutiny revealed that in Vanghmun Sub-Zone, the supplier had supplied (September 2016) 12,500 poly bag plants after the planting season (June-July) was over. As a result, due to lack of irrigation facilities no plant survived though expenditure of ₹ 22.75 lakh was incurred for wages, rubber plants and other material. In Kalapani and East Bhandarima Village Councils (VCs) under Dasda Sub-Zone, IOs had spent ₹ 5.94 lakh towards wages for preparatory work of plantation in 33 plots of beneficiaries but the supplier did not supply the rubber plants within the stipulated time (30 July 2016) and thereafter, the beneficiaries refused to receive the plants as the planting season was over.

In 12 VCs under Damcherra Sub-Zone, beneficiaries refused (August 2016) to receive the plants as they were pre-mature. Thereafter, no plants were supplied by the supplier. As a result, the project remained incomplete though expenditure of ₹ 26.13 lakh was incurred for preparation of land, digging of pit, *etc.*

Thus, due to delay in issue of supply order by the ZDO, North Zone with respect to the planting season coupled with delayed and short supply/ non-supply of plants by the supplier/ refusal of the beneficiaries to receive the plants after planting season, the entire expenditure of ₹ 54.82 lakh became wasteful.

- (B) Further, in 129 plots belonging to as many beneficiaries of North Laljuri, South Laljuri, Salkaham, North Tuisama, Dasamani para, East Satnala, Khakchangpara, West Bhandarima, Chandipur and Shibnagar VCs under Dasda Sub-Zone, IOs had raised rubber plantations with a total expenditure of ₹ 72.81 lakh. It was noticed

¹⁴ North Laljuri, South Laljuri, Salkaham, North Tuisama, Dasamani para, East Satnala, Khakchangpara, West Bhandarima, Chandipur and Shibnagar VCs under Dasda Sub-Zone.

that neither there was a provision in the estimates for second year maintenance of the plantations nor did the ZDO request/ send any proposal to the Council for funds. As a result, second year maintenance was not carried out in the plantations. Consequently, in 79 plots, plantations did not survive resulting in wasteful expenditure of ₹ 44.59 lakh (@ ₹ 56,438 per plot). In other plots also, survival rate was less (in 40 plots less than 50 *per cent* and in 10 plots 50 *per cent* to 70 *per cent*).

Thus, due to non-supply of poly bag plants by the supplier within the stipulated time and not carrying out second year maintenance, the entire expenditure of ₹ 99.41 lakh (₹ 54.82 lakh *plus* ₹ 44.59 lakh) became wasteful.

The ZDO, North Zone accepted (July 2019) that the supplier had not supplied the poly bag plants within the stipulated time (30 July 2016) and that no formal proposal for second year maintenance was sent to the Council.

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

4.3 Wasteful expenditure on plantation of drumstick

Additional Chief Executive Officer (CEO) conveyed (17 November 2017) expenditure sanction of ₹ 51.64 lakh in favour of ZDO, West Zone for commercial cultivation of ginger, turmeric, potato, drumstick, *etc.* of which ₹ 9.45 lakh was sanctioned for plantation of drumsticks. Accordingly, ZDO, West Zone placed (24 November 2017) the fund in favour of six Sub-ZDOs¹⁵ for implementation of commercial cultivation of above crops as also the cultivation of mixed fruit crops (lemon/areca nut/banana) in Sub-Zone areas during the year 2017-18. The plantation work was completed in December 2017 with a total expenditure of ₹ 51.64 lakh and handed over to 237 beneficiaries.

During scrutiny of records (April 2019) of the Sub-ZDOs, it was noticed that due to late receipt of funds, drumstick stem cuttings were planted during November-December 2017, though May-June¹⁶ is the best time for plantation. As a result, the entire drumstick plantation, completed at a cost of ₹ 9.45 lakh, dried up. Thus, the entire expenditure of ₹ 9.45 lakh on drumsticks plantation proved to be wasteful.

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

4.4 Wasteful expenditure on improvement of road

Additional Chief Executive Officer, TTAADC accorded (31 October 2016) Administrative Approval and Expenditure Sanction (AA & ES) of ₹ 32.86 lakh for execution of the work “Improvement of road from Dumrakari Duk Para ADC Village Committee office to Dugrai Para via Tiyaarimairang Para under Hezamara Sub-Zone during the year 2016-17

¹⁵ Khumulwng, Takarjala, Bishramganj, Mohanbhog, Hezamara and Abhicharan

¹⁶ Source: krishijagaran.com

(L=4.5 km)/ SH:- Constn. of RCC Box Cell culvert of span 10.00 m (5.00 m X 5.00 m) double box at Ch. 1.40 Km over Rubri Twisa". Technical Sanction (TS) had been accorded (8 July 2016) by the Chief Engineer, TTAADC for ₹ 32.86 lakh. The work was allocated to an agency who quoted the lowest rate (17.85 *per cent* above the estimated cost after negotiation) and was allowed 120 days to complete the work. Work order was issued (7 December 2016) in favour of the agency and an agreement was entered into. The work commenced on 19 December 2016 and was in progress till April 2019. The agency was paid (25 March 2017) an amount of ₹ 18.92 lakh against 1st Running Account bill.

It was further noticed that Assistant Engineer (AE), Hezamara Sub-Division, TTAADC had visited (25 June 2018) the site along with the Junior Engineer and had reported to the Executive Engineer (EE), West Division that the work had been suspended by the agency since long without any information to the authority.

Audit conducted joint physical verification (29 April 2019) along with the representatives¹⁷ of the EE, West Division and it was noticed that the work had been abandoned after construction of three abutment walls in middle of the *cherra*¹⁸, approximately 20 metre to 30 metre below the road level. Further, State PWD had constructed one RCC bridge under Pradhan Mantri Gram Sadak Yojana (PMGSY) at the level of approximately 20 metre height above the abutment wall. So, due to high gradient of the existing road and construction of the RCC bridge, the construction of Box Cell Culvert by the TTAADC appeared to be ineffectual.

Photograph-4.2



Construction of three abutment walls in middle of Rubri Cherra under Hezamara Sub-Zone

While accepting the audit observation, EE, West Division stated (May 2019) that as desired by the TTAADC authority, the work had been taken up. In the meantime, State PWD had started the work of RCC bridge on the same road without intimating to the PWD of TTAADC and further added that the aforesaid road was a new proposed road of TTAADC. The Council had limited fund to execute black top surface, RCC bridge, *etc.* Therefore, for better communication the local people had been demanding construction of RCC bridge to the State PWD authorities.

¹⁷ Assistant Engineer (AE), Hezamara Sub-Division, AE, Headquarter and Junior Engineer (JE), Hezamara Sub-Division

¹⁸ Small stream

Further scrutiny (October 2021) revealed that the agreement had been closed and second and final RA bill of ₹ 21.93 lakh had been paid to the agency in February 2020.

Thus, due to lack of co-ordination with the State PWD, the expenditure of ₹ 21.93 lakh on the work proved wasteful.

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

4.5 Unfruitful expenditure on water lifting facilities

With a view to lift water from Sarma river using two Pump Motors (20 HP) including distribution system for continuation of fish breeding and growing in all seasons during the year, Additional Chief Executive Officer, TTAADC had accorded (August 2016) Administrative Approval and Expenditure Sanction of ₹ 25.50 lakh for 74 fishery tanks in the Sarma Fish Breeding Farm, Gandacherra.

Test check of records (May 2019) of Superintendent of Fisheries (SF), Gandacherra revealed that SF, Gandacherra had prepared (February 2016) an estimate for ₹ 25.50 lakh which was technically approved by the Chief Engineer, PWD in February 2016. SF, Gandacherra issued (22 February 2017) a work order in favour of an Implementing Officer (IO)¹⁹ for execution of the said work. As per the muster rolls and adjustments submitted by the IO, the work started in September 2017 and was completed in July 2018 with an expenditure of ₹ 25.50 lakh.

It was further noticed in May 2019 that out of the 74 water tanks, 48 tanks were dry. Further, out of the remaining 26 tanks, only 11 tanks were being used for fish production and rest were not used due to paucity of water. Thus, expenditure of ₹ 25.50 lakh incurred for ensuring availability of water in all the tanks throughout the year through water lifting arrangement proved unfruitful.

Photograph- 4.3



Photograph- 4.4



Photograph- 4.5



Tanks that could not be utilised in all seasons due to non availability of water as the pumps could lift water only when the water level remains high in the river

¹⁹ Fishery Officer (FO)

On being pointed out in audit, SF, Gandacherra intimated (May 2019) that pumps could only lift water when water level is high in the river.

The reply is indicative of the fact that the project was taken up without a feasibility study.

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

4.6 Doubtful execution of work

Additional Chief Executive officer, TTAADC, Khumulwng had accorded (18 May 2016) AA & ES of ₹ 21.02 lakh in favour of ZDO, South Zone for installation of five Mini Deep Tube Wells (MDTWs) during 2016-17, as per model estimate @ ₹ 4.20 lakh, from 12th Finance Commission Grant. ZDO, South Zone issued work orders in favour of four Implementing Officers (IOs) for installation of five MDTWs in November 2016 allowing 90 days' time to complete the work.

Test check (June 2019) of records of the ZDO, South Zone and adjustments bills submitted by the IOs revealed that sinking and installation of two MDTW had been shown as completed with a total expenditure of ₹ 8.40 lakh (@ ₹ 4.20 lakh per MDTW). During scrutiny of adjustment bills submitted by the IO, it was noticed that three stage photographs *i.e.*, before, during and after the execution of work, as required to be submitted under conditions of work order, were not submitted, instead one photograph of the overhead tank was found attached in both the cases. Therefore, it could not be ascertained whether installation of MDTW along with six hydrant points and pipelines was completed or not. Further, to prove that the MDTWs are operational, the IO submitted copy of electricity bills, which pertained to persons other than the beneficiaries, in both the cases.

Thus, due to non-availability of electricity bills in the name of beneficiaries and non-submission of three stage photographs of MDTWs, expenditure of ₹ 8.40 lakh incurred on sinking and installation of MDTW at East Manu Bankul VC was doubtful.

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

4.7 Idle expenditure on construction of market stalls

Test check (March 2019) of records of Zonal Development Officer (ZDO), West Zone revealed that 10 stalls in two markets had been constructed in December 2017 at a cost of ₹ 17.91 lakh. The market stalls were to be allotted against a onetime payment of ₹ 2,000 to the office of the concerned ZDO which was refundable on surrender of license and on vacation of the stall allotted to the licensee. The annual license fee/stall rent was ₹ 2,000 for a stall measuring 3.65 metre x 3.1 metre and ₹ 1,000 for a stall measuring 2.4 metre x 1.8 metre. It was observed that none of the stalls in both the markets were allotted till October 2021 basically due to non-selection of the beneficiaries by the Village Committees. The details are shown in **Table 4.2**.

Table 4.2: Status of markets constructed during 2017-18 by the ZDO, West Zone*(in ₹)*

Name of the Sub Zone	Name of the market Shed/ Location	Date of Completion	No of stalls in the market shed	Total expenditure
Mandwi Sub-Zone	Rambabu Para	30-12-2017	05	8,95,600
Mandwi Sub-Zone	Jagatrambari	28-12-2017	05	8,95,600
Total			10	17,91,200

Thus, an amount of ₹ 17.91 lakh spent on construction of the market stalls remained idle till October 2021 *i.e.*, even after more than three and half years from the date of completion of construction.

