

**Report of the
Comptroller and Auditor General of India
for the year 2018-19**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

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



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

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Preface

This Report has been prepared for submission to the Governor of Tripura 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 2018-19.

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 observed during test-audit of the transactions of the Council for the year 2018-19.

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 2018-19 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 2018-19 to the Principal Accountant General (Audit) by four months.

(Paragraph 1.5)

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 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's Fund

During 2018-19, the Council had a Revenue surplus of ₹ 36.97 crore and Fiscal deficit was ₹ 71.48 crore.

(Paragraph 2.1)

During 2018-19, the Revenue Receipts increased by ₹ 60.35 crore (11.81 *per cent*) as compared to the previous year mainly due to increase in release of Grant-in-Aid by ₹ 59.92 crore (16.23 *per cent*) and Share of Taxes by ₹ 6.61 crore (5.36 *per cent*). However, own revenue receipts of the Council decreased by ₹ 6.18 crore (33.75 *per cent*) during the year 2018-19 as compared to the previous year mainly due to decrease in collection of revenue by ₹ 1.44 crore (37.01 *per cent*), bank interest by ₹ 0.60 crore (9.58 *per cent*), and development fund by ₹ 5.73 crore (74.22 *per cent*) during the year.

(Paragraph 2.3.1.2)

During the last five year period, the Total Expenditure (TE) was on an increasing trend from ₹ 404.91 crore in 2014-15 to ₹ 652.34 crore in 2018-19 mainly due to increase in expenditure in respect of Revenue Account.

During 2018-19, out of TE of ₹ 652.34 crore, Revenue Expenditure (RE) was ₹ 534.31 crore (81.91 *per cent*) and only ₹ 113.85 crore (17.45 *per cent*) was on Capital account during the year. Loans and Advances were disbursed by the Council amounting to only ₹ 4.18 crore during 2018-19.

During 2018-19, the percentage of General, Social and Economic Services to total expenditure were 16.46 *per cent*, 66.96 *per cent* and 14.34 *per cent* against the percentage of 19.06 *per cent*, 57.93 *per cent* and 16.69 *per cent* respectively in 2017-18.

(Paragraph 2.3.2.1)

Growth of RE during last five year period ranged between 3.59 *per cent* and 14.23 *per cent*. On the other hand, the percentage of RE to TE ranged between 81.91 *per cent* and 95.84 *per cent* during the same period and it was 81.91 *per cent* in 2018-19 which was lower than the previous year. RE as a percentage of Revenue Receipts ranged between 93.53 *per cent* and 106.93 *per cent* during last five year period and it was 93.53 *per cent* during 2018-19.

(Paragraph 2.3.2.2)

Committed Expenditure (CE) steadily increased during the period of last five years 2014-19. The percentage of CE to RR during last five years period ranged between 63.67 *per cent* and 78.15 *per cent* of which the salary and wages expenditure ranged between 62.00 *per cent* and 73.87 *per cent* during the same period. During 2018-19, the salary and wages expenditure was ₹ 381.91 crore (66.85 *per cent* of RR and 71.48 *per cent* of RE). Increase of salary and wages was mainly due to pay revision. Pensions payment was ₹ 26.74 crore (4.68 *per cent* of RR) during the year which increased by ₹ 4.86 crore (22.21 *per cent*) as compared to the previous year. After disbursement of committed expenditure amounting to ₹ 408.65 crore, only ₹ 125.66 crore (23.52 *per cent*) of total

revenue expenditure was incurred for maintenance and operation of other social and economic services in the Council during the year 2018-19.

(Paragraph 2.3.2.4)

During 2018-19, Capital Expenditure was ₹ 113.85 crore (17 *per cent* of TE) which increased by ₹ 82.56 crore (263.85 *per cent*) as compared to the previous year due to increase in expenditure of ₹ 92.04 crore under the Major Head (MH) 4225-Capital outlay NITI Aayog and ₹ 5.40 crore under MH 5054-Road & Bridges.

(Paragraph 2.3.2.6)

During 2018-19, the Council had received ₹ 57.20 crore from the State Government for implementation of the scheme under 'Excluded Area Development Programme' against which Utilisation Certificate (UC) of ₹ 50.40 crore had been furnished as on 13 June 2022 leaving pendency of UC of ₹ 6.80 crore.

(Paragraph 2.4)

Against the total receipt of ₹ 616.09 crore during the year and unspent balance of ₹ 405.37 crore of previous year, it had spent ₹ 691.53 crore (68 *per cent*) leaving a closing balance of ₹ 329.93 crore. In course of audit, it was noticed that closing balance constitutes General Provident Fund (GPF) of ₹ 145.58 crore, ₹ 69.58 crore lying with Executive Officer (Finance) and ₹ 115.48 crore with other DDOs.

(Paragraph 2.5)

During the year the budget estimates of the Council was ₹ 897.02 crore against which it had received ₹ 580.86 crore from the State Government and its own sources. Reason for making excess provision in the budget was not found on record.

Department wise budgetary allocation was made for ₹ 897.02 crore but Head wise break-up was given under Revenue sector for ₹ 615.60 crore only. Detail breakup of balance expenditure of ₹ 281.42 crore was not shown in the budget. As a result, estimated expenditure under Capital Sector could not be ascertained.

Scrutiny of State Finance Accounts 2018-19 revealed that during the year the State Government had collected taxes of ₹ 237.58 crore being 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 ₹ 70.85 crore to the Council against which it had released ₹ 130.00 crore.

(Paragraph 2.8)

Recommendations

The Council may take necessary steps to reduce the fiscal deficits and to review the accounting treatment of the expenditure met out for grants-in-aid from the Capital account instead of Revenue Account as it affects the transparency of accounting and has significant impact on the computation of the Revenue surplus/deficits.

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. Realistic targets of revenue collection may be fixed for Zonal Development Officers and progress regularly monitored.

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.

3. Comments on Accounts

Receipts of the Council were understated by ₹ 6.63 crore in the Annual Accounts of the Council as 15 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)

Executive Engineer (EE), South Division showed total expenditure of ₹ 10.69 crore in annual receipt and payment accounts against actual expenditure of ₹ 8.75 crore resulting in overstatement of expenditure of ₹ 1.94 crore.

{Paragraph 3.3.1.2 (1)}

ZDO, South Zone showed expenditure of ₹ 4.17 crore against the Head of Account ‘2220-ICAT Pay (Deputed)’ in annual receipt and payment accounts while it had spent only ₹ 0.41 crore resulting overstatement of expenditure of ₹ 3.76 crore.

{Paragraph 3.3.1.2 (5)}

Total payment against the Head of Account ‘4225’ in respect of EE, West Division during the year was shown as ₹ 17.73 crore. However, in absence of ledger it was noticed from the cash abstract that during the year the Division had incurred expenditure of ₹ 16.67 crore. This had resulted in overstatement of payment against the Head of Account ‘4225’ amounting to ₹ 1.06 crore in the accounts of the EE, West Division with corresponding overstatement of expenditure against the Head of Account ‘Head of Account ‘4225’ in the accounts of the Council by ₹ 1.06 crore.

(Paragraph 3.3.2.1)

Annual accounts (Statement No. 6) of the Council revealed total expenditure under the Capital Heads as ₹ 114.63 crore. However, in Statement Nos. 1 and 2 capital expenditure was shown as ₹ 113.85 crore. This had resulted in understatement of capital expenditure by ₹ 0.78 crore.

(Paragraph 3.3.2.2)

Closing bank balance of the Council was understated by ₹ 0.75 crore due to non-inclusion of investment made in Fixed Deposits by the Council.

{Paragraph 3.5.1(i)}

The closing balance of the Council was understated as the unspent balances of ₹ 3.73 crore lying with the Sub-Zonal Development Officers were not reflected in the Annual Accounts of the Council during 2018-19.

{Paragraph 3.5.1(ii)}

The closing balance of the Council was understated as the outstanding advances of ₹ 10.56 crore lying with the Implementing Officers were not reflected in the Annual Accounts of the Council in 2018-19.

{Paragraph 3.5.1(iii)}

The difference of ₹ 70.96 crore in the closing cash balances shown in the Annual Accounts of the Council and the actual balances as per Cash Book of 30 DDOs remained un-reconciled.

{Paragraph 3.5.1(vii)}

Recommendations

The Council should ensure that all Scheme funds are routed through Council accounts to enable proper tracking and recording of all receipts and disbursements.

The Council should implement proper accounting procedures to ensure that all expenditures incurred by DDOs are accounted for in the Council's books of accounts.

The Council should ensure that receipts are classified properly in the accounts and should provide a detailed break-up of the share of taxes, plan fund, transfer fund, etc. Loans and advances under Debt section of the accounts may accurately be recorded to avoid overstatement or understatement of expenditure.

The Council should ensure that the Deposit Fund information is consistent and accurately recorded in the annual accounts to show the actual liability of the Council to be deposited in next year and avoid overstatement or understatement of collection and remittances.

The Council should improve its bookkeeping and accounting practices to ensure balances at all level are accurately recorded and adequately controlled/compiled in TTAADC Accounts and reconciled to ensure that its financial statements provide a true and fair view of its financial position and performance.

4. Compliance audit

A. Audit noticed the following irregularities in implementation of various works under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS):

Wasteful expenditure of ₹ 1.96 crore due to late plantation of pineapple suckers in South, Khowai and North Zones

{Paragraph 4.1(A)}

Excess booking of materials leading to blockade of ₹ 0.41 crore

{Paragraph 4.1(B)}

Unfruitful expenditure of ₹ 0.13 crore on construction of pucca channel due to non-linkage of water sources

{Paragraph 4.1(C)}

B. Wasteful expenditure of ₹ 0.12 crore due to non-completion of the training programme under “Placement Linked Employability Training Programme” scheme

(Paragraph 4.2)

C. Audit noticed the following irregularities in implementation of other schemes viz. MPLAD, RKVY, etc., besides other aspects of the functioning of the Council, viz., financial management, development activities, internal control and monitoring, etc. Wasteful expenditure of ₹ 0.19 crore on construction of prawn hatchery at Khumulwng

(Paragraph 4.3.1)

Six markets at Mandwi bazar, Khamtingbari, Bankar bazar, Sachiabari and Chargharia having 40 stalls were constructed during the year 2018-19 at a cost of ₹ 0.79 crore under the scheme MPLAD. But, none of the 40 stalls in six markets were allotted till September 2021. Thus, an amount of ₹ 0.79 crore spent on construction of the market stalls remained unfruitful.

(Paragraph 4.3.2)

In absence of power service connection, furniture and other infrastructure, coaching complex at Patishree Play Centre constructed at a cost of ₹ 0.79 crore could not be put to use and was lying idle for more than three years till August 2022.

{Paragraph 4.3.3(A)}

Furniture procured (March 2019) at a cost of ₹ 0.18 crore for use in the Integrated Farmers’ Training Centre (IFTC) at TTAADC Headquarter, Khumulwng were dumped for more than three years leading to blockade of funds and deteriorating due to wear and tears.

{Paragraph 4.3.3(B)}

Recommendations

The implementing agencies should ensure that the work be carried out under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS as per the approved plan and within the specified time-frame and proper monitoring and supervision mechanisms should be put in place to ensure the success of the plantation projects. The expenditure incurred on the unsuccessful plantation should be thoroughly examined to identify any irregularities or frauds.

The implementing agencies should ensure proper assessment of the water sources in water supply projects before taking up the project to avoid any unfruitful expenditure.

Proper due diligence should be carried out while selecting the agency for implementing the training programme under Placement Linked Employability Training Programme and strict adherence to the terms and conditions should be ensured along with regular monitoring and supervision to ensure that the training is completed on time and that jobs are arranged for the trainees.

The Council may take initiative to cancel the agreement, forfeit security deposit and recover applicable dues from the KELTRON as per MoU Clause 22, and fix responsibility on the officials who failed to protect the interests of TTAADC for almost six years.