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

4.8 Idle expenditure on Statues

Scrutiny (April 2019) of records of the Executive Engineer (EE), West Division revealed that Principal Officer, Information Cultural Affairs and Tourism (ICAT) had sanctioned an amount of ₹ 23.65 lakh and placed (March 2017- January 2018)²⁰ with the EE, West Division, for installation of three statues²¹ near main administrative building at Khumulwng. A work order was issued (May 2017) in favour of Department of Sculpture, Biswa Bharati, Santiniketan for supply of three statues at a cost of ₹ 12.16 lakh. The statues were supplied in July 2017 and ₹ 12.16 lakh was paid (August 2018). The E.E, West Division also incurred expenditure of ₹ 6.43 lakh for preparation of bases for installation of statues and ₹ 3.90 lakh on ornamental decoration of bases. However, the statues were lying in the TTAADC museum for 48 months till October 2021.

Thus, due to non-installation of the statues, the entire expenditure of ₹ 22.49 lakh became idle.

While accepting audit observation, the EE, West Division stated (April 2019) that the statues were not installed due to unfavourable political situation.

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

4.9 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

²⁰ March 2017: ₹ 12.16 lakh; January 2018: ₹ 11.49 lakh

²¹ Statues of late Dasarath Debbarma, late Sudhayna Debbarma, and late Hemanta Debbarma

analysis, etc. in respect of five Zonal Development Officers, including their Sub-Zonal Development Officers; five Executive Engineers; three Assistant Directors of Animal Resource Development Department; Principal Officer (Fisheries); Superintendents of Fisheries, Gandacherra and Kanchanpur revealed that during 2017-18, an amount of ₹ 4.47 crore paid as advance to different Implementing Officers (IOs) for execution of different works were pending for recovery/adjustment till July 2019. Office wise status of outstanding advances lying with Implementing Officers is shown in **Table 4.3**.

Table 4.3: Summary of outstanding advances lying with Implementing Officers

(₹ in lakh)

Sl. No.	Name of office	No of IOs	Outstanding advance
1	Zonal Development Officer, Dhalai Zone	10	41.78
2	Zonal Development Officer, South Zone	11	71.96
3	Zonal Development Officer, Khowai Zone	09	28.64
4	Executive Engineer, West Division	06	52.81
5	Executive Engineer, South Division	02	4.64
6	Executive Engineer, Khowai Division	02	7.67
7	Assistant Director, ARDD, West Tripura	07	98.81
8	Assistant Director, ARDD, South Tripura	37	52.76
9	Assistant Director, ARDD, North Tripura	03	74.10
10	Superintendent of Fisheries, Gandacherra	03	11.96
11	Superintendent of Fisheries, Kanchanpur	01	1.45
Total		91	446.58

Source: Information furnished by the respective offices

Details of outstanding temporary advances lying with the Implementing Officers are shown in **Appendix XII**.

It was further seen that there was nothing on record to substantiate that the works were taken up at all by the IOs concerned.

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. Further, by this time, IOs had submitted adjustment against 90 *per cent* of the advances drawn before 2020-21. However, detailed status of submission of adjustment was not made available to audit.

4.10 Outstanding Inspection Reports

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during audit and not settled on the spot were communicated to the higher authorities through Inspection Reports (IRs). Rule 78 of TTAADC Fund Rules, 2005, prescribed that the Council shall furnish replies to the IRs within six weeks from the date

of receipt. Further, as per Rule 78 (v) of the TTAADC Fund Rules, 2005, a committee under the chairmanship of Chief Executive Officer with two members was to be constituted to examine and settle the outstanding paragraphs of Inspection Reports. However, analysis of the position of outstanding Inspection Reports showed that 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 the issue of Audit Reports.

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

4.11 Follow up action on Audit Reports

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

Though, the Audit Reports for the years 1985-86 to 2013-14 in respect of the TTAADC were placed before the Council, action taken on the observations made in these Audit Reports had not been intimated (October 2021).

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 active consideration of the TTAADC, it was stated.

4.12 Conclusion

The audit focus was on the activities of creation of rubber plantation under implementation of projects under Rastriya Krishi Vikash Yojana (RKVY) scheme, MGNREGS, diary development project, besides other aspects of the functioning of the Council, viz. financial management, development activities, internal control and monitoring, etc.

The Council implement various works under RKVY. Audit noticed that the Council incurred unfruitful expenditure of ₹ 97.50 lakh on cage-culture in Dumbur Reservoir due to absence of skilled staff, lack of supervision, wrong site selection etc., under the scheme. There was an idle expenditure of ₹ 24.84 lakh on construction of three mini ice plants under RKVY as they could not be made operational due to absence of power supply and delay in installation of machineries and freezing devices. The Council incurred an expenditure of ₹ 43.59 lakh on construction of 30 seated farmers hostel building which could not be put to use as the same was not yet inaugurated. There was unfruitful

expenditure of ₹ 72.43 lakh on implementation of Cross Breed Heifer project under RKVY Scheme due to sale and death of cows. The Council incurred an idle expenditure of ₹ 66.05 lakh on implementation of Murrah Buffalo project under RKVY due to poor planning. Besides, the objectives of the project were also defeated.

Due to non-supply of poly bag plants for rubber plantation by the supplier within the stipulated time and not carrying out second year maintenance, the entire expenditure of ₹ 99.41 lakh became wasteful.

Due to lack of co-ordination with the State Public Works Department (PWD), the Council had incurred wasteful expenditure of ₹ 21.93 lakh on construction of three abutment walls for improvement of road as the State PWD had constructed RCC bridge under Pradhan Mantri Gram Sadak Yojana (PMGSY).

An expenditure of ₹ 9.45 lakh on plantation of drumsticks was wasteful, as the stem cuttings dried up due to late plantation.

Due to absence of feasibility study and non-availability of water throughout the year, there was an unfruitful expenditure of ₹ 25.50 lakh on water lifting facilities for fish breeding and production.

There was a doubtful expenditure of ₹ 8.40 lakh on installation of Mini Deep Tube Well (MDTW) due to non-availability of three stage photographs of MDTW and electricity bills in the name of beneficiaries.

Due to non-selection of beneficiaries by the Village Committees, there was an idle expenditure of ₹ 17.91 lakh on construction of market stalls as the same were not allotted till October 2021.

An expenditure of ₹ 22.49 lakh incurred on preparation of three statues along with the ornamental decoration of their bases was unfruitful as they were lying in the Council's Museum for 48 months till October 2021.

Temporary advances of ₹ 4.47 crore given to different Implementing Officers (IOs) during 2017-18 for execution of different works, were outstanding due to non-submission of adjustment bills by the IOs.

4.13 Recommendations

The Council may consider the following recommendations:

- i. May ensure timely supply of material by suppliers for implementation of projects.*
- ii. May co-ordinate with the State Government agencies before implementation of projects to avoid delay.*
- iii. May make proper plan before taking up of any projects to avoid unfruitful and wasteful expenditure.*

- iv. *Council may take initiatives to obtain adjustment bills from the Implementing Officers immediately after completion of work and a monitoring mechanism may be put in place for tracking the outstanding advances given to the Implementing Officers.*
- v. *Internal controls be strengthened for proper functioning of the Council.*



(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 2017-18

(Reference: Paragraph 2.2)

(₹ in lakh)

Part – I DISTRICT FUND					
Revenue Section					
Receipts			Disbursements		
2016-17	Revenue Receipt	2017-18	2016-17	Revenue Expenditure	2017-18
	Grants -in-aid from State Government-		5,764.18	Other Administrative Service	6,284.17
12,500.00	State Plan	12,501.17	1,373.67	Pension and Other Retirement Benefit	2,188.44
6,792.89	Share of Tax	12,339.00		Scholarship	0.49
7,740.09	Transfer Scheme	5,905.94 ²²	83.12	Village and Small Industries	98.92
13,717.86	Transfer Staffs Salary	18,385.84	117.08	Sports and Youth Affairs	111.03
1,354.89	Festival Advance/ Grant	130.13	868.10	Public Works Department	1,091.75
	Other -		330.02	Medical and Public Health	407.14
216.28	Revenue	389.24	3,652.52	Crop Husbandry	3,885.93
489.30	Bank Interest	625.63	1,062.95	Roads and Bridges	524.48
113.74	Unspent salary	43.56	399.14	Forest and Wildlife	442.37
177.73	Unspent Development fund	771.60	1,113.06	Fisheries	881.50
0.70	Recovery of computer loan/ Medical loan	1.03	0.54	Art and Culture	0.00
			22.31	Rural Development	4.99
			2.00	Soil and Water Conservation	1.65
			258.76	District Council Legislative	331.85
			590.45	Welfare of Scheduled Tribes	1,107.67
			20,826.48	General Education	25,121.23
			312.22	Information and Publicity	144.44
			64.50	Minor Irrigation	14.15
			1,417.09	Animal Resources	2,262.85
			0.06	Urban Development	1.03
			30.68	Non-conventional Sources of energy (Science and Technology)	11.86
			196.18	Co- operation	230.78

²² Total receipts under 'Transfer Scheme from State Government' was ₹ 7,695.60 lakh of which ₹ 1,789.66 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 2017-18

(Reference: Paragraph 2.2)

(₹ in lakh)

Part - I DISTRICT FUND					
Revenue Section					
Receipts			Disbursements		
2016-17	Revenue Receipt	2017-18	2016-17	Revenue Expenditure	2017-18
			41.11	Land Revenue	50.08
			124.89	Housing	40.52
			458.74	Mid Day Meal	224.04
			17.30	Purchase of Computer and Xerox Machine	0.10
			38.44	Rural Employment Programme (RSVY)	0.00
			3,654.29	Social Welfare & Security	3,115.99
			69.03	Public Health Schemes	3.50
			716.54	Other Rural Development Programme	382.58
			4.59	Electricity	0.81
			188.93	Compensation paid to other bodies	130.41
			210.94	Rural Development	517.46
			71.29	Capital outlay on water supply	178.57
			226.80	Bank Interest	551.64
			279.98	Revenue	231.99
				Payment of Bus fare	
			231.32	MGNREGS	211.88
			9.29	Sale proceeds	34.04
			0.36	Save Environment save earth	0.31
			0.00	Rastriya Krishi Vikash Yojana (RKVY)	4.86
			0.00	Mtc. of School building	4.56
			1,260.85	Temporary Advance lying with DDOs	745.63
43,103.48	Revenue Receipts	51,093.14	46,089.80	Revenue Expenditure	51,577.69
	Revenue Deficit		-	Revenue surplus	
Capital Section					
18,255.00	Capital Receipt	1,789.66	1,718.65	Capital expenditure	3,129.25
NIL	Misc. receipts for capital works		NIL	Misc. expenditure for capital works	Nil
18,255.00	Total Capital Receipt	1,789.66	1,718.65	Total Capital Outlay	3,129.25

Appendix-I (Concl.)
Receipts and disbursements of the Council for the year 2017-18

(Reference: Paragraph 2.2)

(₹ in lakh)

Part - I DISTRICT FUND					
Debt Section					
2016-17	Receipts	2017-18	2016-17	Disbursements	2017-18
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
241.88	iii) Recovery of loans and advances	331.56 ²³	279.63	iii) Disbursement of loans and advances	368.86
241.88	Total of Debt Section	331.56	279.63	Total of Debt Section	368.86
61,600.36	Total of Part I District Fund	53,214.36		Total of Part I District Fund	55,075.80
3,348.60	Deposit Receipts	4,016.05	3,280.83	Disbursement of Deposit	1,847.97
3,348.60	Total of Part II Deposit Fund		3,280.83	Total of Part II Deposit Fund	1,847.97
64,948.96	Total Receipts (I + II)	57,230.41	51,368.91	Total Disbursement (I + II)	56,923.77
26,649.92	Opening Balance	4,02,29.92²⁴	40,229.97	Closing Balance	40,536.56
91,598.88	Grand Total	97,460.33	91,598.88	Grand Total	97,460.33

Note: In terms of statement No.6, total disbursement under revenue section and capital section would be ₹ 51,577.69 lakh and ₹ 3,129.25 lakh respectively but in Statement No. 1 segregation under revenue section and capital section was wrongly made as ₹ 52,841.13 lakh and ₹ 1,865.81 lakh respectively.

Source: Annual Accounts

²³ In Statement No.1, loan received from other sources was shown as ₹ 83.56 lakh while according to Statement No. 5, under major head “7610” receipt under ‘Festival Advance recovery’ had been booked as ₹ 331.56 lakh. As a result receipt under ‘Debt Section’ remained understated by ₹ 248.00 lakh. This also overstated receipts under ‘revenue section’ to that extent.

²⁴ Council had carry forward previous year’s closing balance (₹ 40,229.97 lakh) as opening balance (₹ 40,229.92 lakh) of 2017-18. But reason for discrepancy of ₹ 0.05 lakh was not mentioned.

Appendix-II

List of units covered for compliance audit for the period from April 2017 to March 2018 and financial audit of 2017-18

(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)
14	Principal Officer (Fisheries)
15	Assistant Director (Animal Resources Development Department), 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 (a)}

(in ₹)

Sl. No.	Name of DDO	Particulars	Year of receipt	Amount refunded	Date of refund
1.	EO (Admn.)	Computer Accessories	2017-18	5,30,527	17/03/2018
		Salaries	2017-18	5,000	17/03/2018
2.	SA, Tulashikok	Development (SRI)	2017-18	26,837	16/03/2018
3.	IS, Khumulwng	Festival Advance	2017-18	3,47,600	16/03/2018
4.	ZDO, South	Festival Advance	2017-18	3,83,400	21/03/2018
		Festival Advance	2017-18	1,67,300	21/03/2018
		Festival Advance	2017-18	2,32,200	21/03/2018
		Festival Advance	2017-18	45,300	21/03/2018
5.	EE, West	Constn of entrance gate of Khumpui Academy	2017-18	23,06,100	06/01/2018
		Mother Awareness	2017-18	60,000	06/01/2018
6.	ZDO, West	Festival Advance	2017-18	3,11,900	26/02/2018
7.	ZDO, Dhalai	Sports and cultural events	2017-18	3,18,180	04/08/2017
8.	CDPO, Jampui hills	Telephone fund	2017-18	11,000	22/03/2018
9.	IS, Chelagangmukh	Festival Advance	2017-18	5,80,700	2017-18
		Salaries	2017-18	22,444	2017-18
10.	IS, Harepkuwar	Festival Advance	2017-18	21,900	17/03/2018
11.	PO, ARDD	Festival Advance	2017-18	14,000	22/02/2018
		Festival Advance	2017-18	5,100	22/02/2018
		Festival Advance	2017-18	1,900	22/02/2018
12.	PO, Forest	Arrear DA	2017-18	1,58,000	10/03/2017
13.	PO, Sports	Festival Advance	2017-18	2,900	15/03/2018
		Double Credit	2017-18	6,00,000	15/03/2018
14.	IS, Machmara	Arrear Salary	2017-18	4,77,043	09/03/2018
		Festival Advance	2017-18	64,000	19/03/2018
		Festival Advance	2017-18	10,68,000	19/03/2018
		Festival Advance	2017-18	2,100	19/03/2018
		Festival Advance	2017-18	900	19/03/2018
15.	IS, Wotloktwithu	Festival Advance	2017-18	3,79,700	08/08/2017
		Festival Advance	2017-18	8,63,500	08/03/2018
16.	IS, Damcherra	Festival Advance	2017-18	2,65,900	31/03/2018
Total				92,73,431	

Appendix-IV

Statement showing expenditure incurred on capital items during 2017-18

(Reference: Paragraph 3.3.2.1)

(in ₹)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount
1	Supdt. of Fisheries, Kanchanpur	Housing	2405-101	1,19,500
2	Supdt. of Fisheries, Gandacherra	Water lifting facilities in Sarma Fish Breeding Firm		18,27,254
3	Supdt. of Fisheries, Jatanbari	Dwelling House		1,87,500
4	Supdt. Agriculture, Chawmanu	Different Machines and Firm Implements		14,36,171
5	Principal Officer, Sports	Sports materials		11,12,046
6	Principal Officer, Education	Furniture	4225-02	58,93,414
7	Principal Officer, Agriculture	Market Development	2401-00-119-37-64-47	4,23,128
8	Principal Officer, Social Welfare & Social Education	Fax machine		7,349
9	IS, Watloktwithu	School furniture		1,53,671
10	IS, Kanchanpur	Kitchen Shed		4,000
11	ZDO, South	Extension of Power	4801/800	48,694
		Installation of Mini Deep Tube well	4702/102	8,04,795
		Construction of Coaching Complex	4059/051	7,59,127
		Construction of Veterinary Centre	2403/101	1,75,395
		Construction of Cattle Shelter	2403/800	59,18,713
		Construction of Boundary Well	2204/800	39,94,000
		Construction of Kitchen Shed	4059/051	2,47,500
		Construction of Block Level Brooder House	2403/800	5,04,400
12	ZDO, Dhalai	Improvement of Village Market	4435/00/101/04/02/47	15,41,390
		Construction of SNP Godown	2236-02-101-41-60-47	2,46,818
		Construction of Crematorium	NITY	9,38,742
		Providing lying of Wall tiles	220 General Education	4,91,406
		Sinking and installation of Mini Deep Tube well	4515-00-101-43-38-31	13,86,287

Appendix-IV (Contd.)
Statement showing expenditure incurred on capital items during 2017-18
(Reference: Paragraph 3.3.2.1)

(in ₹)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount
13	ZDO, West	Pump Set	2401	1,61,800
		Extension of Sale Stall	2401	11,39,129
		Const. of Market Shed	2401	19,39,990
		Const. of Market Stall	2401	8,86,740
		Const of Market Stall	2401	10,29,895
		Const. of Cattle Shelter	2403	4,24,200
		Const of Layer Farm	2403	66,45,212
		Const. of Poultry Farm	2403	96,40,749
		Const. of SMSC	2403	5,75,700
		Field Levelling	2072	17,61,119
		Brick Soling	2072	19,18,092
		Field Levelling	2072	6,58,200
		Const. of Market Shed	2072	7,05,000
		Const. of Hostel	2072	2,98,250
		Const. of Water Tank	2072	3,60,000
		Const. of Ladies Toilet	2072	2,69,600
		Const. of Toilet	2072	4,01,100
		Const. Community Centre	2072	6,44,400
		Const of Market	2072	3,43,940
		Const. of Market Stall	2072	6,78,000
		Brick Soling	2072	1,04,643
		Const. of Market Shed	2072	7,50,000
		Const. of Boundary Wall	2202	13,062
		Const. of Boundary Wall	2202	14,344
		Const. IS Building	2202	288,704
		Ext. of H T Line	2202	2,36,648
		Extension of IS Building	2202	22,39,978
		Construction of Goal post	2204	1,14,330
14.	ZDO, Khowai	Pump Set	NA	53,000
		NITI Ayog	NA	10,00,000
		Pump Set	2401	1,95,411
		Pump Set	2401	3,97,400
		Pump Set	2401	31,09,400
		Pump Set	2401	7,000
		Pump Set	2401	11,926
		Pump Set	2401	50,000
		Pump Set	2401	12,000
		Pump Set	2401	24,000
		Const. of 200 seated Girls Ashram School	2515	38,00,000
		Extn. of Power Connectivity	2525	1,50,000
		Musical Instrument	2220	40,000

Appendix-IV (Concl.)

Statement showing expenditure incurred on capital items during 2017-18

(Reference: Paragraph 3.3.2.1)

(in ₹)

Sl. No.	Name of DDO	Particulars	Head of Account	Amount
15.	EE, West	Construction	2059-101	50,32,179
		Road & Bridge		1,68,26,872
		DWS 10 th Finance Commission		64,554
		13 th Finance Commission		1,24,00,000
		Rural Electrification	2801	52,250
		Head 800 & 106 & 109		1,70,90,687
		PDF ICAT	3604	11,49,101
		NITI Aayog		12,94,41,569
		PO, ICAT		6,54,100
		PO ARDD		18,56,032
		PO Sports & Youth		8,30,816
16.	EE, South	R & B	3054-800	42,79,406
		R & B 13 th Finance Commission	4225-800	54,47,737
		Development of market	2401-800	12,11,530
		Rural Water Supply Drinking	2702-103	7,07,265
		VET Dispensary Sub-Centre		5,24,016
17.	EE, Dhalai	R & B		1,38,42,306
		Construction of Building		45,39,446
		Rural Water Supply		2,91,047
		NITI Aayog Road		2,90,82,076
		NITI Aayog Building		1,03,17,138
18.	EE, Khowai	R & B	3054	14,13,508
		Const. VET. Dispensary		3,85,915
		Mini Deep Tube Well	2515	28,303
		Const. of Road NITI Aayog		2,15,38,492
		Upgradation of School Building NITI Aayog		39,31,856
19.	EE, North	R & B	3054-004	49,33,361
		Fish Market Stall	2405	14,78,875
		NITI Aayog school building	4225-02-800	19,45,712
		NITI Aayog Building	4225-02-800	27,18,713
		NITI Aayog Road Construction	4225-02-801	2,63,16,148
		Electrification	2801	28,238
		Community Toilet & 2 Nos. JB School		8,71,462
		Kitchen Shed	2238-01-101	53,929
		MGNREGS		1,89,90,333
Total				41,15,89,234

Appendix-V

Statement showing receipt and remittance of sales tax during 2017-18 by the DDOs during the year which were not mentioned in the annual accounts submitted to the Executive Officer, Finance for compilation

{Reference: Paragraph 3.4.2(i)}

(₹ in lakh)

Sl. No.	Name of the DDO	OB	Receipt	Remittance	CB
1	ZDO (Khowai)	0	0.15	0.15	0
2	Inspector of Schools, Bishramganj	0	0.01	0	0.01
3	Inspector of Schools, Chelagangmukh	0	0.02	0.02	0
4	Inspector of Schools, Harepkuwar	0	0.03	0.03	0
5	Inspector of Schools, Ompi	0	0.14	0.14	0
6	Inspector of Schools, Raiyabari	0	0.16	0.16	0
7	Inspector of Schools, Gandacherra	0	0.02	0.02	0
8	Inspector of Schools, Rupaichari	0	0.01	0.01	0
9	Inspector of Schools, Damcherra	0	0.01	0.01	0
10	Inspector of Schools, Kanchanpur	0	0.19	0.19	0
11	Inspector of Schools, Khumulwng	0	0.07	0.07	0
12	Inspector of Schools, Watloktwithu	0.03	0.03	0	0.06
13	Inspector of Schools, B.C Manu	0	0.02	0.02	0
14	Inspector of Schools, Mungiakami	0	0.01	0.01	0
15	Inspector of Schools, Chawmanu	0	0.04	0.04	0
16	Inspector of Schools, Machmara	0	0.21	0.21	0
17	Principal Officer, (Sports)	0	0.10	0.10	0
18	Principal Officer (Cooperative)	0	0.02	0.02	0
19	Principal Officer (Health)	0.08	0	0	0.08
20	Principal Officer (ARDD)	0	0.23	0.23	0
21	Principal Officer (SW&SE)	0	1.74	1.74	0
22	Supdt. of Fisheries, Kanchanpur	0	0.40	0.40	0
23	Supdt. of Fisheries, Gandacherra	3.79	0.16	3.95	0
24	Supdt. of Agriculture, Chawmanu	0	1.28	1.28	0
25	Supdt. of Agriculture, Gandacherra	0	0.21	0.21	0
26	Supdt. of Agriculture, Tulashikok	0	1.47	1.47	0
27	Supdt. of Agriculture, Kanchanpur	0	1.00	1.00	0
28	Supdt. of Horticulture, Kanchanpur	0	0.31	0.31	0
29	Supdt. of Horticulture, Manu, Dhalai	0	0.23	0.23	0
30	Asstt. Director, ARDD, Shikaribari	0	0.21	0.21	0
31	CDPO, Damcherra	0.31	0.30	0.61	0
32	CDPO, Manu	0	1.36	1.36	0
Total		4.21	10.14	14.20	0.15