The reasons for the delay in the operation of the prawn hatchery should be thoroughly investigated, and appropriate action should be taken against the responsible officials.

The Council may take initiative to allot all market stalls at Mandwi bazar, Khamtingbari, banker bazar, Sachiabari and Chargharia following TTAADC Stall allotment Rules, 1992.

The implementing agencies should ensure that the necessary infrastructure, such as electricity connection and furniture, is provided on time to avoid any unfruitful expenditure. Besides, the Council may post required staff to run the coaching complex and for day to day maintenance of the building.

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

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 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. It's headquarter is situated at Khumulwng in West Tripura District.

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

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. As per the Sixth Schedule to the Constitution, the District Council for each autonomous district shall have powers to make laws on matters¹ listed in Paragraph 3 (1) of the Schedule. 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.

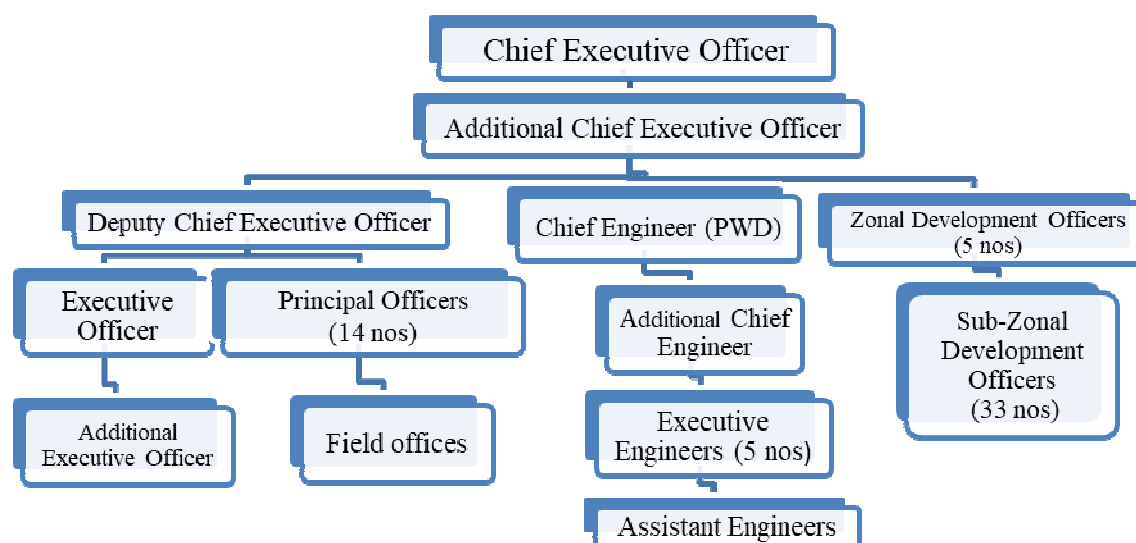
Council has also the power to assess, levy and collect, within the autonomous district, revenue in respect of land and buildings, taxes on professions, trades, callings and employment, animals, vehicles and boats, tolls on passengers and goods carried in ferries and for the maintenance of schools, dispensaries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

1.2 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**.

¹ 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” (a form of cultivation of crop in North Eastern States of India after slashing trees/vegetation and burning of fields after clearing) 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.

Chart 1.1: Administrative set up of the Council



During 2018-19, TTAADC had 81 Drawing and Disbursing Officers (DDOs) under its control.

1.3 Transfer of power

The Governor of Tripura assigned (March 2000) the powers and functions of nine departments² to the TTAADC and/or to its various bodies at District/Block and village level with a view to enable them to function as vibrant institutions as self Government.

State Government had handed over (May 2006 to August 2010) certain functioning of 10 departments *viz.*, Panchayat, Agriculture, Fisheries, Social Welfare & Social Education, School Education, Forest, Co-operation, Horticulture, ARDD and ICAT within the jurisdictions of the TTAADC areas with their staff, asset, land structures, appurtenances situated within the local limit of the District Council and entrust all works related to these institutions. In this connection, State Government had transferred Department wise funds to the Council for its functioning.

Besides, the Council is operating two hospitals in West Tripura and South Tripura Districts and one dispensary in Dhalai District; one residential Higher Secondary School in Khumulwng; three Animal Resource Development Farms. In addition, TTAADC is also implementing GoI and State sponsored schemes and executing own projects works³, *etc.* under Science & Technology, Village & Small Industries, Sports & Youth Affairs, Language Development, Adult Education, Arts & Culture, Water Supply & Sanitation, Urban Development, Welfare of Scheduled Tribes, Public Works office building , Housing, Roads & Bridges, Rural Development, Land Records & Settlements, Minor Irrigation and Power

² Agriculture (including Horticulture), Fisheries, Animal Resource Development Department, Education Department, PWD including IFC & PHE, Power Department, Health and Family Welfare, R.D Department, RD (Panchayat).

³ Nukhung Hamari Housing Scheme

through five Zonal Development Officers and five Executive Engineers. Details of powers transferred by the State Government are shown in **Table 1.1**.

Table 1.1: Transfer of charge by the State Government to the TTAADC

Sl. No.	Department	Date of hand over	Charges handed over by the State Government
1	Panchayat	May 2006	527 Panchayat Secretaries for posting them in ADC villages as Village Secretaries.
2	Agriculture	December 2007- November 2008	Management and Administrative Control of five Agri Sub-Divisions with their staff, assets, land, structure and appurtenances and all works related to these institutions.
3	Fisheries	January- October 2008	Management and Administrative Control of 62 fisheries institution with their staff, assets, land structures, appurtenances situated with the local limit of the District Council and all works related to these institutions.
4	Social welfare & Social Education	August 2010	Three Integrated Child Development Services (ICDS) project each under Dhalai and North Tripura Districts with all Anganwadi Centres, assets (movable & immovable) and staff working under these six projects area.
5	School Education	August 2010	230 Senior Basic (SB) Schools alongwith Inspector of Schools under Dhalai and North Tripura District with all assets (movable & immovable) and staff. Fund required for implementation of Sarva Shiksha Abhiyan (SSA) and Mid Day Meal (MDM) are transferred to TTAADC as per requirement. Presently all SB Schools 1649 in TTAADC areas are under the jurisdiction of TTAADC.
6	Forest	August 2010	Five Sub-Divisional Forest (SF) Centres in North Tripura District and six SF Centres in Dhalai District with all their notified jurisdiction for social forestry activities outside reserve forest areas and staff.
7	Co-operation	August 2010	Management and Administrative Control of 18 LAMPS under North Tripura and Dhalai Districts along with staff, assets
8	Horticulture	February 2009	Management and Administrative Control of two Horticulture Sub-Divisions with their staff, assets, land, structure and appurtenances and all works related to these institutions
9	ARDD	-----	Management and Administrative Control of four Animal Resource Development Sub-Divisions with their staff, assets, land, structure and appurtenances and all works related to these institutions.

1.4 Human Resources

Against the Sanctioned Strength of 17,556, as on 15 June 2022 there were only 6,888 (39 *per cent*) personnel in position of which 2,882 personnel were on deputation from various departments of the State Government. Shortages were acute in Co-operative (81 *per cent*), Education (67 *per cent*), Finance (91 *per cent*), Agriculture (83 *per cent*), Science & Technology (83 *per cent*), Health (59 *per cent*), ICAT (67 *per cent*), PWD (64 *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's tenure.

1.5 Maintenance of Accounts and Audit Arrangements

In pursuance of Paragraph 7 (3) of the Sixth Schedule to the Constitution, the form of Accounts of the Council was prescribed by the Comptroller and Auditor General of India. The Annual Accounts are prepared in seven statements as mentioned 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 of India relating to such accounts shall be submitted to the Governor who shall cause them to be laid before the Council.

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

The Annual Accounts for the year 2018-19 was submitted to Audit in the prescribed format in October 2019.

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

1.6 Internal Controls

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

TTAADC had enacted 20 Acts/Rules/Regulation⁴ for functioning of the Council.

Rule 19 of the TTADC Fund Rules 2005 stipulates that the Chief Executive Officer shall be responsible for ensuring that accounts of the District Fund are at all times maintained up to date and in proper form and that the relevant rules and procedures are followed in sanctioning and incurring expenditure and the funds are applied only for legitimate and approved purposes.

However, during scrutiny of the records in respect of Zonal Development Officers (ZDOs) and other test checked DDOs, audit noticed the following deficiencies:

- a. Monthly accounts were not prepared.
- b. During 2018-19, Zones had not maintained ledger properly. For example, Excluded Area Development Fund and 15th Finance Commission fund were clubbed. Due to improper maintenance of Ledger Accounts, figures in the annual Receipts and Payments account could not be verified in audit with ledger figures.
- c. During 2018-19, 36 out of 81 DDOs had maintained ledger, 28 DDOs did not maintained ledger, seven DDOs maintained ledger incorrectly and 10 DDOs did not furnish information about maintenance of ledger though asked for by Audit.
- d. Overstatement of expenditure was noticed in audit during the year due to accountal of fictitious figures in the payment sides of the annual accounts prepared during 2018-19.
- e. The balances lying unspent with the Sub-ZDOs were not reflected in the closing balance of the ZDO, rather these were depicted as expenditure.
- f. During 2018-19, ZDOs had spent ₹ 19.63 crore for creating assets viz., market stalls, market sheds, community halls, etc., but it did not maintain any Asset Register. Moreover, in compliance with the General Financial Rules (GFR), 2017 they did not conduct physical verification of assets held by it till December 2021. As a result, in absence of Asset Register and physical verification reports, assets of the ZDOs and its present status could not be ascertained.
- g. Understatement of closing cash balance and instances of misclassification of expenditure were noticed *vide* **paragraphs 3.3.1.2, 3.3.1.3, 3.3.2.1 and 3.5.1.**

⁴ (i) TTAADC Act, 1979 (ii) TTAADC (Constitution, Election and Conduct of Business) Rules, 1985 (iii) Salaries, allowances and pension of Hon'ble Chairman/Hon'ble Chief Executive Member and other Members and MDC & Ex MDC of TTAADC, Rules 1985 (iv) TTAADC (Establishment, Management and Control of Market) Regulations, 1987 (v) TTAADC Administration Rules, 1988 (vi) TTAADC (Establishment of Town Committee) Act, 1989 (vii) TTAADC (Licensing & Control) Regulations, 1989 (viii) TTAADC Money Lending Regulation, 1991 (ix) TTAADC Stall (Allotment) Rules, 1992 (x) TTAADC Primary School (Language) Regulations, 1992 (xi) TTAADC (Establishment of village committee) Act, 1994 (xii) TTAADC Village Committee (Delimitation of constituencies) Rules, 1994 (xiii) TTAADC Village Committee (Conduct of Election) Rules, 1996 (xiv) TTAADC Village Committee (Preparation of Electoral Roll) Rules, 1996 (xv) TTAADC Police Act, 1997 (xvi) TTAADC Fund Rules, 2005 (xvii) TTAADC Village Committee (Administration) Rules, 2006 (xviii) TTAADC Village Committee (Election of office bearers) Rules, 2006 (xix) TTAADC (Order for delegation of Financial Power) 2008 (xx) TTAADC Primary School (Management, Development and Control) Regulations 2010.

- h. Cheques transferred to Implementing Officers (IOs) by the DDOs were treated as expenditure instead of exhibiting them as advance subject to receipt of adjustments from the IOs, as detailed in **paragraph 3.5.1 (iii)**.
- i. No standard format was adopted as prescribed by the Council for submission of Receipt and Payment accounts by the DDOs.
- j. The difference between the Cash Book and the Annual Accounts remained un-reconciled for the year 2018-19, as detailed in **paragraph 3.5.1 (vii)**.
- k. Council did not prepare any working sheet for revenue expenditure. The figure was achieved by subtracting total of capital expenditure, Debt and Deposit from the overall expenditure. As a result, authenticity of the total revenue expenditure could not be checked.
- l. 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 10 *per cent* DDOs (8 of 81 DDOs) during 2018-19.

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

1.7 Recommendations

- i. The Council may ensure timely submission of Annual Accounts to the Principal Accountant General (Audit) to adhere with the prescribed timeline.*
- ii. The Council may take steps to fill up the acute shortages of personnel against its Sanctioned Strength.*
- iii. The Council needs to strengthen its internal control mechanism, take action on deficiencies in Cash management.*
- iv. 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's Funds

Chapter-II: Autonomous District Council's Funds

2.1 Introduction to District Fund

The District Fund of the Autonomous District Council (ADC) constituted under the provisions of Sub- Paragraph (I) of Paragraph 7 of the Sixth Schedule to the Constitution of India to which shall be credited all moneys received by the District Council in the course of the administration of the ADC in accordance with the provisions of the Constitution.

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

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

A. District Fund

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

B. Deposit Fund

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

Summarised position of the finances of the Council for the period from 2014-15 to 2018-19 is shown in **Table 2.1**.

Table 2.1: Summarised position of the finances of the Council for the period from 2014-15 to 2018-19

(₹ in crore)

Sl. No.	Components	2014-15	2015-16	2016-17	2017-18	2018-19
1	Own Revenue Receipts	9.40	14.65	9.98	18.31	12.13
2	Share of State Taxes	44.00	67.92	67.93	123.39	130.00
3	Grants-in-Aid received from State Govt.	324.87	336.06	353.13	369.23	429.15
4	Other funds received from State Govt.	16.51	14.46	0.00	0.00	0.00
5	Revenue Receipts (1+2+3+4)	394.78	433.09	431.04	510.93	571.28 [#]
6	Recoveries of loans and advances	2.41	1.93	2.42	3.32	3.82
7	Capital Receipts	39.97	10.93	182.55	17.90	5.76
8	Total Revenue and Non-debt Capital Receipts (5+6+7)	437.16	445.95	616.01	532.15	580.86
9	Revenue Expenditure ⁵	380.25	434.37	460.90	515.77	534.31
10	Capital Expenditure	21.68	16.26	17.19	31.29	113.85
11	Disbursement of loans and advances	2.98	3.79	2.80	3.69	4.18
12	Total Expenditure (8+9+10)	404.91	454.42	480.89	550.75	652.34
13	Revenue Deficit (-)/ Surplus (+) (5-9)	14.53	(-) 1.28	(-) 29.86	(-) 4.84	36.97
14	Fiscal Deficit (-)/ Surplus (+) (8-12)	32.25	-8.47	135.12	-18.60	-71.48

Source: Statement-6 of the Annual Accounts and information furnished by the Council

[#] As per the information furnished by the Council, total revenue receipt during 2018-19 was ₹ 571.28 crore.

2.2 Post audit-Deficits

Misclassification of revenue expenditure as capital and vice-versa impacts deficit figures. The impact on Revenue Deficit/Fiscal Deficit due to misclassification is shown in Table 2.2.

Table 2.2: Revenue and Fiscal Deficit, post examination by Audit

Particulars	Impact on Revenue Deficit {Understated (+)/ Overstated (-) (₹ in crore)}	Impact on Fiscal Deficit (Understated) (₹ in crore)	Paragraph Reference
Receipt of scheme funds not routed through Council's accounts	(+) 6.63	6.63	3.3.1.1
Capital expenditure is booked as revenue expenditure	(-) 0.78	-	3.3.2.2

Source: Annual Accounts submitted by the Council and audit analysis

⁵ In earlier reports discrepancies were noticed between Statement 1 and 6, as detailed below:
2017-18: As mentioned in Paragraph 3.1 of the TTAADC Audit Report 2017-18, according to Statement No.6, total disbursement under revenue section would be ₹ 515.77 crore but in Statement No. 1 segregation under revenue section was wrongly made as ₹ 528.41 crore.
2016-17: As per Statement No.6, total revenue expenditure was ₹ 460.90 crore (Appendix-I of the Report) while as per Statement No.-I revenue expenditure was ₹ 473.36 crore.
2015-16: During 2015-16, as per Statement No. 6 total disbursement under revenue section, would be ₹ 434.37 crore but in Statement No. 1 segregation under revenue section, was wrongly made as ₹ 446.60 crore.
2014-15: During 2014-15, as per Statement No. 6 total disbursement under revenue section, would be ₹ 380.25 crore but in Statement No. 1 segregation under revenue section, was wrongly made as ₹ 381.78 crore

From **Table 2.2** it appears that due to misclassification of transactions, there was understatement of revenue surplus by ₹ 5.85 crore and overstatement of Fiscal deficit by ₹ 6.63 crore during the year 2018-19.

The Council should ensure the proper classification of booking of expenditure.

2.3 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, bank interest, sale proceeds, registration fee, 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 2.3 compares the sources and application of funds of the Council during 2018-19 with 2017-18. Details of Receipts and Disbursements for the year 2018-19 are shown in **Appendix-I**.

Table 2.3: Details of Sources and Applications of funds during 2018-19 compared to 2017-18

(₹ in crore)

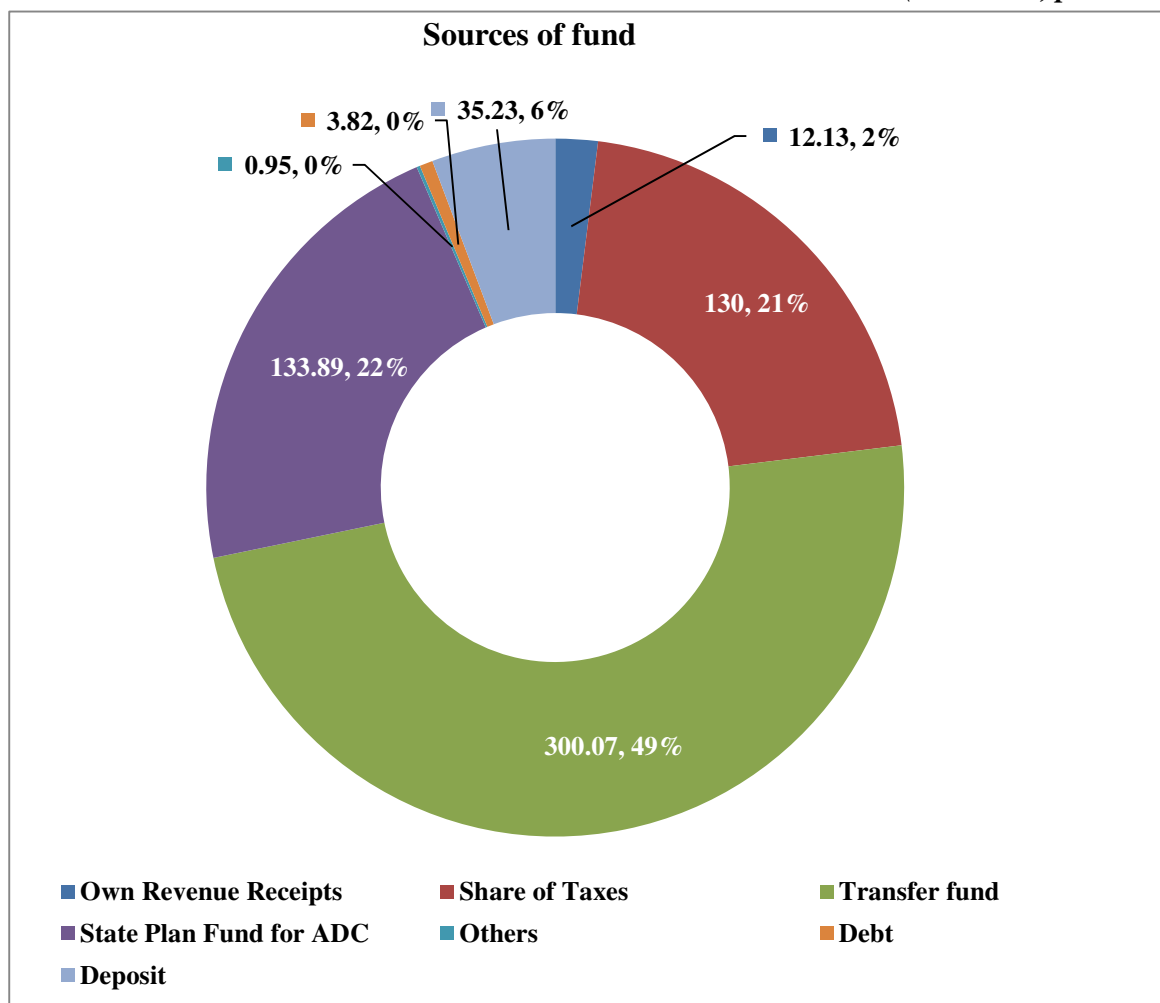
	Particulars	2017-18	2018-19	Increase/Decrease (in percentage)
Sources	Own Revenue Receipts	18.31	12.13	(-) 33.75
	Share of Taxes	123.39	130.00	5.36
	Transfer Funds	260.81	300.07	15.05
	State Plan Fund for ADC	125.01	133.89	7.10
	Others	1.30	0.95	(-) 26.92
	Debt	3.32	3.82	15.06
	Deposit	40.16	35.23	(-) 12.28
	Total (Receipt)	572.30	616.09	7.65
Application	Revenue Expenditure	515.77	534.31	3.59
	Capital Expenditure	31.29	113.85	263.85
	Disbursement of Loans & Advances	3.69	4.18	13.28
	Disbursement from Deposit	18.48	39.19	112.07
	Total (Disbursements)	569.23	691.53	21.49
Opening Cash balances		402.30	405.37	
Closing Cash balance		405.37	329.93	
<i>(Note: As per Statement-5, total receipt was ₹ 616.09 crore whereas in Statement-1, total receipt was shown as ₹ 616.81 crore. This was due to mis-statement of receipts under debt Section)</i>				

Source: Statement-6 of the Annual Accounts and information furnished by the Council

During 2018-19, TTAADC had received ₹ 130.00 crore as share of taxes, ₹ 133.89 crore as GIA (plan fund), ₹ 300.07 crore as GIA (transfer fund), ₹ 3.82 crore from recovery of loans and advances, ₹ 35.23 crore from deposits and ₹ 0.95 crore from other sources from the State Government. TTAADC also showed ₹ 12.13 crore⁶ during 2018-19 in their Annual Accounts being receipts as revenue, interest money, unspent money of development scheme, recovery of over drawn salary, *etc.* Composition of Council resources and their application during 2018-19 are depicted in **Chart 2.1** and **Chart 2.2**.