Appendix-VI

Statement showing receipt and remittance of Income tax by the DDOs during 2017-18

{Reference: Paragraph 3.4.3.1 (i)}

(₹ in lakh)

Sl. No.	Name of the DDO	OB	Receipt	Remittance	CB
1	Executive Officer (Administration)	0	3.61	3.61	0
2	ZDO, West	0	1.40	1.40	0
3	ZDO, Dhalai	0	10.27	10.27	0
4	ZDO, North	0	3.38	3.38	0
5	ZDO, South	0	2.27	2.27	0
6	ZDO, Khowai	0	0.89	0.89	0
7	Executive Engineer, West	0	9.40	9.40	0
8	Executive Engineer, South	0	2.92	2.92	0
9	Executive Engineer, North	0	6.94	6.94	0
10	Executive Engineer, Dhalai	0.09	4.01	4.10	0
11	Inspector of Schools, Bishramganj	0	1.61	1.61	0
12	Inspector of Schools, Ompi	0	1.00	1.00	0
13	Inspector of Schools, Chailengta	0	0.59	0.59	0
14	Inspector of Schools, Gandacherra	0	2.43	2.43	0
15	Inspector of Schools, Kanchanpur	0	2.53	2.53	0
16	Inspector of Schools, B.C Manu	0	0.70	0.70	0
17	Inspector of Schools, Mungiakami	0	0.87	0.87	0
18	Inspector of Schools, Chawmanu	0	0.28	0.28	0
19	Inspector of School, Machmara	0	1.76	1.76	0
20	Inspector of Schools, Karbook	0	1.14	1.14	0
21	Principal Officer (Sports)	0	0.32	0.32	0
22	Principal Officer (Fisheries)	0	2.34	2.34	0
23	Principal Officer (Industries)	0	0.86	0.86	0
24	Principal Officer (ARDD)	0	3.95	3.95	0
25	Dy. Principal Officer (SW&SE), Manu	0	0.40	0.40	0
26	Principal Officer (SW&SE)	0	0.72	0.72	0
27	Secretary District Council	0	0.37	0.37	0
28	Supdt. of Fisheries, Kanchanpur	0	2.66	2.66	0
29	Supdt. of Fisheries, Gandacherra	0	0.77	0.77	0
30	Supdt. of Fisheries, Longtharai Valley	0	0.59	0	0.59
31	Supdt. of Agriculture, Chawmanu	0	1.73	1.73	0
32	Supdt. of Agriculture, Tulashikok	0	0.30	0.30	0
33	Supdt. of Agriculture, Kanchanpur	0	2.13	2.13	0
34	Supdt. of Horticulture, Kanchanpur	0	0.22	0.22	0
35	Supdt. of Horticulture, Manu, Dhalai	0	1.41	1.41	0

Appendix-VI (Concl.)**Statement showing receipt and remittance of Income tax by the DDOs during 2017-18***{Reference: Paragraph 3.4.3.1 (i)}**(₹ in lakh)*

Sl. No.	Name of the DDO	OB	Receipt	Remittance	CB
36	Asstt. Director, ARDD, B.C Manu	0	1.83	1.83	0
37	Asstt. Director, ARDD, Khumulwng	0	0.72	0.72	0
38	Asstt. Director, ARDD, Kanchanpur	0	0.29	0.29	0
39	Asstt. Director, ARDD, Shikaribari	0	0.32	0	0.32
40	CDPO, Damcherra	1.26	0.11	0.14	1.23
41	CDPO, Kanchanpur	0	2.50	2.50	0
42	Supdt. of Agriculture, Mandwi	0	3.49	3.49	0
43	Division Forest Officer, B.C. Manu	0	0.64	0.64	0
Total		1.35	86.67	85.88	2.14

Appendix-VII

Statement showing receipt and remittance of Professional tax by the DDOs during 2017-18

(Reference: Paragraph 3.4.6.1 & 3.4.6.2)

(₹ in lakh)

Sl. No.	Name of the DDO	Opening Balance	Receipt	Remittance	Closing Balance
1	Executive Officer (Administration)	0	6.23	6.23	0
2	ZDO, West	0	5.90	5.90	0
3	ZDO, Dhalai	0	3.85	3.85	0
4	ZDO, North	0	2.95	2.95	0
5	ZDO, South	0	6.06	1.06	5
6	ZDO, Khowai	0	2.30	2.30	0
7	Executive Engineer, West	0	2.28	2.28	0
8	Executive Engineer, Khowai	0	0.66	0	0.66
9	Executive Engineer, South	0	1.28	1.17	0.11
10	Executive Engineer, North	0	0.88	0.88	0
11	Executive Engineer, Dhalai	0	0.79	0.79	0
12	Inspector of Schools, Jampuijala	0	0	0	0
13	Inspector of Schools, Bishramganj	0	3.85	3.85	0
14	Inspector of Schools, Chelagangmukh	0	2.89	2.89	0
15	Inspector of Schools, Harepkuwar	0	5.90	5.90	0
16	Inspector of Schools, 82 Miles	0	3.46	3.46	0
17	Inspector of Schools, Ompi	0	2.46	2.46	0
18	Inspector of Schools, Chailengta	0	3.69	3.69	0
19	Inspector of Schools, Tulashikok	0	5.56	5.56	0
20	Inspector of Schools, Ambassa	0	5.46	5.46	0
21	Inspector of Schools, Raiyabari	0	6.72	6.72	0
22	Inspector of Schools, Gandacherra	0	5.83	5.83	0
23	Inspector of Schools, Rupaichari	0	3.79	3.79	0
24	Inspector of Schools, Damcherra	0	2.42	2.42	0
25	Inspector of Schools, Kanchanpur	0	11.34	11.34	0
26	Inspector of Schools, Khumulwng	0	2.37	2.37	0
27	Inspector of Schools, Watloktwithu	0	8.22	8.22	0
28	Inspector of Schools, B.C Manu	0	0	0	0
29	Inspector of Schools, Mungiakami	0	3.72	3.72	0
30	Inspector of Schools, Chawmanu	0	2.70	2.70	0
31	Inspector of Schools, Ratanpur	0	1.12	1.12	0
32	Inspector of Schools, Ganganagar	0	1.38	1.38	0
33	Inspector of Schools, Machmara	0	4.37	4.37	0
34	Inspector of Schools, Mohanbhog	0	1.92	1.92	0
35	Inspector of Schools, Karbook	0	3.46	3.46	0
36	Inspector of Schools, Mandwi	0	6.57	0	6.57
37	Principal Officer (Education)	0	2.38	2.38	0

Appendix-VII (Contd.)
Statement showing receipt and remittance of Professional tax by the DDOs during
2017-18

(Reference: Paragraph 3.4.6.1 & 3.4.6.2)

(₹ in lakh)

Sl. No.	Name of the DDO	Opening Balance	Receipt	Remittance	Closing Balance
38	Principal Officer (Sports)	0	0.15	0.15	0
39	Principal Officer (ICAT)	0	1.33	1.33	0
40	Principal Officer (Cooperative)	0	0.65	0.65	0
41	Principal Officer (Tribal Welfare)	0	0.17	0.17	0
42	Principal Officer (Fisheries)	0	0.43	0.43	0
43	Principal Officer (Health)	2.05	0	0	2.05
44	Principal Officer (Industries)	0	0.20	0.20	0
45	Principal Officer (ARDD)	0	0.75	0.75	0
46	Principal Officer (Agriculture)	0.05	0.68	0.66	0.07
47	Principal Officer (Forest)	0	0.31	0.31	0
48	Principal Officer (Science & Tech.)	0	0	0	0
49	Principal Officer (LRS)	0.03	0.36	0.36	0.03
50	Dy. Principal Officer (Education), Manu	0	0.05	0.05	0
51	Dy. Principal Officer, (Agriculture), Manu	0	0.10	0.10	0
52	Dy. Principal Officer, (SW&SE), Manu	0	0.17	0	0.17
53	Principal Officer (SW&SE)	0	0.39	0.39	0
54	Secretary District Council	0	1.71	1.71	0
55	Executive Officer (Finance)	0	0	0	0
56	Executive Officer (G.P.F)	0	0	0	0
57	Supdt. of Fisheries, Kanchanpur	0	0.82	0.82	0
58	Supdt. of Fisheries, Jatanbari	0	0.39	0.39	0
59	Supdt. of Fisheries, Gandacherra	1.17	0.87	1.82	0.22
60	Supdt. of Fisheries, Longtharai Valley	0	0.45	0	0.45
61	Supdt. of Agriculture, Rupaichari	0	1.56	1.56	0
62	Supdt. of Agriculture, Chawmanu	0	2.79	2.79	0
63	Supdt. of Agriculture, Gandacherra	0	2.54	2.54	0
64	Supdt. of Agriculture, Tulashikok	0	1.56	1.56	0
65	Supdt. of Agriculture, Kanchanpur	0	2.22	2.22	0
66	Supdt. of Horticulture, Kanchanpur	0	0.99	0.99	0
67	Supdt. of Horticulture, Manu, Dhalai	0	3.00	3.00	0
68	Asstt. Director, (ARDD), B.C Manu	0	2.47	2.47	0
69	Asstt. Director, (ARDD), Khumlung	0	2.66	2.66	0
70	Asstt. Director, (ARDD), Kanchanpur	0	1.32	1.32	0
71	Asstt. Director, (ARDD), Shikaribari	0	1.36	1.36	0

Appendix-VII (Concl.)

Statement showing receipt and remittance of Professional tax by the DDOs during 2017-18

(Reference: Paragraph 3.4.6.1 & 3.4.6.2)

(₹ in lakh)

Sl. No.	Name of the DDO	Opening Balance	Receipt	Remittance	Closing Balance
72	CDPO, Damcherra	0	0.43	0.43	0
73	CDPO, Kanchanpur	0	1.04	1.04	0
74	CDPO, Jampui Hill	0	0.96	0.96	0
75	CDPO, Chawmanu	0	0.58	0.58	0
76	CDPO, Dumburnagar	0	0.67	0.67	0
77	CDPO, Manu	0	1.28	1.28	0
78	Supdt. of Agriculture, Mandwi	0	2.04	2.04	0
79	Divisional Forest Officer, B.C. Manu	0	0.96	0.96	0
80	Divisional Forest Officer, Khumulwng	0.07	0.92	0.92	0.07
81	Division Forest Officer, 82 Miles	0	0.67	0.67	0
Total		3.37	176.76	164.73	15.40

Appendix-VIII
Statement showing closing balances lying with the Sub-ZDOs as on 31 March 2018
{Reference: Paragraph 3.5.1 (ii)}

(in ₹)