Chart 2.1: Composition of aggregate receipts for the year 2018-19

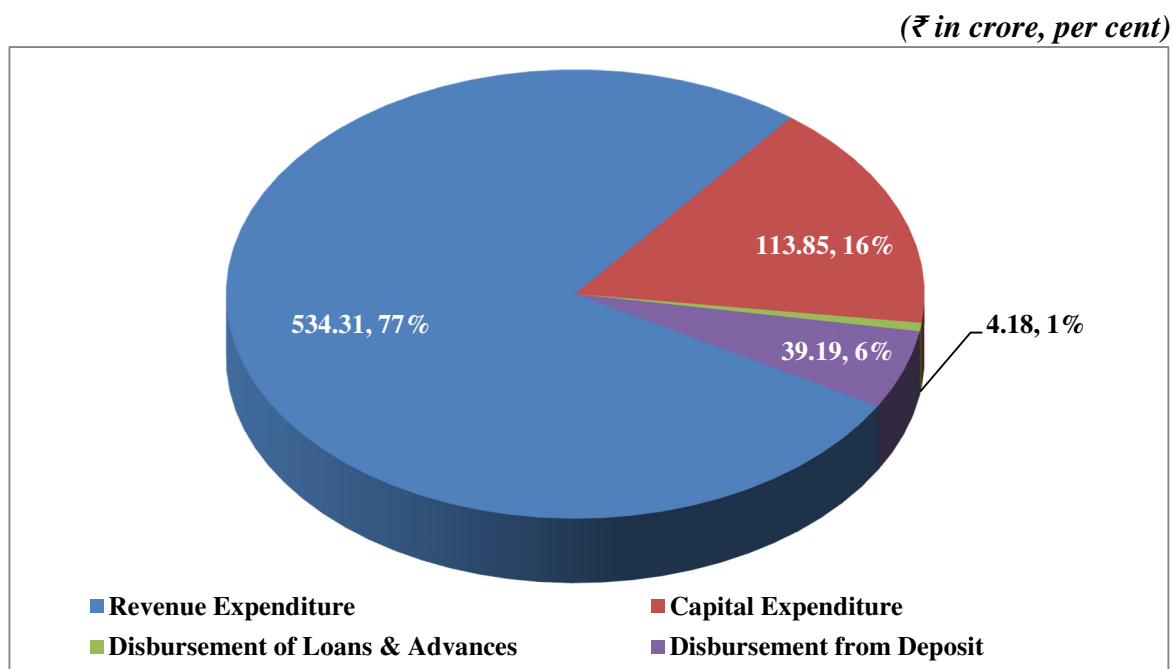
(₹ in crore, per cent)



Source: Information furnished by the Council

⁶ Revenue: ₹ 2.45 crore, Interest money: ₹ 5.66 crore, unspent money of salary and development scheme: ₹ 3.92 crore, Recovery of computer/Medical loan advance: ₹ 0.10 crore

Chart 2.2: Composition of aggregate expenditure for the year 2018-19



Source: Information furnished by the Council

2.3.1 Resources of the Council

The resources of the Council are;

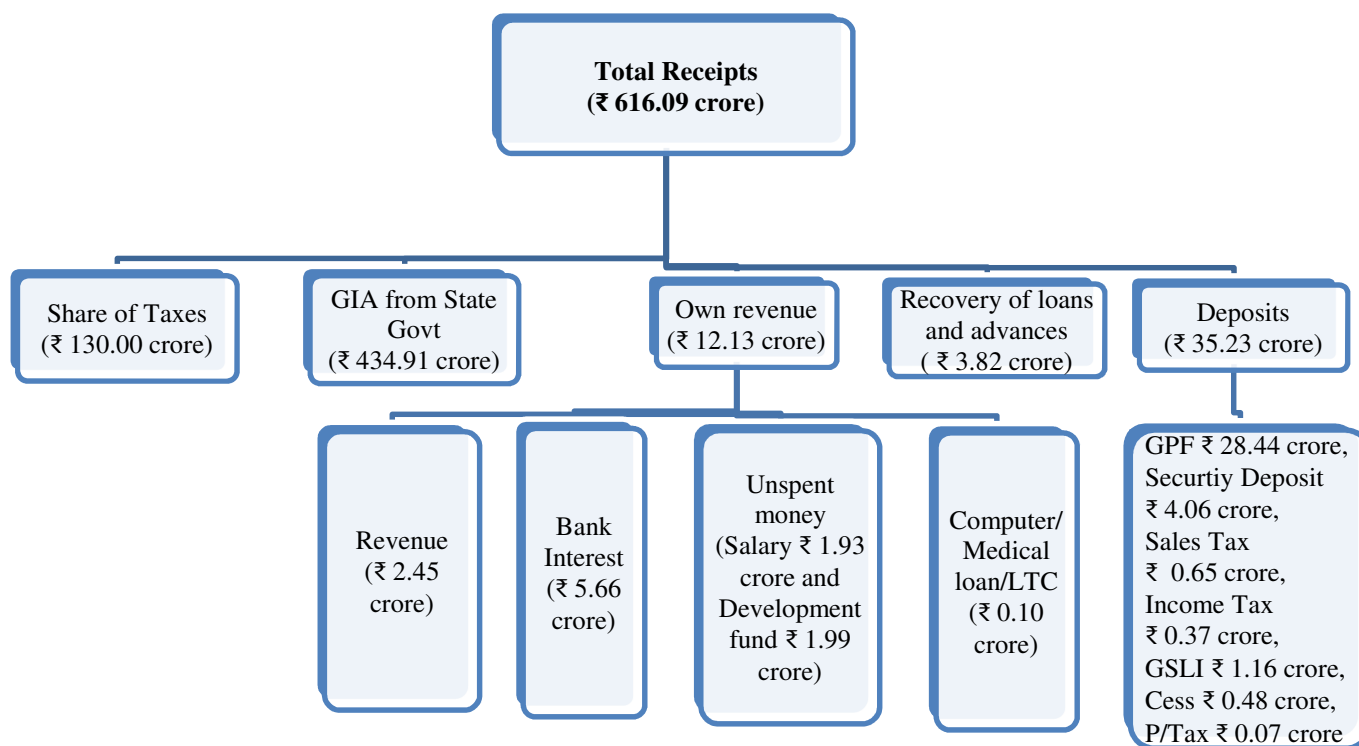
1. **Revenue receipts** consist of own revenue viz., market license fee, trade license, bank interest, unspent fund of the previous year, recovery of loans and advances *etc.*, Council's share of State taxes and grants-in-aid from the State Government.
2. **Capital receipts** comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks).
3. **Deposits:** There are receipts and disbursements in respect of certain transactions such as provident fund, deposits, statutory taxes, *etc.*

2.3.1.1 Receipts of the Council

This paragraph provides the composition of the overall receipts. Besides, the Capital and Revenue Receipts, funds available in the Public Account (net of disbursement made from it) are also utilised by the Council to finance its deficit.

Composition of receipts of the Council during 2018-19 is shown in **Chart 2.3**.

Chart 2.3: Composition of receipts of the Council during 2018-19



2.3.1.2 Trends and growth of Revenue Receipts

During 2018-19, the Revenue Receipts increased by ₹ 60.35 crore (11.81 *per cent*) as compared to the previous year mainly due to increase in release of Grant-in-Aid by ₹ 59.92 crore (16.23 *per cent*) and Share of Taxes by ₹ 6.61 crore (5.36 *per cent*). However, Council's Own revenue was decreased by ₹ 6.18 crore (33.75 *per cent*) during the year.

The trends and growth of revenue receipts over the five-year period are shown in **Table 2.4**. Further, trends in revenue receipts and composition of revenue receipts are given in the **Chart 2.4** and **Chart 2.5** respectively.

Table 2.4: Trend in Revenue Receipts

Parameters	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Receipts (RR)	394.78	433.09	431.04	510.93	571.28
Rate of growth of RR (in percentage)	-	9.7	-0.48	18.53	11.81
Own Revenue Receipts	9.40	14.65	9.98	18.31	12.13
Rate of growth of own revenue receipts (in percentage)	-	55.85	(-) 31.88	83.47	(-) 33.75

Source: Annual Accounts and information furnished by the Council

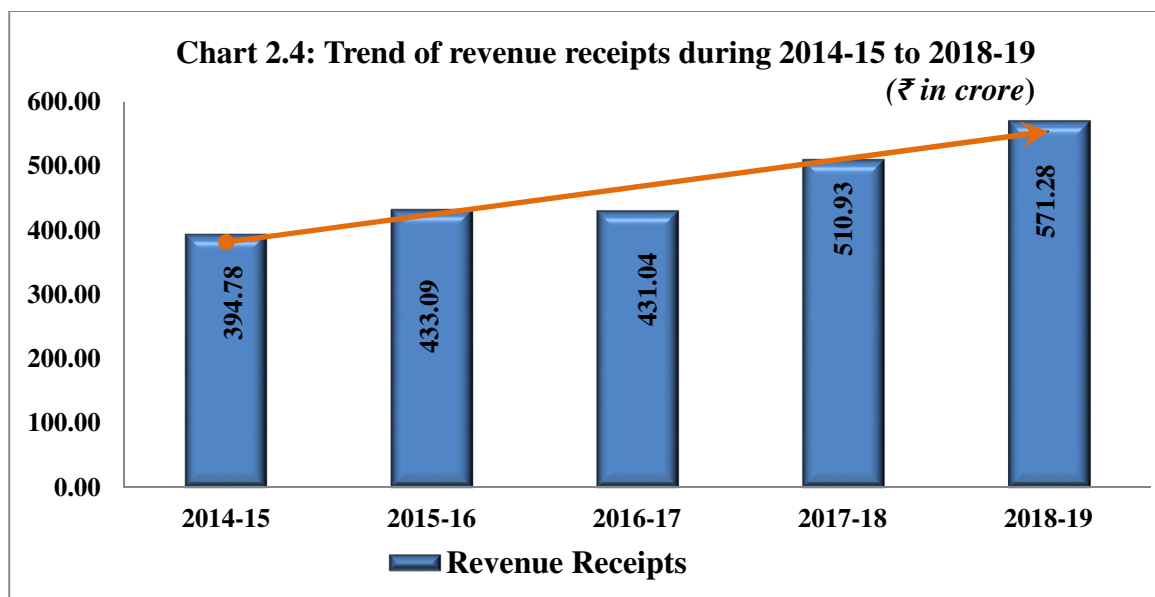
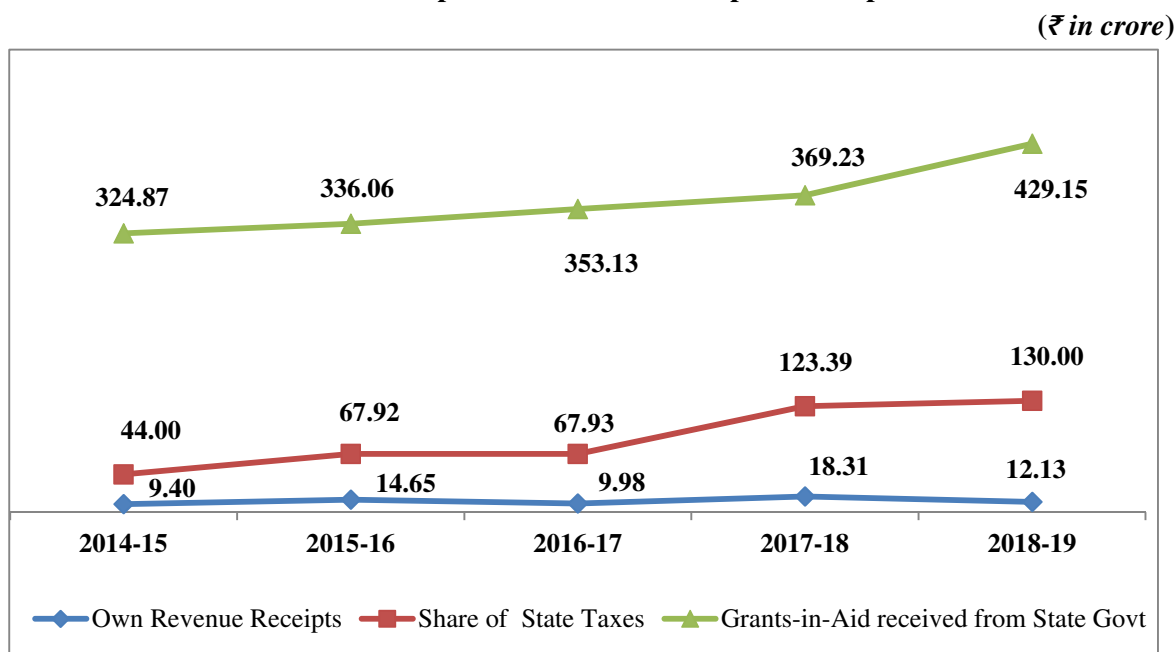


Chart 2.5: Trend in component of revenue receipts for the period 2014-19



Council's share in State taxes is determined on the basis of agreed percentage. Grants-in-aid are received from the State Government in three components- TTAADC Plan fund, transfer schemes and transfer staff salary. ADC Plan fund received as Block Grants on the basis of approved State budget. Council had received fund from various departments of the State Government for implementation of schemes and pay & allowances of employees deputed from the State Government to the Council for implementation of schemes transferred by the State Government. Apart from that the Council also received festival advance and grant from the State Government as Grant-in-aid.