Sl. No.	Name of the Sub-ZDOs	Closing Balance as on 31-03-2018
ZDO (South)		
1.	Sub Zonal Development Officer, Ompi	48,24,190
2.	Sub Zonal Development Officer, Manu Bankul	5,05,700
3.	Sub Zonal Development Officer, Birchandra Manu	12,93,728
4.	Sub Zonal Development Officer, Killa	12,34,971
5.	Sub Zonal Development Officer, Dalak	7,41,448
6.	Sub Zonal Development Officer, Kaladhepa	8,35,302
7.	Sub Zonal Development Officer, Garjee	22,700
8.	Sub Zonal Development Officer, Karbook	93,440
9.	Sub Zonal Development Officer, Kalshimukh	9,71,826
10.	Sub Zonal Development Officer, Ratanpur	8,65,553
Sub Total		1,13,88,858
ZDO (Dhalai)		
1.	Sub Zonal Development Officer, Ambassa	24,21,041
2.	Sub Zonal Development Officer, Ganganagar	9,69,730
3.	Sub Zonal Development Officer, Maharani	49,36,473
4.	Sub Zonal Development Officer, Chawmanu	1,46,405
5.	Sub Zonal Development Officer, Manughat	18,84,646
6.	Sub Zonal Development Officer, Gandacherra	14,06,993
Sub Total		1,17,65,288
ZDO (North)		
1.	Sub Zonal Development Officer, Rajkandi	9,67,145
2.	Sub Zonal Development Officer, Vanghmun	2,225
3.	Sub Zonal Development Officer, Noagang	7,03,397
4.	Sub Zonal Development Officer, Dasda	9,78,413
5.	Sub Zonal Development Officer, Machmara	16,18,153
6.	Sub Zonal Development Officer, Damcherra	21,58,840
Sub Total		64,28,173
ZDO WEST		
1.	Sub Zonal Development Officer, Hezamara	25,96,683
2.	Sub Zonal Development Officer, Khumulwng	60,50,048
3.	Sub Zonal Development Officer, Mandwi	42,02,893
4.	Sub Zonal Development Officer, Bishramganj	7,52,634
5.	Sub Zonal Development Officer, Takarjala	16,10,075
6.	Sub Zonal Development Officer, Mohanbhog	11,29,198
7.	Sub Zonal Development Officer, Abhicharan	8,77,447
Sub Total		1,72,18,978
ZDO (Khowai)		
1.	Sub Zonal Development Officer, Mungiakami	43,65,390
2.	Sub Zonal Development Officer, Baizalbari	23,34,361
3.	Sub Zonal Development Officer, Bachaibari	6,66,336
4.	Sub Zonal Development Officer, Duski	17,24,318
Sub Total		90,90,405
Grand Total		5,58,91,702

Appendix-IX

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

{Reference: Paragraph 3.5.1 (iii)(a)}

(in ₹)

Sl. No.	Name of the DDO	Cheque No.	Date	Amount
1	ZDO, West	118076	17/11/2017	1,000
2	ZDO, Dhalai	855701	07/07/2017	5,46,250
		855739	10/08/2017	22,800
		856523	09/11/2017	10,000
		856541	21/11/2017	29,023
3	ZDO, North	654136	06/11/2017	6,000
4	ZDO, Khowai	113567	24/05/2017	1,280
		113574	27/05/2017	3,288
5	Executive Engineer, West Division	115189	13/09/2017	5,000
		38937	30/12/2017	1,04,523
6	Executive Engineer, South Division	210185	10/08/2017	7,500
7	Executive Engineer, North Division	654047	01/08/2017	7,280
		654079	04/09/2017	4,240
		654080	04/09/2017	1,000
		654091	13/09/2017	11,295
		654503	14/09/2017	34,515
8	Executive Engineer, Dhalai Division	742191	01/12/2017	1,73,300
9	Inspector of Schools, Jampuijala	849703	07/11/2017	18,000
		849728	04/12/2017	18,000
		849738	04/12/2017	26,856
		849743	04/12/2017	12,704
10	Inspector of Schools, Bishramganj	203916	03/08/2017	625
11	Inspector of Schools, Chelagangmukh	468480	06/11/2017	136
		446342	16/11/2017	55,609
12	Inspector of Schools, Raiyabari	968018	17/10/2017	8,000
		968019	17/10/2017	23,440
		968006	15/09/2017	23,560
		968933	14/11/2017	8,000
		968949	19/12/2017	8,000
13	Inspector of Schools, Khumulwng	840313	05/08/2017	1,000
14	Inspector of Schools, B.C Manu	211728	04/12/2017	2,000
15	Inspector of Schools, Mungiakami	154523	30/07/2017	11,024
16	Inspector of Schools, Ganganagar	964433	31/07/2017	1,000
17	Inspector of Schools, Karbook	101149	12/05/2017	286
18	Principal Officer (Education)	18942	27/12/2017	5,000
19	Principal Officer (ICAT)	115734	18/08/2017	2,250
		115799	18/08/2017	10,000
		922999	01/09/2017	12,025
		923005	01/09/2017	3,450
		923007	01/09/2017	2,100
		118214	16/11/2017	11,000
		118215	16/11/2017	15,000

Appendix-IX (Contd.)
Statement showing cheque issued but not presented in the bank for payment

{Reference: Paragraph 3.5.1 (iii)(a)}

(in ₹)

Sl. No.	Name of the DDO	Cheque No.	Date	Amount
20	Principal Officer (Fisheries)	139	06/12/2017	4,500
21	Principal Officer (Health)	117844	31/11/2017	5,000
22	Principal Officer (ARDD)	111086	24/06/2017	4,515
		114895	30/11/2017	6,036
23	Dy. Principal Officer (Agriculture), Manu	450047	27/10/2017	360
		630599	06/04/2017	400
24	Supdt. of Fisheries, Kanchanpur	27707	15/05/2017	5,405
		27708	15/05/2017	5,405
		27709	15/05/2017	5,700
		27710	15/05/2017	5,700
		19849	02/06/2017	5,700
		19872	11/07/2017	5,700
		19913	14/09/2017	72,000
		19916	14/09/2017	11,400
		966880	13/12/2017	1,480
25	Supdt. of Fisheries, Longtharai Valley	435151	28/12/2017	35,200
26	Supdt. of Agriculture, Gandacherra	759106	28/07/2017	28,750
		759160	06/09/2017	34,788
		759173	12/10/2017	78,650
		759199	27/10/2017	656
		759200	27/10/2017	547
		759823	27/11/2017	9,500
		759835	07/12/2017	687
		759836	27/11/2017	3,651
		759850	08/12/2017	1,900
27	Supdt. of Agriculture, Kanchanpur	813694	31/05/2017	2,70,000
		813726	31/08/2017	1,43,000
		813747	30/11/2017	55,135
		424328	30/06/2017	1,41,000
		2483	31/08/2017	1,28,700
		2505	31/08/2017	3,840
		2509	31/08/2017	1,920
		2520	21/09/2017	11,584
		966717	17/11/2017	640
28	Supdt. of Horticulture, Manu, Dhalai	458903	31/08/2017	1,29,630
		458941	26/10/2017	21,000

Appendix-IX (Concl.)

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

{Reference: Paragraph 3.5.1 (iii)(a)}

(in ₹)

Sl. No.	Name of the DDO	Cheque No.	Date	Amount
29	Asstt. Director, (ARDD), B.C Manu	211212	07/09/2017	8,000
		211239	09/10/2017	1,840
		211249	31/10/2017	1,82,485
		211250	31/10/2017	54,468
		211298	05/12/2017	1,840
		211299	05/12/2017	7,480
		213308	13/12/2017	780
30	Asstt. Director, (ARDD), Khumulwng	114550	20/06/2017	183
		114551	20/06/2017	900
		114588	17/07/2017	19,290
		115221	01/08/2017	2,377
		115222	01/08/2017	2,000
		117514	20/09/2017	700
		117517	20/09/2017	9,071
		117548	13/10/2017	41,316
		118648	14/11/2017	10,758
31	Asstt. Director, (ARDD), Shikaribari	733775	22/09/2017	21,469
		733782	16/10/2017	4,290
32	CDPO, Chawmanu	284633	15/05/2017	22,740
		284679	09/08/2017	25,100
		284680	09/08/2017	1,040
		840826	12/09/2017	21,700
		840827	12/09/2017	1,040
33	CDPO, Dumburnagar	45403	30/12/2017	30,000
34	CDPO, Manu	778589	12/10/2017	3,52,064
Total				33,10,689

Appendix-X
Statement showing cheques in transit not taken into account

{Reference: Paragraph 3.5.1 (vi)}

Sl. No.	Received from	Cheque No.	Date	Amount (in ₹)
1	ARDD, B C Manu	211250	31/03/2018	54,468
		211249	31/03/2018	1,82,485
2	ARDD, North	47454	29/03/2018	8,000
3	PO (Industries)	21560	29/03/2018	464
4	BDO, Mungiakami	155350	20/03/2018	1,53,700
		155351	22/03/2018	27,900
5	CE, PWD, Khumulwng	121654	17/03/2018	5,30,527
		121654	17/03/2018	10,000
		121654	17/03/2018	33,752
		121654	17/03/2018	70,615
		121654	17/03/2018	2,87,300
		121654	17/03/2018	9,000
		121654	17/03/2018	2,200
		121654	17/03/2018	1,80,597
6	DFO, B C Manu	213552	31/03/2018	1,500
7	Dy. PO (Edn.), Manu	461864	26/03/2018	6,96,874
8	Dy. PO, Manu	452273	22/03/2018	12,400
9	EE, Dhalai, TTAADC	732645	28/03/2018	17476
10	ICDS, Jampui Hill	924008	22/03/2018	11,000
11	IS, Ampinagar	422634	26/03/2018	63,032
12	IS, Bishramganj	284206	28/03/2018	1,43,000
		284214	31/03/2018	36,000
		284213	31/03/2018	625
13	IS, Chellagangmukh	469958	17/03/2018	58,000
14	IS, Machmara	655172	19/03/2018	900
		655174	19/03/2018	2,100
		655176	19/03/2018	64,000
		655173	19/03/2018	1,60,000
15	IS, Machmara	655175	19/03/2018	10,68,000
16	IS, B C Manu	211799	27/03/2018	20,900
		211798	27/03/2018	68,006
17	IS, Damcherra	979209	31/03/2018	2,65,900
18	PO, ARDD	011202	28/03/2018	6,500
19	PO, Industries	021559	29/03/2018	3,000
20	PO (SW)	014213	15/03/2018	2,27,110
21	ZDO, North	654370	21/03/2018	2,60,000
Total				47,37,331

Appendix -XI

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 (vii)}

(in ₹)

Sl. No.	Name of the DDO	Closing Balance as per Annual accounts	Closing Balance as per Cash Book	Difference
1	Executive Officer (Finance)	46,58,70,871.00	81,56,74,363.00	34,98,03,492.00
2	Executive Engineer, South	1,61,86,339.00	18,15,03,736.00	16,53,17,397.00
3	ZDO, South	1,99,98,822.00	16,98,31,619.00	14,98,32,797.00
4	ZDO, West	1,35,50,425.00	8,64,08,452.00	7,28,58,027.00
5	Executive Engineer, Dhalai	17,72,67,269.00	20,48,14,290.00	2,75,47,021.00
6	Asstt. Director, (ARDD), Kanchanpur	52,11,227.00	3,11,34,286.00	2,59,23,059.00
7	Asstt. Director, (ARDD), B.C Manu	1,41,88,271.00	3,22,75,186.00	1,80,86,915.00
8	ZDO, Khowai	73,75,846.00	2,35,32,325.00	1,61,56,479.00
9	Supdt. of Agriculture, Gandacherra	2,96,20,143.00	3,85,64,328.00	89,44,185.00
10	Executive Officer (Administration)	74,99,524.00	1,57,05,934.00	82,06,410.00
11	Inspector of Schools, Chawmanu	21,13,431.00	92,94,095.00	71,80,664.00
12	CDPO, Kanchanpur	1,12,27,766.00	1,65,33,734.00	53,05,968.00
13	Asstt. Director, (ARDD), Khumulwng	1,79,07,337.00	2,32,09,127.00	53,01,790.00
14	Supdt. of Fisheries, Gandacherra	74,74,747.00	1,17,64,517.00	42,89,770.00
15	Divisional Forest Officer, 82 Miles	5,31,954.00	34,38,741.00	29,06,787.00
16	Inspector of Schools, Khumulwng	32,61,022.00	54,49,376.00	21,88,354.00
17	Inspector of Schools, Damcherra	7,52,291.00	24,48,866.96	16,96,575.96
18	Supdt. of Agriculture, Mandwi	1,71,48,328.00	1,86,82,286.00	15,33,958.00
19	Executive Engineer, North	15,45,40,557.00	15,57,85,388.00	12,44,831.00
20	Principal Officer, Agriculture	5,92,24,748.00	5,99,90,169.00	7,65,421.00
21	Inspector of Schools, Mandwi	47,22,800.00	52,81,298.00	5,58,498.00
22	Inspector of Schools, Machmara	1,28,36,989.00	1,33,30,813.00	4,93,824.00
23	Inspector of Schools, Chailengta	24,73,830.00	26,87,696.00	2,13,866.00
24	Inspector of Schools, Mohanbhog	42,97,813.00	44,83,151.00	1,85,338.00
25	Principal Officer (ARDD)	1,58,69,257.00	1,59,93,756.00	1,24,499.00
26	Inspector of Schools, 82 Miles	26,79,806.00	43,03,695.00	16,23,889.00
27	Inspector of Schools, Ganganagar	20,70,939.00	21,13,752.00	42,813.00
28	Inspector of Schools, Harepkuwar	5,31,296.00	5,62,296.00	31,000.00
29	Principal Officer (Education)	80,63,989.46	80,88,009.46	24,020.00
30	Dy. Principal Officer, (SW&SE), Manu	13,47,053.00	13,63,077.00	16,024.00
31	Principal Officer (Cooperative)	12,40,291.00	12,01,396.00	-38,895.00
32	CDPO, Jampui Hill	18,89,538.00	17,54,297.00	-1,35,241.00
33	Inspector of Schools, Ambassa	1,42,78,067.00	36,50,947.90	-10,62,711.91
34	Supdt. of Agriculture, Tulashikok	1,83,86,404.00	62,19,462.00	-1,21,66,942.00
35	Executive Officer (G.P.F)	1,34,79,52,351.00	22,92,99,218.00	-1,11,86,53,133.00
Total		2,46,95,91,341.46	2,20,63,73,683.32	-26,32,17,658.14

Appendix-XII
Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(I) ZDO, Dhalai Zone

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Albert Halam, LDC	Expenditure for fuel	856590	17/01/2018	15,000
2	Bikram Debbarma, Project Asst.	Jungle cutting on the road from Upanagar Bazar to Shikaribari Community hall	856502	24/10/2017	61,950
3	Firoj Kanti Debbarma, JE	Construction of market stall at Haduk kalak of Kulai RF	856577	26/12/2017	11,68,679
4	Man Bihari Tripura	Expenditure for fuel	854400	13/04/2017	10,000
5	Man Bihari Tripura	Expenditure for fuel	854634	17/05/2017	10,000
6	Man Bihari Tripura	Expenditure for fuel	854664	03/06/2017	10,000
7	Man Bihari Tripura	Expenditure for fuel	854690	27/06/2017	10,000
8	Man Bihari Tripura	Expenditure for fuel	855707	18/07/2017	10,000
9	Man Bihari Tripura	Expenditure for fuel	855729	04/08/2017	10,000
10	Man Bihari Tripura	Expenditure for fuel	855752	01/09/2017	10,000
11	Man Bihari Tripura	Expenditure for fuel	855759	12/09/2017	10,000
12	Man Bihari Tripura	Expenditure for fuel	855794	10/10/2017	10,000
13	Man Bihari Tripura	Expenditure for fuel	855796	16/10/2017	10,000
14	Man Bihari Tripura	Expenditure for fuel	856520	09/11/2017	10,000
15	Man Bihari Tripura	Expenditure for fuel	856539	21/11/2017	10,000
16	Man Bihari Tripura	Expenditure for fuel	856563	07/12/2017	10,000
17	Man Bihari Tripura	Expenditure for fuel	856580	27/12/2017	10,000
18	Man Bihari Tripura	Expenditure for fuel	856587	12/01/2018	10,000
19	Man Bihari Tripura	Maintenance of office computer & others	856588	12/01/2018	11,050
20	Man Bihari Tripura	Expenditure for fuel	856594	24/01/2018	10,000
21	Man Bihari Tripura	Expenditure for fuel	860625	07/02/2018	10,000
22	Man Bihari Tripura	Expenditure for fuel	860640	06/03/2018	10,000
23	Man Bihari Tripura	Expenditure for Audit observation programme	860641	08/03/2018	10,000
24	Man Bihari Tripura	Expenditure for fuel	860651	03/21/2018	10,000
25	Mungkarui Debbarma	Construction of crematorium near Manu River	854631	16/05/2017	1,74,475
26	Nishi Kanta Debbarma	Construction of market stall at Haduk Kolok Bazar	856578	26/12/2017	10,95,564
27	Sarbananda Nath, D.O (Seri.)	Expenditure for Industrial training centres	854635	19/05/2017	16,500
28	Sarbananda Nath, D.O (Seri.)	Conducting of skill development training programme on weaving/Bee keeping	856596	25/01/2018	5,12,175
29	Shyama Charan Debbarma	Contribution for advt. in the book fair	854612	20/04/2017	10,000
30	Shyama Charan Debbarma	Dhalai Zonal Level Indigenous Sports & Cultural event 2017	854642	20/05/2017	6,700

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(I) ZDO, Dhalai Zone

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
31	Shyama Charan Debbarma	Celebration of Independence Day 2017	855740	10/08/2017	4,900
32	Shyama Charan Debbarma	Celebration of Republic Day 2018	856595	24/01/2018	7,000
33	Sri Subimal Dewan, DO (Seri)	Skill development training programme on Tailoring	856598	25/01/2018	70,000
34	Tanuram Reang, Agri Inspector	Construction of market stall at Boalkhali Bazar	856579	26/12/2017	8,24,433
Total					41,78,426

(II) ZDO, South Zone

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Sri Rakesh Debbarma, JE	Mtc. of 2 HP submersible pump	208392	11/04/2017	36,364
2	Sri Pancha Kr. Tripura, JO	Const. of Cattle shelter	208394	11/04/2017	82,220
3	Sri Uma Sankar Das, WA	Const. of Cattle shelter	208394	11/04/2017	82,220
4	Sri Jyotish Jamatia	Garia Mela	210301	13/04/2017	30,000
5	Sri Pancha Kr. Tripura, JO	Const. of Cattle Shelter	210324	11/05/2017	49,332
6	Sri Joysing Murasing	Const. of Cattle Shelter	210324	11/05/2017	82,220
7	Sri Joysing Murasing, WA	Const. of Cattle Shelter	210327	12/05/2017	3,28,880
8	Dy. GM. TSECL, Santir Bazar	Extension of LT Line	210377	06/07/2017	48,694
9	Sri Rakesh Debbarma, JE.	Mtc. of Chellagang Mkt	210383	14/07/2017	78,400
10	Sri Rakesh Debbarma, JE.	Const. of Cattle Shelter	210382	14/07/2017	3,28,880
11	Sri Karma Sadhan Jamatia, WA	Const. of Cattle Shelter	210382	14/07/2017	49,332
12	Sri Rakesh Debbarma, JE.	Const. of 20 Cattle Shelter	211803	06/11/2017	6,41,178
13	Sri Pancha Kr. Tripura, JO	Const. of Cattle Shelter	211804	06/11/2017	1,00,761
14	Sri Sushanta Das, AE	Mtc. of School building	211823	17/11/2017	3,80,090
15	Sri Pancha Kr. Tripura, JO	Mtc. of School Building	211867	03/01/2018	4,00,370
16	Sri Pancha Kr. Tripura, JO	Mtc. of School Building	211867	03/01/2018	7,29,322
17	Sri Rakesh Debbarma, JE	Mtc. of School Building	211868	03/01/2018	13,35,867
18	Sri Bajindra Debbarma	Mtc. of School Building	211868	03/01/2018	1,64,867
19	Sri Karma Sadhan Jamatia, WA	Mtc. of School Building	211868	03/01/2018	2,58,471
20	Sri Sushanta Das, AE	Mtc. of School Building	211869	03/01/2018	3,98,850
21	Sri Jarmejy Reang, PA	Mtc. of School Building	211869	03/01/2018	1,51,812
22	Sri Malindra Jamatia	Mtc. of School Building	211869	03/01/2018	5,50,969
23	Sri Rakesh Debbarma, Jr. Eng.	Mtc. of 3 Nos. Mkt Shed	211897	17/01/2018	4,31,725
24	Sri Pancha Kr. Tripura, JO	Mtc. of 3 Nos. Mkt Shed	211897	17/01/2018	1,31,692
25	Sri Pancha Kr. Tripura, JO	Mtc. of 3 Nos. Mkt Shed	211897	17/01/2018	10,644
26	Sri Malindra Jamatia, WA	PDF Scheme	211898	17/01/2018	82,052
27	Sri Jarmejy Reang, PA	PDF Scheme	211898	17/01/2018	65,749
28	Sri Pancha Kr. Tripura, JO	Mtc. of Road	213603	18/01/2018	1,64,966
Total					71,95,927

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(III) ZDO, Khowai Zone

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Joy Charan Rupini, WA	NA	NA	20/11/2017	6,76,967
2	Jagannath Debbarma, VS	NA	NA	20/11/2017	6,06,739
3	Pradip Debbarma, PA	NA	NA	20/11/2017	3,19,050
4	Sunalaxmi Debbarma, SDO (Industries)	NA	NA	29/11/2017	88,000
5	Swarna Kr Jamatia, WA	NA	NA	20/11/2017	3,35,431
6	Nripendra Debbarma, PA	NA	NA	20/11/2017	1,23,759
7	Bidhu Kr Debbarma, WA	NA	NA	20/11/2017	3,89,028
8	Parendra Debbarma, VS	NA	NA	20/11/2017	2,15,758
9	Sabita Singha, Jr. PA	NA	NA	29/11/2017	1,09,000
Total					28,63,732

(IV) Executive Engineer, West Division

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Naresh Debbarma, JE	Shifting of office document	114037	NA	11,000
		Mtc. Internal road	117472	NA	9,02,424
Total of Naresh Deb Barma					9,13,424
2	Prasenjit Bhowmik JE-1	Constn. of composite building	13543	NA	4,95,000
		Constn. of composite building	120316	NA	19,81,000
		Constn. of composite building	18561	NA	9,90,000
Total of Prasenjit Bhowmik, JE					34,66,000
3	Subodh Debbarma, JE	Constn. of type VI QTR.	NA	NA	39,719
		Patty Nature work	NA	NA	5,000
		Independence Day, 15 Aug-17	NA	NA	59,510
		Replacement Cable Service	NA	NA	62,500
		Internal electrification CEO qtr,	NA	NA	1,23,297
		Providing street light	NA	NA	20,000
		Street light 71 Bn.	NA	NA	32,076
		Patty nature work	NA	NA	40,095
		Republic Day, 25 Jan 15, 17	NA	NA	94,000
		Patty nature work	NA	NA	25,000
		Internal electrification	NA	NA	1,61,650
		Mtc. street light	NA	NA	20,000
Total of Subodh Debbarma, JE					6,82,847
4	Arup Sarkar, JE	Pipeline	NA	NA	61,135
		Mtc. Water supply	NA	NA	7,500
		Pipeline PO (Agri.)	NA	NA	1,28,287
Total of Arup Sarkar, JE					1,96,922
5	Dulal Bhowmik, Driver	Mtc. of vehicle	115197	NA	2,000
Total of Dulal Bhowmik, Driver					2,000