Own revenue of the Council consists of market license fee & other revenue receipts, bank interest, previous years' unspent salary and development fund received from DDOs, etc.

The own revenue receipts decreased by ₹ 6.18 crore (33.75 *per cent*) during the year 2018-19 as compared to the previous year mainly due to decrease in collection of revenue by ₹ 1.44 crore (37.01 *per cent*), bank interest by ₹ 0.60 crore (9.58 *per cent*), and development fund by ₹ 5.73 crore (74.22 *per cent*) during the year though there was increase in collection of unspent salary of ₹ 1.50 crore (349 *per cent*) during the year as shown in **Table 2.5**.

Table 2.5: Components of Council's own revenue

(₹ in crore)

Components	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue	1.32	1.57	2.16	3.89	2.45
Bank interest	6.70	8.83	4.89	6.26	5.66
Unspent salary	0.31	0.82	1.14	0.43	1.93
Unspent development fund	1.04	3.42	1.78	7.72	1.99
Computer/Medical loan/LTC	0.03	0.01	0.01	0.01	0.10
Total	9.40	14.65	9.98	18.31	12.13

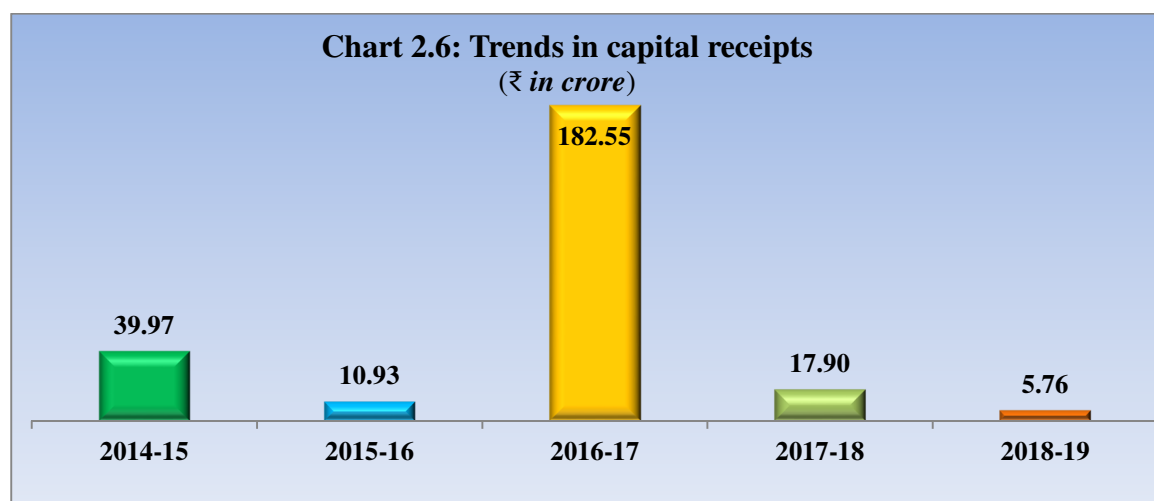
Source: Information furnished by the Council

2.3.1.3 Capital receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from State Government.

Scrutiny of the Budgets, Annual Accounts and other documents of the Council revealed that the Council did not receive any proceeds from disinvestments, debts from its internal sources and loans & advances from State Government/ GoI. So, as such there was no capital receipt during the year 2018-19.

However, during scrutiny of the Annual Accounts of the Council it was noticed that a portion of Grant-in-aid received from the State Government was shown as capital receipts over the period of time. Status of capital receipts shown in the accounts is depicted in **Chart 2.6**.



During 2018-19, the Capital Receipts decreased by ₹ 12.14 crore (67.82 *per cent*) as compared to previous year.

2.3.1.4 Council's performance in mobilisation of resources

Council's share of State taxes is determined on the basis of agreed percentage. It is an important part of the Council for attaining self-sufficiency or non-dependency on State Government.

Council's performance in mobilisation of resources is assessed in terms of its own resources comprising own-tax and non-tax sources.

The Council received 98.35 *per cent* of revenue from State Government as Grants-in-aid and Council's Share of taxes during the year 2018-19.

During 2018-19, ₹ 12.13 crore (2.12 *per cent*) of total revenue was collected from its own sources as against the Budget Estimates of ₹ 7.62 crore. Increase in collection of own revenue compared to budgeted estimates were mainly due to recovery of unspent salary and development fund during the year. Bank interest was also increased by ₹ 1.83 crore (47.78 *per cent*) during the year compared to budgeted estimate.

2.3.2 Application of resources

The Council is vested with the responsibility of incurring expenditure within the powers delegated to it by the State Government under Sixth Schedule of the Constitution of India.

2.3.2.1 Growth and composition of expenditure

Capital Expenditure: All charges for the first construction of a project as well as charges for intermediate maintenance of the work while not opened for service and also charges for such further additions and improvements as may be sanctioned under the rules made by competent authority shall be classified as capital expenditure.

Revenue Expenditure: Charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses shall be classified as revenue expenditure.

Tables 2.6 and 2.7 and Charts 2.7 and 2.8 present the trend and composition of Total Expenditure (TE) during last five years from 2014-15 to 2018-19.

During the last five year period, the total expenditure was on an increasing trend from ₹ 404.91 crore in 2014-15 to ₹ 652.34 crore in 2018-19 mainly due to increase in expenditure in respect of Revenue Account.

During 2018-19, out of total expenditure of ₹ 652.34 crore, Revenue expenditure was ₹ 534.31 crore (81.91 *per cent*) and ₹ 113.85 crore (17.45 *per cent*) was on Capital account. During the year Capital expenditure was ₹ 113.85 crore while it was ₹ 31.29 crore in previous year thereby increasing ₹ 82.56 crore (263.85 *per cent*) compared to previous year. Increase in Capital expenditure during the year was mainly due to increase in expenditure under the Head '4225-NITI Aayog (₹ 12.80 crore in 2017-18 to ₹ 104.84 crore in 2018-19)' and '5054-Roads & Bridges (₹ 0.71 crore in 2017-18 to ₹ 6.11 crore in 2018-19) respectively. Loans and Advances was disbursed by the Council amounting to ₹ 4.18 crore during 2018-19 are shown in **Table 2.6**.

Table 2.6: Total expenditure and its composition

(₹ in crore)

Parameters	2014-15	2015-16	2016-17	2017-18	2018-19
Total Expenditure (TE)	404.91	454.42	480.89	550.75	652.34
Revenue Expenditure (RE)	380.85	434.37	460.90	515.77	534.31
Capital Expenditure (CE)	21.68	16.26	17.19	31.29	113.85
Loans and Advances	2.98	3.79	2.80	3.69	4.18

Source: Annual Accounts and information furnished by the Council

The composition of total expenditure by activities during the period of last five years is shown in **Table 2.7**.

Table 2.7: Relative share of various sectors of expenditure⁷

(₹ in crore)

Parameters	2014-15	2015-16	2016-17	2017-18	2018-19
General Services	62.22 (15.37)	70.28 (15.47)	87.89 (18.28)	105.00 (19.06)	107.39 (16.46)
Social Services	246.05 (60.77)	267.89 (58.95)	280.56 (58.34)	319.07 (57.93)	436.79 (66.96)
Economic Services	93.46 (23.08)	111.23 (24.48)	91.86 (19.10)	91.94 (16.69)	93.52 (14.34)

Source: Statement-6 of Annual Accounts

From the **Table 2.7** it is seen that the percentage of General Services in Total expenditure ranged between 15.37 per cent and 19.06 per cent and in respect of Social Services it ranged between 57.93 per cent and 66.96 per cent while the percentage of Economic Services ranged between 14.34 per cent and 24.48 per cent during the period 2014-15 to 2018-19.

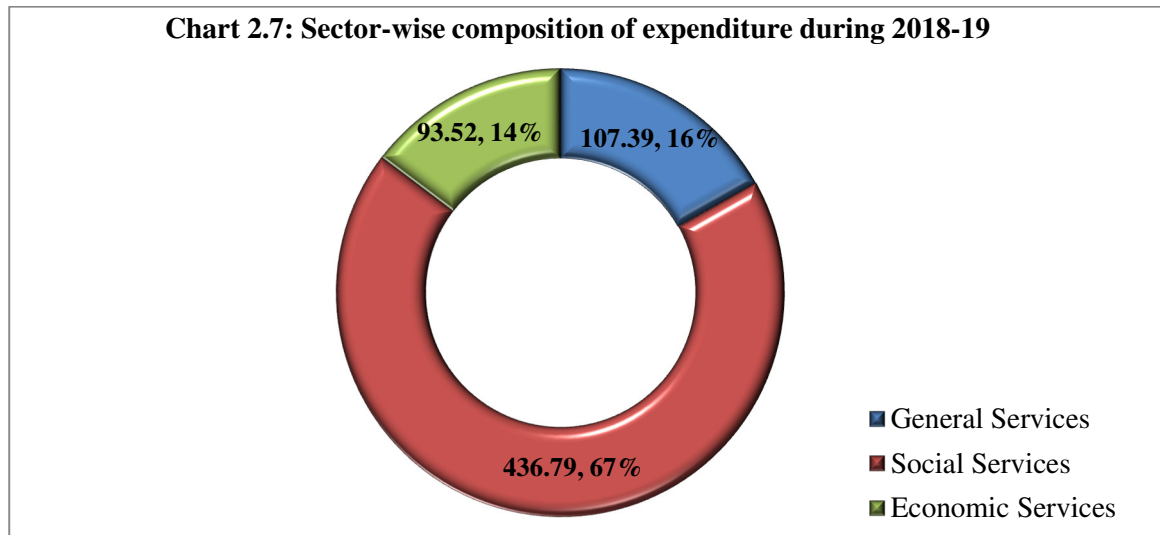
The percentage of expenditure in General Services decreased from 19.06 per cent to 16.46 per cent during 2018-19 as compared to 2017-18 mainly due to non-allocation of any fund under the Head '2072- Rural Development' and 26.79 per cent decrease in "2059-Public Works Department" though expenditure under the Head "2071-Pension and other retirement benefits" and "4059-housing" increased by ₹ 4.86 crore and ₹ 6.77 crore during the year compared to previous year.

However, the total expenditure in Social Services increased from ₹ 319.07 crore in 2017-18 to ₹ 436.79 crore in 2018-19 mainly due to increase in expenditure under the Head '2204-Sports and Youth Affairs' (₹ 1.11 crore in 2017-18 to ₹ 1.73 crore in 2018-19), '2217-Urban Development' (₹ 0.01 crore in 2017-18 to ₹ 2.45 crore in 2018-19), '2236-Mid Day Meal' (₹ 2.24 crore in 2017-18 to ₹ 9.01 crore in 2018-19), '4202-Construction of building' (₹ 0.05 lakh in 2017-18 to ₹ 1.90 lakh in 2018-19) and '4225-NITI Aayog' (₹ 12.80 crore in 2017-18 to ₹ 104.84 crore in 2018-19).

Expenditure in Economic services during 2018-19 increased from ₹ 91.94 crore to ₹ 93.52 crore compared to previous year mainly due to increases in expenditure under the Head '2406-Forest and Wildlife', '2425-Co-operation', '2501-Rural Development', '2851-Village and Small Industries' etc as compared to the previous year. However, there

⁷ Total of sector wise expenditure did not match with the total expenditure shown in Statement-6 due to misclassification of debt, deposit and bank interest, revenue & sale proceeds received from the DDOs.

were decrease in expenditure under the Head '2401-Crop Husbandry', '2402-Soil and water conservation', '2403-Animal resources', '2601-Rastriya Krishi Vikash Yojana' and '2702-Minor Irrigation' by 61.49 *per cent*, 45.45 *per cent*, 17.67 *per cent*, 100 *per cent* and 54.20 *per cent* respectively compared to previous year. Sector-wise composition of expenditure is shown in **Chart 2.7**.