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(IV) Executive Engineer, West Division

Sl. No.	I O, Name	Purpose	Cheque No.	Date	Amount (in ₹)
6	Sumanta Ghosh, AE, Bishramganj	Hiring of Vehicle	114176	07/09/2017	5,000
			117464	08/11/2017	5,000
			120338	30/12/2017	5,000
			121157	21/03/2018	5,000
Total of Sumanta Ghosh, AE					20,000
Grand Total					52,81,193

(V) Executive Engineer, South Division

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Udai Sankar Jamatia, AE	Const. of composite office building at Zonal HQr, South Zone during the year 2011-12/ S:- const. of ground and 1 st floor including water supply, sanitary installation	NA	20/09/2017	45,615
2	Subodh Debbarma, JE (Power)	Const. of veterinary dispensary at Silachari/ SH:- internal electrification	NA	11/04/2017	3,52,644
			NA	09/06/2017	65,260
Total					4,63,519

(VI) Executive Engineer, Khowai Division

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Sukhamoy Debbarma AE, Ampura Sub- Division	Constn. of Market Stall set at Shanpara at Ratanpur V/C	875657	27/12/2017	1,63,429
2	Sukhamoy Debbarma AE, Ampura Sub- Division	Constn. of road. From Basanta para to Mudhibari Tri Junction under Padmabil and Constn. of road from Maglam chow. To Sonaraibari near Manoranjan D/B house of Dakshin R.C Ghat	877068	06/01/2018	5,68,766
3	AE, Mungiakami & Subarata Dey, JE-I	Constn. of Stage with necessary Decoration against "Sikla Ham" Zonal Level programme.	881916	30/12/2017	35,000
Total					7,67,195

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VII) Assistant Director, Animal Resources Development Department (ARDD), West Tripura

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	VD, Jampuijala	Piggery	110995	04/04/2017	2,45,000
2		Piggery	113476	22/05/2017	34,750
3		Pig shelter	115203	18/07/2017	13,100
Total					2,92,850
4	VD, Hezamara	Vaccination camp	117532	11/10/2017	5,000
5		Health camp	117540	11/10/2017	5,000
6		Goatery	118610	02/11/2017	42,000
Total					52,000
7	Vety. Officer, VD, Mungiakami	Piggery	115246	25/08/2017	7,500
8		Broad Rehabilitation Package	112507	18/09/2017	1,31,400
Total					1,38,900
9	VD, Tulashikok	Poultry	113465	15/05/2017	1,28,800
10		Poultry	114537	13/06/2017	25,000
11		Poultry	117588	20/10/2017	14,000
12		Poultry	118601	02/11/2017	25,000
13		Broiler Farming	117594	30/10/2017	30,000
Total					2,22,800
14	VD, Gabordi	Milch Cow	113429	02/05/2017	47,160
15		Piggery	113477	22/05/2017	1,04,250
16		Poultry	114514	13/06/2017	14,000
17		Goatery	114529	08/06/2017	6,000
18		Poultry	115202	18/07/2017	7,000
19		Poultry	114524	08/06/2017	1,26,400
20		Poultry	114593	18/07/2017	30,000
21		Goatery	118612	02/11/2017	36,000
22		Piggery	118607	02/11/2017	3,08,000
Total					6,78,810
23	Vety. Hospital, Khumulwng.	Piggery	113473	22/05/2017	1,04,250
24		Poultry	114520	08/06/2017	1,26,400
25		Piggery	114594	18/07/2017	34,750
26		Goatery	115281	05/09/2017	21,000
27		Piggery	117554	17/10/2017	34,750
28		Piggery	118603	02/11/2017	1,12,000
Total					4,33,150
29	Managing Director of Gomati Cooperative	Cattle Ration	113433	04/05/2017	57,30,705
30	Milk Producers' Union Ltd., Agartala	-do-	121085	27/03/2018	23,32,000
Total					80,62,705
Grand Total					98,81,215

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VIII) Assistant Director, Animal Resources Development Department (ARDD), South Tripura

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
1	Suresh Ch. Jamatia, ARDA VD, Killa	Pig Multiplication Center	210408	22/05/2017	50,000
		Conduction of Farmer Orientation Programme	210464	29/07/2017	2,400
		Malmata Dairy Scheme	210443	27/06/2017	1,41,480
		Aminal Health Camp	211208	07/09/2017	10,000
		Malmata Piggery Dev. Scheme	211207	07/09/2017	69,500
		Backyard LIT Poultry Rearing Scheme	211218	16/09/2017	25,000
		Broiler farming Scheme	211244	16/10/2017	60,000
		Backyard LIT Poultry Rearing Scheme	211253	31/10/2017	50,000
		Pig Rearing Scheme	213302	07/12/2017	2,68,000
		Aniaml Health Camp	213346	24/01/2018	3,000
		Animal & Bird Disease	213346	24/01/2018	3,000
Total					6,82,380
2	Sri Manik Lal Chakroborty, ARDA, SMSC, Dataram	Inauguration of newly construction	210481	05/08/2017	10,000
		AI Incentive	210403	17/05/2017	5,100
		Animal & Bird Disease	211209	07/09/2017	4,000
		Aniaml Health Camp	211208	07/09/2017	4,000
		Aniaml Health Camp	213346	24/01/2018	2,000
		Animal & Bird Disease	213346	24/01/2018	2,000
Total					27,100
3	Sri Birendra Tripura, ARDA, VFAC, Takka Tulshi	Malmata Dairy Scheme	210443	27/06/2017	1,41,480
		Malmata Piggery Dev. Scheme	211207	07/09/2017	1,04,250
		Balckyard LIT Poultry Rearing Scheme	211218	16/09/2017	30,000
		Goat Rearing Scheme	211233	09/10/2017	45,000
		Malmata Cattle Dev. Scheme	213326	03/01/2018	45,000
		Animal Health Camp	213346	24/01/2018	5,000
		Animal & Bird Disease	213346	24/01/2018	5,000
		Animal & Bird Disease	211209	07/09/2017	6,000
Total					3,81,730
4	Sri Haradhan Debnath, ARDA of VD, Ompi	Pig Breeding Unit	210406	23/05/2017	1,65,000
		Malmata Dairy Scheme	210443	27/06/2017	2,82,960
		Malmata Piggery Scheme	211207	07/09/2017	1,04,250
		Malafanguna Piggery Scheme	213315	26/12/2017	40,000
		Animal Health Camp	213346	24/01/2018	4,000
Total					5,96,210

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VIII) Assistant Director, Animal Resources Development Department, South Tripura

Sl. No.	Name of IO	Purpose	Cheque No.	Date	Amount (in ₹)
5	Sri Bhupal Majumder, ARDA, SMSC, Ramraibari	Backyard in LIT Poultry Rearing Scheme	210464	29/07/2017	10,000
		Animal & Bird Disease	211209	07/09/2017	10,000
		Animal Health Camp	211208	07/09/2017	10,000
		Backyard LIT Poultry Rearing Scheme	211218	16/09/2017	40,000
		Animal Health Camp	213346	24/01/2018	3,000
		Animal & Bird Disease	213346	24/01/2018	3,000
Total					76,000
6	Sri Lajeri Mog, ARDA, VFAC, East Pilak	Animal & Bird Disease	211209	07/09/2017	10,000
		Animal Health Camp	211208	07/09/2017	10,000
		Animal & Bird Disease	213346	24/01/2018	2,000
		Animal Health Camp	213346	24/01/2018	2,000
Total					24,000
7	Sri Dipak Marak, SMSC, Tainani	AI Incentive	210403	17/05/2017	5,100
		Animal & Bird Disease	211209	07/09/2017	4,000
		Animal Health Camp	211208	07/09/2017	4,000
		Animal Health Camp	213346	24/01/2018	3,000
		Animal & Bird Disease	213346	24/01/2018	3,000
Total					19,100
8	Sri Mongsa Mog, ARDA, VFAC, Pathai Mog Para	Goat Rearing Scheme	210447	28/06/2017	18,000
		Backyard in LIT Poultry Rearing Scheme	210464	29/07/2017	10,000
		Broiler Farming Scheme	211244	16/10/2017	60,000
		Backyard in LIT Poultry Rearing Scheme	211253	31/10/2017	5,000
		Goat Rearing Scheme	213301	07/12/2017	42,000
		Animal Health Camp	213346	24/01/2018	5,000
		Animal & Bird Disease	213346	24/01/2018	5,000
Total					1,45,000
9	Sri Suren Manik Kalai, VD, Ompi	Conduction of Farmers Orientation Programme	210464	29/07/2017	1,600
		Backyard in LIT Poultry Rearing Scheme	210464	29/07/2017	10,000

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VIII) Assistant Director, Animal Resources Development Department, South Tripura

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)
		Sub-Zonal Level Training/ Awareness of Farmers	211215	11/09/2017	20,000
		Backyard in LIT Poultry Rearing Scheme	211218	16/09/2017	35,000
		Broiler Farming Scheme	211244	16/10/2017	30,000
		Backyard in LIT Poultry Rearing Scheme	211253	31/10/2017	5,000
Total					1,01,600
10	Sri Nanda Lal Debbarma, ARDA, VFAC, Chechua	Malmata Dairy Scheme	210480	08/04/2017	3,30,120
		Animal & Bird Disease	211209	07/09/2017	3,000
		Animal Health Camp	211208	07/09/2017	3,000
Total					3,36,120
11	Sri Rupa Mohan Jamatia, ARDA of this office	Malmata Dairy Scheme	210457	10/07/2017	28,000
		Animal & Bird Disease	211209	07/09/2017	8,000
		Animal Health Camp	211208	07/09/2017	8,000
		Sub-Zonal Level Training/ Awareness of Farmers	211215	11/09/2017	20,000
		Malmata Piggery Dev. Scheme	211207	07/09/2017	69,500
		Backyard in LIT Poultry Rearing Scheme	211218	16/09/2017	25,000
		Goat Rearing Scheme	211236	09/10/2017	30,000
		Broiler farming Scheme	211244	16/10/2017	60,000
		Backyard in LIT Poultry Rearing Scheme	211253	31/10/2017	5,000
		Pig Rearing Scheme	213302	07/12/2017	2,68,000
		Animal & Bird Disease	213346	24/01/2018	3,000
		Animal Health Camp	213346	24/01/2018	3,000
Total					5,27,500
12	Sri Karna Kishore Jamatia, ARDA, VD, Rupaichari	Malmata Dairy Scheme	210443	27/06/2017	2,35,800
		Backyard in LIT Poultry Rearing Scheme	211218	16/09/2017	25,000
Total					2,60,800
13	Sri Alok Kalai, ARDA, VD, Ompi	Pig Multiplication Centre	210408	25/05/2017	50,000
Total					50,000

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VIII) Assistant Director, Animal Resources Development Department, South Tripura