2.3.2.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations. As such, it does not result in any addition to the Council's infrastructure and service network.

The trend of Revenue Expenditure (RE) and its basic parameters during last five year period from 2014-15 to 2018-19 are shown in **Table 2.8**. It shows that the growth of RE during last five year period ranged between 3.59 *per cent* and 14.23 *per cent*. On the other hand, the percentage of RE to TE ranged between 81.91 *per cent* and 95.84 *per cent* during the same period and it was 81.91 *per cent* in 2018-19 which was lower than the previous year. RE as a percentage of Revenue Receipts ranged between 93.53 *per cent* and 106.93 *per cent* during last five year period and it was 93.53 *per cent* during 2018-19.

Table 2.8: Revenue Expenditure-Basic Parameters

(₹ in crore)

Parameters	2014-15	2015-16	2016-17	2017-18	2018-19
Total Expenditure (TE)	404.91	454.42	480.89	550.75	652.34
Revenue Expenditure (RE)	380.25	434.37	460.90	515.77	534.31
Rate of growth of RE (<i>per cent</i>)	-	14.23	6.11	11.90	3.59
Revenue expenditure as percentage of TE	93.91	95.59	95.84	93.65	81.91
Revenue Receipts (RR)	394.78	433.09	431.04	510.93	571.28
RE as percentage of RR	96.32	100.30	106.93	100.95	93.53

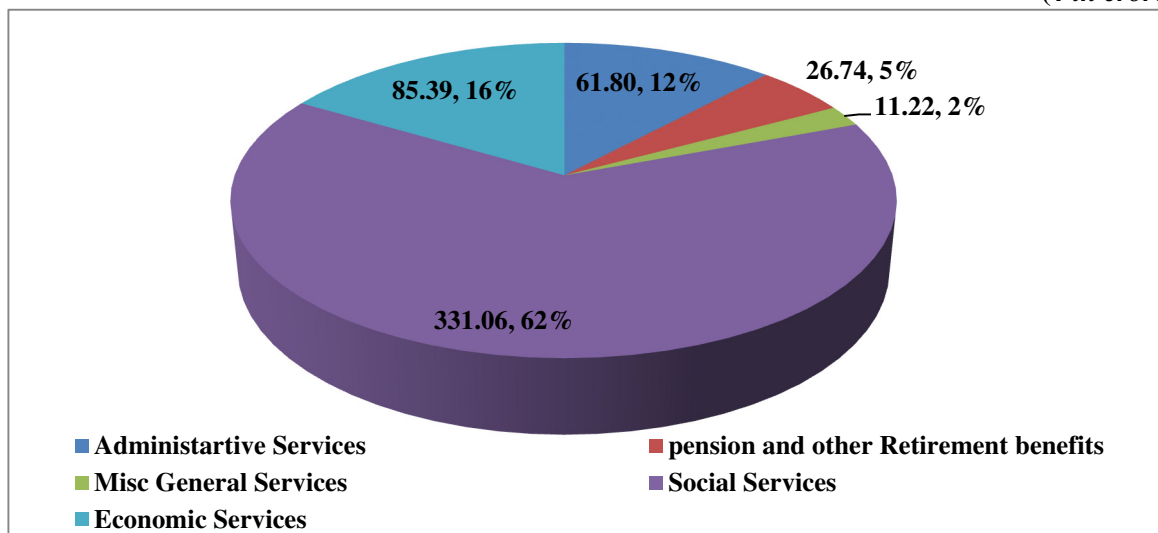
Source: Annual accounts submitted by the Council

During 2018-19, the Revenue Expenditure (RE) has been distributed in different Sectors and shown in **Chart 2.8**. It shows that about 62 *per cent* of the RE was incurred in Social Services and 16 *per cent* was incurred in Economic Services during the year. About five *per cent* expenditure under General Services was incurred towards payment of

pensions while 12 *per cent* of RE was incurred for the Administrative Services during 2018-19. Further, under Social Services about 50 *per cent* expenditure was incurred for general education and six *per cent* for social welfare and social security. Under Economic Services, three *per cent* expenditure was incurred for Animal Resources and four *per cent* for Rural Development programme.

Chart 2.8: Sector-wise distribution of revenue expenditure

(₹ in crore)



2.3.2.3 Major changes in Revenue Expenditure

Significant Variations under various Heads of Account with regard to revenue expenditure of the State during the current year and the previous year are shown in **Table 2.9**.

Table 2.9: Variation in Revenue Expenditure during 2018-19 compared to 2017-18

(₹ in crore)

Revenue Expenditure	2017-18	2018-19	Increase (+)/ Decrease(-)
2515-Other Rural Development Programme	3.83	20.55	16.72
2202-General Education	251.21	265.01	13.80
2236-Mid Day Meal	2.24	9.01	6.77
2071-Pension and Other Retirement Benefit	21.88	26.74	4.86
2220-Information and Publicity	1.44	6.11	4.67
2217-Urban Development	0.01	2.45	2.44
3604-Compensation paid to other bodies	1.30	3.32	2.02
2406-Forest and Wild Life	4.42	5.66	1.24
2235-Social Welfare & Security	31.16	32.36	1.20
2070-Other Administrative Service	62.84	61.80	(-) 1.04
4215-Capital outlay on water supply	1.79	0.00	(-) 1.79
2225-Welfare of Scheduled Tribes	11.08	9.29	(-) 1.79
2059-Public Works Department	10.92	7.99	(-) 2.93
2403-Animal Resources	22.63	18.63	(-) 4.00
2401-Crop Husbandry	38.86	35.09	(-) 3.77

Source: Annual Accounts of the Council

It shows that there was major change in expenditure under Major Head 2515-Other Rural Development Programme, 2202-General Education and 2236-Mid Day Meal where significant amount was incurred during 2018-19 as compared to the previous year.

Scrutiny of records revealed that during 2018-19, ₹ 18.70 crore was incurred against Minor Head 106- General Education (Teachers and Children) while ₹ 0.04 crore was incurred in 2017-18. So, due to hike in expenditure against Minor Head 106, total expenditure in General Education was increased though there was decrease in pay by ₹ 3.26 crore, training by ₹ 1.50 crore compared to previous year.

There were decrease in expenditure in 2401-Crop Husbandry and 2403-Animal Resources. Reason for decrease in expenditure was not found on records.

2.3.2.4 Committed Expenditure

Committed Expenditure (CE) of the Council on revenue account consists of expenditure on salaries & wages and pensions. It has first charge on Council resources. Upward trend on committed expenditure leaves the Council with lesser flexibility for development sector. The Components of Committed Expenditure during 2014-15 to 2018-19 are given in Table 2.10.

Table 2.10: Components of Committed Expenditure during 2014-15 to 2018-19

(₹ in crore)

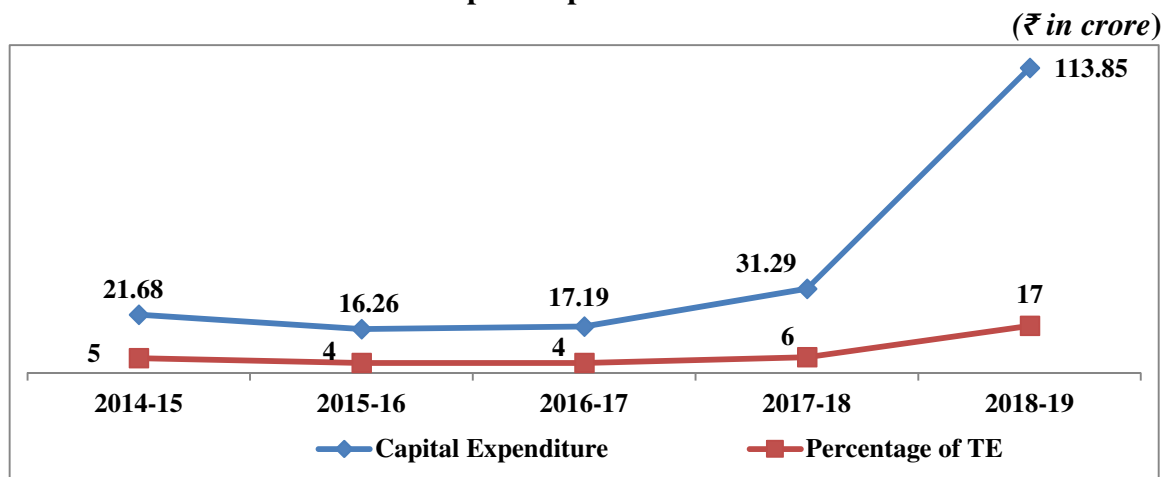
Components of Committed Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19
Salaries & Wages	244.77	286.96	299.44	377.41	381.91
Expenditure on Pensions	6.60	9.30	13.74	21.88	26.74
Total	251.37	296.26	313.18	399.29	408.65
As a percentage of Revenue Receipts (RR)					
Salaries & Wages	62.00	66.26	69.47	73.87	66.85
Expenditure on Pensions	1.67	2.15	3.19	4.28	4.68
Total	63.67	68.41	72.66	78.15	71.53
As a percentage of Revenue Expenditure (RE)					
Salaries & Wages	64.37	66.06	64.97	73.17	71.48
Expenditure on Pensions	1.74	2.14	2.98	4.24	5.00
Total	56.28	68.20	667.95	77.42	76.48

Committed Expenditure (CE) steadily increased during the period of last five years 2014-19. The percentage of CE to RR during last five years period ranged between 63.67 *per cent* and 78.15 *per cent* of which the salary and wages expenditure ranged between 62.00 *per cent* and 73.87 *per cent* during the same period. During 2018-19, the salary and wages expenditure was ₹ 381.91 crore (66.85 *per cent* of RR and 71.48 *per cent* of RE). Increase of salary and wages was mainly due to pay revision and DA. Pensions payment was ₹ 26.74 crore (4.68 *per cent* of RR) during the year which increased by ₹ 4.86 crore (22.21 *per cent*) as compared to the previous year. After disbursement of committed expenditure amounting to ₹ 408.65 crore, only ₹ 125.66 crore (23.52 *per cent*) of total revenue expenditure was incurred for maintenance and operation of other social and economic services in the Council during the year 2018-19.

2.3.2.5 Capital Expenditure

Capital Expenditure is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. The trend of Capital expenditure during last five years is shown in Chart 2.9.

Chart 2.9: Capital expenditure in the council



2.3.2.6 Major changes in Capital Expenditure

During 2018-19, Capital Expenditure was ₹ 113.85 crore (17 per cent of TE) which increased by ₹ 82.56 crore (263.85 per cent) as compared to the previous year due to increase in expenditure of ₹ 92.04 crore under the Major Head (MH) 4225-Capital outlay NITI Aayog and ₹ 5.40 crore under MH 5054-Road & Bridges. Moreover, the expenditure of ₹ 0.67 crore incurred under MH 4059-Capital Outlay on construction of building was booked under Revenue Expenditure instead of Capital Expenditure, resulting in understatement of Capital Expenditure to that extent during 2018-19. Major changes in Capital Expenditure in some major heads are shown in Table 2.11.

Table 2.11: Capital Expenditure during 2018-19 compared to 2017-18

(₹ in crore)			
Major Heads of Accounts	2017-18	2018-19	Percentage of Decrease (-)/ Increase (+)
5054-Road & Bridges	0.71	6.11	(+) 760.56
4225-Capital Outlay NITI AAYOG	12.80	104.84	(+) 719.06
4215-Capital outlay on water supply & sanitation etc.	1.79	0	(-) 100
4515-DWS	2.69	1.50	(-) 44.24

Source: Statement-6 of Annual Accounts

It was noticed that the expenditure under Major Heads 5054 and 4225 respectively increased substantially during 2018-19 as compared to the previous year.

However, expenditure under Major Heads 4515 and 4215 was decreased during 2018-19 and there was no allocation against MH 4215 during the year; reason for which was not found on record.

2.4 Status of Utilisation Certificates

During 2018-19, the Council had received ₹ 57.20 crore from the State Government for implementation of the scheme under 'Excluded Area Development Programme' against which Utilisation Certificate (UC) of ₹ 50.40 crore had been furnished as on 13 June 2022 leaving pendency of UC of ₹ 6.80 crore.

Non-submission of the UCs means that the Council have not explained as to how funds were spent during the year. There was also no assurance that the intended objectives of providing these funds had been achieved.

2.5 Closing balances lying with the Council

Against the total receipt of ₹ 616.09 crore during the year and unspent balance of ₹ 405.37 crore of previous year, it had spent ₹ 691.53 crore (68.70 per cent) leaving a closing balance of ₹ 329.93 crore. In course of audit, it was noticed that closing balance constitutes General Provident Fund (GPF) of ₹ 145.58 crore, ₹ 69.58 crore lying with Executive Officer (Finance) and ₹ 115.48 crore with other DDOs.

Scrutiny of cash analysis of the test checked 19 sampled DDOs revealed that cash balances constitute salary of ₹ 7.91 crore, revenue of ₹ 6.61 crore, contingency of ₹ 0.38 crore, unpaid GPF of ₹ 0.09 crore, unpaid statutory taxes of ₹ 0.67 crore, unadjusted temporary advances lying with the departmental Implementing Officers of ₹ 13.07 crore and unspent fund of development works of ₹ 77.25 crore. It was noticed that unspent fund of development works consists mainly fund received from the State Government for execution of works under NITI Aayog which were in progress at the end of March 2019. Further scrutiny of records of Executive Officer (Finance) revealed that ₹ 65.02 crore was received at the fag end of the financial year.

2.6 Capacity to utilise funds

During 2014-19, the Council had utilised the available funds with it ranging from 56 per cent to 68 per cent, as detailed in **Table 2.12**.

Table-2.12: Utilisation of fund during 2014-15 to 2018-19

(₹ in crore)

Year	Opening Balance	Received	Total availability of fund	Disbursements	Utilisation percentage
2014-15	233.00	455.31	688.31	420.05	61
2015-16	268.26	478.11	746.37	479.90	64
2016-17	266.50	649.49	915.99	513.69	56
2017-18	402.30	572.30	974.60	569.24	58
2018-19	405.37	616.09	1021.46	691.53	68

Reason for less utilisation of fund was mainly due to non-completion of work within stipulated time, receipt of fund from the State Government at the fag end of the year, etc.

2.7 Budgetary Processes

Rule 59 (i) of the TTAADC Fund Rules 2005, stipulates that the responsibility for preparation of statement of the estimated revenue expenditure as well as any supplementary estimates or demand for excess grants lies with the Member-in Charge of the Financial Affairs. The Member-in Charge of the Financial Affairs shall cause the budget or the revised budget to be prepared by the Chief Executive Officer. The Revenue and Expenditure head of accounts prescribed for this purpose will be exhibited in the Council's budget estimates. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

Table 2.13 provides the details of actual financial results vis-à-vis Budget Estimates (BE) for the year 2018-19.

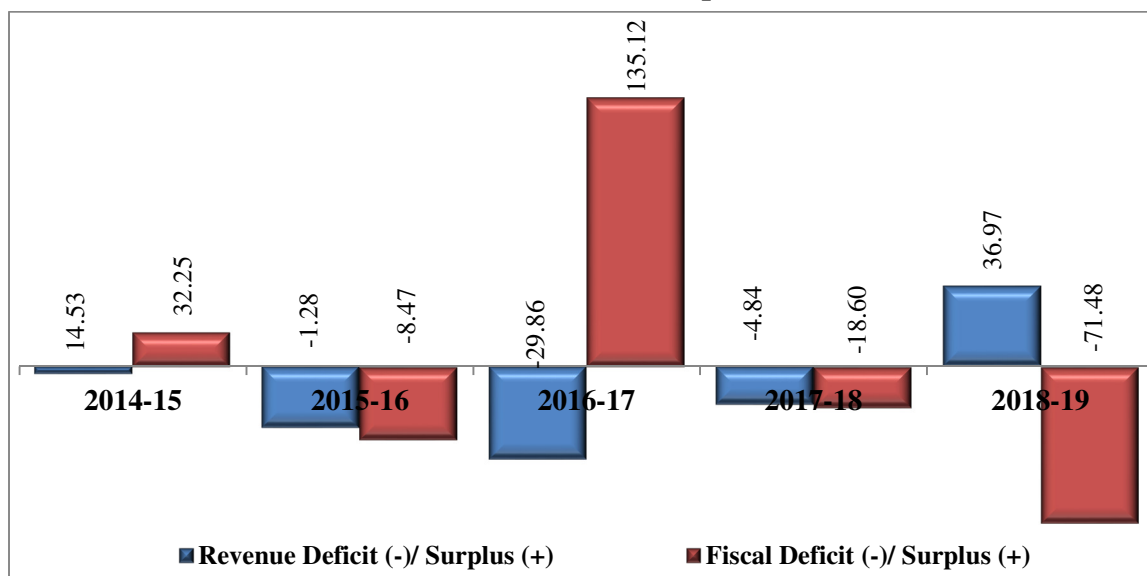
Table 2.13: Comparison with Budget Estimates and actuals

(₹ in crore)

Sl. No.	Components	2018-19 (BE)	2018-19 (Actuals)	Percentage of actual to BE
1	Own Revenue Receipts	7.62	12.13	159.19
2	Share of State Taxes	129.45	130.00	100.42
3	Grants-in-Aid received from State Govt	759.95	429.15	56.47
4	Revenue Receipts (1+2+3)	897.02	571.28	63.69
5	Recoveries of loans and advances	NA	3.82	-
6	Capital Receipts	NA	5.76	-
7	Total Revenue and Non-debt Capital Receipts (4+5+6)	NA	580.86	-
8	Revenue Expenditure	NA	534.31	-
9	Capital Expenditure	NA	113.85	-
10	Disbursement of loans and advances	1.04	4.18	401.92
11	Total Expenditure (8+9+10)	897.02	652.34	72.72
12	Revenue Deficit (-)/ Surplus (+) (4-8)	NA	36.97	-
13	Fiscal Deficit (-)/ Surplus (+) (7-11)	NA	(-) 71.48	-
<i>Note: NA-Not Available</i>				

At aggregate level revenue deficit of the Council showed mixed trend while gross fiscal deficit deteriorated during 2017-18 and 2018-19. Trends of deficit/surplus during the period from 2014-15 to 2018-19 is depicted in **Chart 2.10**.

Chart 2.10: Trends of deficit/surplus (₹ in crore)



2.8 Receipts and Expenditure against the budget provision

Scrutiny of budgets prepared by the Council vis-à-vis actual receipts and expenditure during the year was as follows:

- It is noticed from the budget documents of the Council that during the year the budget estimates of the Council was ₹ 897.02 crore against which it had received ₹ 580.86 crore from the State Government and its own sources. The Council had received 'Transfer fund under GIA' of ₹ 300.07 crore, 'ADC Plan fund-GIA' of ₹ 133.89 crore and 'Share of Taxes' of ₹ 130.00 crore against the budget estimates of ₹ 528.49 crore, ₹ 231.45 crore and ₹ 129.45 crore respectively. In addition, it had received ₹ 0.95 crore from the State Government being Grant-in-Aid in the shape of festival advance/grant against which no provision was made in the budget. There was no supporting document made available in support of preparation of estimates of the funds. Besides, the Council did not ask Government of Tripura during 2018-19 for release of the balance unreleased fund.
- It was noticed that Department wise budgetary allocation was made for ₹ 897.02 crore but Head wise break-up was given under Revenue sector for ₹ 615.60 crore only. Detail breakup of balance expenditure of ₹ 281.42 crore was not shown in the budget. As a result, estimated expenditure under Capital Sector could not be ascertained.
- Cross check of actual revenue expenditure against budget in respect of development sector of the budget documents revealed that there was overall savings of ₹ 7.54 crore under '2059-Public Works office building (₹ 5.87 crore), '2215- water supply and sanitation' (₹ 0.54 crore), '2501-Rural Development' (₹ 0.49 crore), '2851-Village and Small Industries' (₹ 0.28 crore), '2402-Soil & Water Conservation' (₹ 0.19 crore) and '3451-Economic Services' (₹ 0.17 crore). The Council had incurred expenditure ranging from 0.56 *per cent* to 81.30 *per cent* under these Major Heads. The Council did not incur any expenditure under the Head of

accounts '2215- water supply and sanitation' though budget provision was made for ₹ 0.54 crore. Further, excess of ₹ 53.50 crore was also noticed under 12 Revenue Major Heads. Major excess were noticed in '2202-General Education (School)' (₹ 21.33 crore), '2401-Crop Husbandry (Agri& Allied Services)' (₹ 12.15 crore), '2216-Housing Residential building' (₹ 5.55 crore), '2220-Information & Publicity (ICA&T)' (₹ 5.04 crore), '2225-Welfare of Scheduled Tribes' (₹ 2.67 crore), '2403-Animal Resources and Development Deptt' (₹ 2.21 crore), '3054-Roads & Bridges (ADC HQ)' (₹ 1.66 crore), *etc.* Reason for savings/excess was not found on record.

- d. Scrutiny of State Finance Accounts 2018-19 revealed that during the year the State Government had collected taxes of ₹ 237.58 crore being 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 ₹ 70.85 crore to the Council against which it had released ₹ 130.00 crore.
- e. During the year the Council had collected revenue of ₹ 12.13 crore from its own sources against the budget estimates of ₹ 7.62 crore. The variation in collection of revenue was mainly due to receipt of more bank interest, refund of unspent fund pertaining to development works by the DDOs, recovery of salary from the employees, *etc.*

Thus, variations between the Budget Estimates (BE) and actual receipts and expenditure during 2018-19 indicated that the Council had prepared the BEs without taking into account the actual position.

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

2.9 Revenue collected by the Zonal Development Officers

In exercise of the power conferred by paragraphs 6 and 8 read with paragraph 3(1) (a) of the Sixth Schedule of the Constitution of India, TTAADC had enacted TTAADC (Establishment, Management and Control of Market) Regulations, 1987 and TTAADC Stall (Allotment) Rules, 1992 to regulate and control the Establishment and management of market and the levy and collection of taxes on the entry of goods into such markets within the TTAADC area. Under this Act and Rules, the Principal Officer may allot one stall to an applicant for a period not exceeding one year on the recommendation of the concerned Sub Zonal or Zonal Development Committee. The annual license fee shall be ₹ 900.00 for the stalls measuring 2.40 mtr. X 1.80 mtr. and ₹ 1800.00 for the stalls measuring 2.65 mtr. X 3.10 mtr. and be paid in 12 equal monthly instalments. In the event of issuance of license and stall in any market within the TTAADC area, a licensee shall deposit a sum of ₹ 2000 only with the concerned Zonal Development Officer.

In exercise of the power conferred by the Regulation 4 of TTAADC (Establishment, Management and Control of Market) Regulation, 1987, the TTAADC had taken over the management and control of the existing markets situated within TTAADC area at different Revenue villages in January 2005. According to the Notification issued (January 2005) by

the District Council, the Zonal Development Officer (ZDO) shall be competent to take required action in respect of collection of tolls or taxes, as the case may be, as per prescribed amount under Regulations 11 and 12 of TTAADC (Establishment, Management and Control of Market) Regulation, 1987 in their respective zones.

Keeping in view the need for speedy development in different sector of TTAADC, Chief Executive Officer, TTAADC had fixed the target for revenue collection of ₹ 4.55 crore during the year 2017-18 in respect of five ZDOs but in 2018-19 no target was fixed. Reason for non-fixing of targets during 2018-19 was not found on record.

During 2017-18 revenue collection was ₹ 67.16 lakh against a target of ₹ 4.55 crore. Not fixing a target in 2018-19 led to a reduction in collection of revenue by ₹ 0.32 crore over the previous year.