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)
14	Sri Gaumatijoy Tripura, ARDA, VD, Karbook	Animal & Bird Disease	211209	07/09/2017	3,000
		BRP Scheme	211279 211285	27/11/2017	9,19,800
		Total			
15	Sri Amrit Bahadur Jamatia, ARDA, VD, Nutan Bazar	Animal & Bird Disease	211209	07/09/2017	4,000
		Animal Health Camp	211208	07/09/2017	4,000
		Backyard in LIT Poultry Rearing Scheme	211253	31/10/2017	5,000
		Animal Health Camp	213346	24/01/2018	5,000
		Animal & Bird Disease	213346	24/01/2018	5,000
Total					23,000
16	Sri Gobinda Kishore Jamatia, ARDA, VFAC, Mohini Nagar	Backyard in LIT Poultry Rearing Scheme	211253	31/10/2017	5,000
		Inauguration of Newly Construction	213313	26/12/2017	10,000
		Animal Health Camp	213346	24/01/2018	6,000
		Animal & Bird Disease	213346	24/01/2018	6,000
Total					27,000
17	Sri Akyia Tripura, VFAC, Baishnabpur	Backyard in LIT Poultry Rearing Scheme	210464	29/07/2017	9,000
Total					9,000
18	Sri Dhanya Jamatia, ARDA, VFAC, Ekjancharra	Broad Rehabilitation Package Scheme	211287	27/11/2017	65,700
Total					65,700
19	Sri Ajit Debbarma, VFAC, Taidu	Malmata Dairy Scheme	210443	27/06/2017	330,120
		Animal & Bird Disease	211209	07/09/2017	8,000
		Animal Health Camp	211208	07/09/2017	8,000
		Goat Rearing Scheme	211236	09/10/2017	30,000
Total					3,76,120
20	Sri Kongjafu Mog, ARDA, VFAC, Laxmicharra	Animal & Bird Disease	211209	07/09/2017	2,000
		Animal Health Camp	211208	07/09/2017	2,000
		Animal & Bird Disease	213346	24/01/2018	3,000
		Animal Health Camp	213346	24/01/2018	3,000
Total					10,000
21	Sri Haradhan Paul, ARDA, SMSC, Rajapur/ Samukcharra	Animal & Bird Disease	211209	07/09/2017	2,000
		Animal Health Camp	211208	07/09/2017	2,000
		Animal Health Camp	213346	24/01/2018	5,000
		Animal & Bird Disease	213346	24/01/2018	5,000
Total					14,000

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VIII) Assistant Director, Animal Resources Development Department, South Tripura

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)
22	Sri Mitan Debnath, ARDA, VFAC, Uttra Chelagang	Animal Health Camp	213346	24/01/2018	2,000
		Animal & Bird Disease	213346	24/01/2018	2,000
Total					4,000
23	Sri Matisen Chakma, ARDA, VFAC, Jalaya	Animal & Bird Diseases	211209	07/09/2017	3,000
		Animal Health Camp	211208	07/09/2017	3,000
Total					6,000
24	Sri Kishore Kr. Jamatia, ARDEO, VFAC, Taidu	Goat Rearing Scheme	293324	28/02/2017	63,000
Total					63,000
25	Sri Karun Debbarma, ARDA, VD, RPC	Animal & Bird Disease	211209	07/09/2017	4,000
		Animal Health Camp	211208	07/09/2017	4,000
Total					8,000
26	Sri Jahar Lal Das, Sr. ARDA, VFAC, Bokafa	Animal & Bird Disease	211209	07/09/2017	2,000
		Animal Health Camp	211208	07/09/2017	2,000
		Animal Health Camp	213346	24/01/2018	2,000
Total					6,000
27	Sri Gandhi Kr. Jamatia, ARDA, SMSC, Gamaria	AI Incentive	210403	17/05/2017	5,100
		Animal & Bird Disease	211209	07/09/2017	3,000
		Animal Health Camp	213346	24/01/2018	2,000
		Animal & Bird Disease	213346	24/01/2018	2,000
Total					12,100
28	VO, VD, Ompi	AI Incentive	210403	17/05/2017	15,000
29	VO, VD, Nutan Bazar	AI Incentive	210403	17/05/2017	20,100
30	VO, VD, Karbook	AI Incentive	210403	17/05/2017	20,100
31	VO, VD, Killa	AI Incentive	210403	17/05/2017	5,100
32	VO, VD, Rupaichari	AI Incentive	210403	17/05/2017	10,200
Total					70,500
33	Sri Mantu Debbarma, ARDA, VFAC, Trishna	Animal Health Camp	213346	24/01/2018	2,000
		Animal & Bird Disease	213346	24/01/2018	2,000
Total					4,000

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(VIII) Assistant Director, Animal Resources Development Department, South Tripura

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)
34	Sri Litan Barman, ARDA, SMSC, Rajapur	Animal Health Camp	213346	24/01/2018	2,000
		Animal & Bird Disease	213346	24/01/2018	2,000
Total					4,000
35	Sri Sukanta Debbarma, ARDA, SMSC, B.C Manu	Goat Rearing Scheme	213301	07/12/2017	42,000
Total					42,000
36	Sri Datta Debbarma, ARDA, VFAC, Kalaish Nagar	Inauguration of Newly Construction.	213313	26/12/2017	10,000
		Animal Health Camp	213346	24/01/2018	2,000
		Animal & Bird Disease	213346	24/01/2018	2,000
Total					14,000
37	Sri Angkya Mog, ARDA, VFAC, North Manubankul	Goat Rearing Scheme	210447	28/06/2017	18,000
		Goatery Scheme	210425	16/06/2017	14,000
		Malmata Dairy Scheme	210443	27/06/2017	2,35,800
		Animal & Bird Disease	211209	07/09/2017	6,000
		Animal Health Camp	211208	07/09/2017	6,000
	Sri Datta Debbarma, ARDA, VFAC, Kalaish Nagar	Goat Rearing Scheme	211236	09/10/2017	30,000
		LIT Poultry Rearing Scheme	211253	31/10/2017	5,000
		Calf Rally	211288	30/11/2017	12,000
		Malafanguna Piggery Scheme	213314	26/12/2017	40,000
Total					3,66,800
Grand Total					52,75,560

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(IX) Assistant Director, Animal Resource Development Department (ARDD) , North Tripura

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)
1	Veterinary Officer (VO), Veterinary Hospital, Kanchanpur	Massive promotion of backyard poultry scheme 2016-17	964372	08/05/2017	4,12,500
2		Organising Awareness cattle rearing management AI camp.	019096	15/06/2017	33,000
3		Organising Awareness camp on Animal & bird diseases	019096	15/06/2017	33,000
4		Organising village level animal health camp 2017-18	019162	18/10/2017	30,000
5		Malmata Goat rearing scheme @3000 / 2017-18	047388	18/12/2017	12,000
6		VD level Malafanguna piggery scheme 2017-18	047388	18/12/2017	40,000
Total					5,60,500
7	VO, Veterinary Dispensary (VD), Pecharthal	Backyard poultry scheme 2016-17	964374	08/05/2017	2,81,250
8		Goat rearing scheme for Hardcore Jhumias 2016-17	019085	05/06/2017	1,50,000
9		LIT poultry rearing scheme 2016-17	019085	05/06/2017	1,50,000
10		LIT poultry rearing scheme for Hard core Jhumias 2016-17	019085	05/06/2017	1,00,000
11		Organising Awareness Animal health Vaccination camp 2016-17	019096	15/06/2017	39,000
12		Organising Awareness on cattle rearing Management AI camp	019096	15/06/2017	39,000
13		Organising Awareness Animal & Bird diseases 2016-17	019096	15/06/2017	39,000
14		Malmata piggery scheme 2016-17	019107	24/06/2017	34,750
15		LIT poultry rearing scheme 2016-17	019107	24/06/2017	20,000
16		Broiler farming scheme 2017-18	019162	18/10/2017	1,80,000
17		Goat rearing scheme 2017-18	019162	18/10/2017	39,000
18		Sub-Zonal level Training 2017-18	019162	18/10/2017	60,000
19		Malmata Goat rearing scheme 2017-18	047388	18/12/2017	24,000
20		VD, Level Malafanguna piggery scheme 2017-18	047388	18/12/2017	40,000
21		Malmata cattle scheme 2017-18	047388	18/12/2017	1,35,000
22		Pig rearing scheme 2017-18	047411	17/01/2018	3,73,632
23		Organising village level vaccination camp 2017-18	047445	19/03/2018	30,000
24		Organising village level animal health camp 2017-18	047445	19/03/2018	30,000
Total					17,64,632

Appendix-XII (Contd.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(IX) Assistant Director, Animal Resource Development Department, North Tripura

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)	
25	VO, VD, Dasda	Massive promotion of Backyard poultry scheme 2016-17	964372	08/05/2017	4,50,000	
26		Malmata Dairy Development For hard core Jhumias 2016-17	964373	08/05/2017	34,85,200	
27		Massive promotion of L.I.T poultry scheme 2016-17	019085	NA	4,12,500	
28		Backyard L.I.T Poultry rearing for hard core Jhumias 2016-17	019085	NA	60,000	
29		Backyard L.I.T Poultry rearing scheme 2016-17	019085	NA	90,000	
30		Organising Awareness on Animal Health vaccination camp 2016-17	019096	15/06/2017	20,000	
31		Organising Awareness on cattle rearing management AI camp, <i>etc.</i> 2016-17	019096	15/06/2017	20,000	
32		Organising Awareness on animal disease camp, <i>etc.</i> 2016-17	019096	15/06/2017	20,000	
33		Malmata piggery Scheme 2016-17	019107	24/06/2017	3,47,500	
34		L.I.T Poultry rearing Scheme 2016-17	019107	24/06/2017	10,000	
35		A.I incentive for cattle owner 2016-17	019128	04/08/2017	18,240	
36		Organising village level Animal health camp 2016-17	019162	18/10/2017	20,000	
37		Goat rearing scheme 2016-17	019162	18/10/2017	27,000	
38		Village level vaccination camp 2016-17	019162	18/10/2017	20,000	
39		Milk yield calf rally competition 2017-18	047395	27/12/2017	24,000	
40		Malmata Backyard poultry scheme 2017-18	047445	19/03/2018	20,000	
41		Organising village level Vaccination Camp 2017-18	047445	19/03/2018	20,000	
42		Organising village level Animal health Camp 2017-18	047445	19/03/2018	20,000	
Total					50,84,440	
Grand Total					74,09,572	

Appendix-XII (Concl.)

Statement showing outstanding temporary advance lying with the Implementing Officers as on July 2019

(Reference: Paragraph 4.9)

(X) Superintendent of Fisheries (SF), Gandacherra

Sl. No.	Name of IO	Purpose	Cheque No	Date	Amount (in ₹)
1	Sri Dipankar Saha, FO	One day workshop during, 2017-18	752184	20/09/2017	16,000
2	Sri Dipankar Saha, FO	One day workshop during, 2017-18	759709	01/12/2017	48,000
3	Sri Apu Das, FO	Up gradation of training hall at Sarma	759793	20/03/2018	1,00,000
4	Farm In charge, Sarma Fish Breeding Farm (FBF)	Maintenance of I.M.C. hatchery	376492	11/04/2017	82,301
5	Farm In charge, Sarma FBF	Water lifting arrangement at Sarma FBF.	752170	13/09/2017	1,00,000
6	Farm In charge, Sarma FBF	Water lifting arrangement at Sarma FBF.	752197	12/10/2017	2,50,000
7	Farm In charge, Sarma FBF	Water lifting arrangement at Sarma FBF.	337254	09/11/2017	1,00,000
8	Farm In charge, Sarma FBF	Water lifting arrangement at Sarma FBF.	759756	31/01/2018	2,00,000
9	Farm In charge, Sarma FBF	Water lifting arrangement at Sarma FBF.	759783	07/03/2018	1,50,000
10	Farm In charge, Sarma FBF	Water lifting arrangement at Sarma FBF.	759792	20/03/2018	1,50,000
Total					11,96,301

(XI) Superintendent of Fisheries (SF), Kanchanpur

Name of the IO	Purpose	Cheque No	Date	Amount (in ₹)
Nirulal Chakma, Fishery Inspector (FI)	Installation of Mini Deep Tube well	019898	30/08/2017	50,000
Nirulal Chakma, FI	Installation of Mini Deep Tube well	966860	10/11/2017	70,000
Nirulal Chakma, FI	Installation of Mini Deep Tube well	966892	09/01/2018	25,000
Total				1,45,000

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