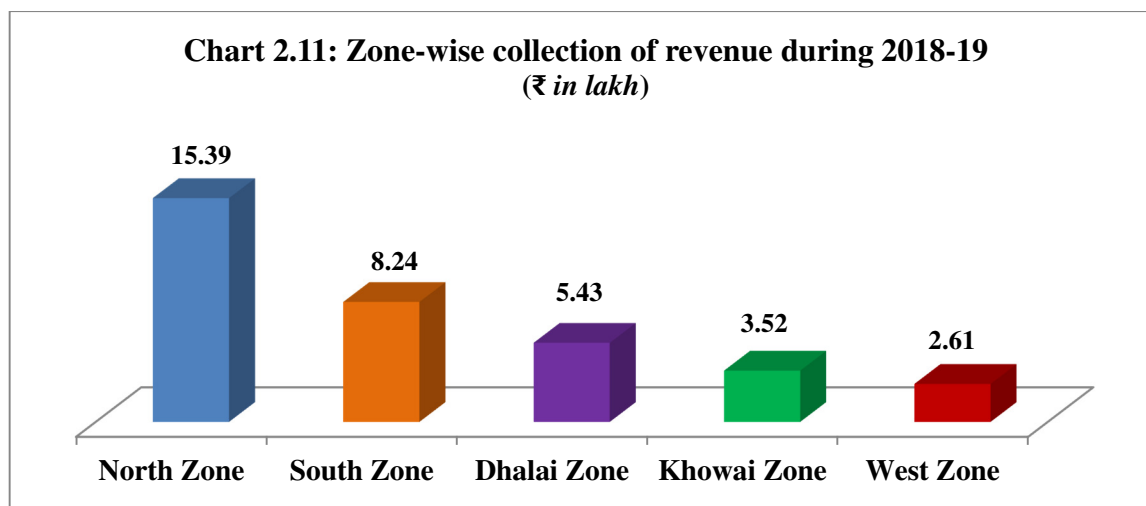
During scrutiny of the records in respect of five ZDOs⁸ it was noticed that under Regulation 4 of TTAADC (Establishment, Management and Control of Market) Regulation, 1987, the Council had taken over (January 2005) control of existing 195 markets⁹ situated within TTAADC area at different revenue villages of five zones. Further, number of markets constructed from its own fund was not found on the records. However, collection of revenue by five ZDOs during 2018-19 are shown in **Table 2.14** and in **Chart 2.11**.

Table 2.14: Collection of revenue by the ZDOs during 2018-19

(₹ in lakh)

Year	Market auction	Trade license	Stall rent	sale proceeds	Registration Fee	Birth & Death Registration	Total
2018-19	22.95	7.51	3.89	0.84	0	0	35.19

Source: Information furnished by the ZDOs



Reasons for decrease in revenue collection during 2018-19 are shown in **Table 2.15**.

⁸ ZDO, West Zone; ZDO, Khowai Zone; ZDO, Dhalai Zone; ZDO, North Zone and ZDO, South Zone

⁹ West Zone: 46; Khowai Zone: 30; Dhalai Zone: 21; South Zone: 68 and North Zone: 30)

Table 2.15: Audit observation against collection of revenues by the Zones

Zone	Audit Observation	Reply furnished by the ZDO
West Zone	During 2018-19, markets at Manai Pathar and Thalibari under Mohanbhog Sub-Zone, Abhicharan bazaar under Abhicharan subzone, two markets (Herma bazaar and Ramnagar) in Bishramganj Sub-Zone were auctioned with a meagre amount. In other Sub Zones, markets were not auctioned, as people did not show any interest.	ZDO, West Zone stated (December 2021) that markets were put up for auction but nobody participated in auction.
Khowai Zone	Revenue from market auction was increased from ₹ 0.81 lakh in 2016-17 to ₹ 3.34 lakh in 2018-19(312 <i>per cent</i>) though it was far below the target of ₹ 6.00 lakh fixed in 2017-18. All other markets under control of the Sub ZDOs were shown as auctioned but reason for shortfall in achieving target was not found on records. Collection of trade license was increased in 2018-19 by eight <i>per cent</i> compared to previous year. Again collection of trade license during the year was far below the target of ₹ 2.40 lakh fixed in 2017-18. Reason for short collection of trade license was not found on records.	No response had been received.
Dhalai Zone	<p>Collection of revenue increased by 14 <i>per cent</i> in 2018-19 compared to 2017-18 though it was far below the target of ₹ 9.00 lakh fixed in 2017-18. As stated by the SZDO, Gandachera Sub Zone, Raishyabari market under Gandachera Sub-Zone could not be auctioned because no bidder had participated in the auction process and local people had also prevented conducting of auction due to not providing dustbin/pushcart to the market. Ganganagar Sub Zone did not auction any market under its jurisdiction during 2018-19. Reason for not auctioning was not found on records. All other markets under control of the Sub ZDOs were shown as auctioned but reason for shortfall in achieving target was not found on records.</p> <p>Collection of trade license was increased from ₹ 1.55 lakh in 2017-18 to ₹ 1.65 lakh in 2018-19 (six <i>per cent</i>) though it was 54 <i>per cent</i> below the target of ₹ 3.60 lakh fixed in 2017-18. Reason for short collection of trade license was not found on records.</p> <p>Realisation of stall rent also decreased during 2018-19 compared to 2017-18. As per information furnished by the SZDOs and ZDO it was noticed that in six markets under four Sub Zones 39 stalls were allotted but stall</p>	ZDO, Dhalai Zone stated (December 2021) that all SZDOs were directed to open and maintain Asset Register for market auction, stall rent and trade license fee but the action taken by the SZDOs were not furnished till September 2022.

Zone	Audit Observation	Reply furnished by the ZDO
	rent against 20 stalls in Lalchari, Golakhaati, Jagabandhu para and Boalkhali could not be collected as the occupants refused to deposit the stall rent. Action taken by the SZDOs or ZDOs against the defaulters was not found on records.	
South Zone	During 2018-19 collection of revenue was 4.34 <i>per cent</i> of the target of ₹ 1.84 crore fixed in 2017-18.	ZDO, South Zone stated (July 2022) that initiatives were being taken to increase the collection of revenue by allotting non-allotted market stalls. SZDOs were also directed to take initiative to auction local markets under control of the Council.

Thus, it appears that the Council did not assess the requirement of local people before constructing markets. Moreover, it did not create awareness amongst the local people regarding outcome of the markets. As a result, markets could not be auctioned. Therefore, by creating awareness and publicity of the outcome of the markets, the revenue of the Council could be increased substantially by allotting the market stalls and auctioning the markets taken over and constructed by it.

2.10 Conclusion

- During 2018-19, the Council had a revenue surplus and fiscal deficit. The Revenue Receipts increased by 11.81 *per cent* as compared to the previous year mainly due to increase in release of Grant-in-Aid and Share of Taxes.
- During the last five year period, the total expenditure was on an increasing trend mainly due to increase in expenditure in respect of Revenue Account. During the year revenue expenditure was 81.91 *per cent* and 17.45 *per cent* was on Capital account. The percentage of General, Social and Economic Services to total expenditure were 16.46, 66.96 and 14.34.
- Growth of Revenue Expenditure (RE) during last five year period ranged between 3.59 *per cent* and 14.23 *per cent*. On the other hand, the percentage of RE to Total Expenditure (TE) ranged between 81.91 *per cent* and 95.84 *per cent* during the same period and RE as a percentage of Revenue Receipt (RR) ranged between 93.53 *per cent* and 106.93 *per cent* during last five year period.
- Committed Expenditure (CE) steadily increased during the period of last five years 2014-19. After disbursement of committed expenditure, only 23.52 *per cent* of total revenue expenditure was incurred for maintenance and operation of other social and economic services in the Council during 2018-19. During the year, Capital

Expenditure was 17 *per cent* of TE which increased by 263.85 *per cent* as compared to the previous year due to increase in expenditure under the Major Head '4225-Capital outlay NITI Aayog' and '5054-Road & Bridges'. As on June 2022, the Council had outstanding UC of ₹ 6.80 crore against the fund received during 2018-19 for implementation of the scheme under 'Excluded Area Development Programme'.

- During the year, the Council had spent 68 *per cent* of total fund available with it leaving a closing balance of ₹ 329.93 crore. It was noticed in audit that closing balance constitutes General Provident Fund (GPF) of ₹ 145.58 crore, ₹ 69.58 crore with Executive Officer (Finance) and ₹ 115.48 crore was lying with other DDOs.
- In the budget, department wise allocation was made for ₹ 897.02 crore but Head wise break-up was given under Revenue sector for ₹ 615.60 crore only. Detail break-up of balance expenditure of ₹ 281.42 crore was not shown in the budget. As a result, estimated expenditure under Capital Sector could not be ascertained.
- Non-assessment of requirement of local people before constructing markets resulting non-allotment of market stalls & not auctioning markets and non-fixing of targets for revenue collection during the year led to reduction in collection of revenue during the year.

2.11 Recommendations

For better management of funds, it is recommended that:

- i. *The Council may take necessary steps to reduce the fiscal deficits and to review the accounting treatment of the expenditure met out for grants-in-aid from the Capital account instead of Revenue Account as it affects the transparency of accounting and has significant impact on the computation of the Revenue surplus/deficits.*
- ii. *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. Realistic targets of revenue collection may be fixed for Zonal Development Officers and progress regularly monitored.*
- iii. *The Council may undertake detailed budgetary analysis and reviews to identify untapped eligible revenue resources and for estimating revenue receipts more accurately.*
- iv. *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.*

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 2018-19 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 ¹⁰)
6.	Statement No. 6	Detailed account of expenditure by Minor Heads (District Fund and Deposit Fund)
7.	Statement No. 7	Statement of receipts, disbursements and balances under heads relating to District Fund and Deposit Fund

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

- In Statement No. 1, the Council did not show surplus/deficit under Revenue section and total of Part-I District Fund, as envisaged in the format of accounts prescribed by the C&AG of India.
- In Statement No. 2, expenditure incurred during previous year was shown but progressive figure was not shown though in the format it was prescribed as 'Expenditure to end of previous year'.

¹⁰ According to Rule 6 under Chapter-II of the TTAADC Fund Rules, 2005, Deposit Fund deals with expenditure met usually from borrowed funds with the object either of increasing concrete assets of a material and permanent character or reducing recurring liabilities. It also includes receipts of a capital nature intended to be applied as a set off to capital expenditure.

- In Statement No. 3, instead of depicting Debt position, as prescribed by the C&AG of India, the Council showed deposit position of Security deposit, Sales Tax, Income Tax, General Provident Fund (GPF), Group Savings Linked Insurance Scheme (GSLI), Cess and Professional Tax. However, there was no outstanding debt of the Council.
- As per Statement No. 6, total disbursement under Revenue Section and Capital Section was depicted as ₹ 456.63 crore and ₹ 114.63 crore respectively but in Statement No. 1, disbursements under revenue section and capital section were wrongly depicted as ₹ 534.31 crore and ₹ 113.85 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 the 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 2018-19 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 ₹ 6.63 crore not routed through Council Accounts

Scrutiny of the records of the DDOs revealed that 15 DDOs received ₹ 6.63 crore during 2018-19 directly from the various departments of the State Government for implementation of schemes related to MPLADS, construction of gallery, Anganwadi Centre (AWC), NFSM, Poshan Abhiyaan, blue revolution, *etc.* Details are shown in

Appendix- III.

While computing the accounts of the Council, these were not taken as receipts in the accounts of the Council. As a result, receipts of the Council were understated by ₹ 6.63 crore during 2018-19.

3.3.1.2 Overstatement of expenditure

Scrutiny of the annual Receipt and Payment Accounts of the test checked DDOs revealed instances of overstatement of expenditure, as shown in **Table 3.2**, were noticed.

Table 3.2: Instances of overstatement of expenditure

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
1	Executive Engineer, South Division	Scrutiny of annual Receipt and Payment Accounts for the year 2018-19 revealed that total payment during the year was shown as ₹ 10.69 crore. However, it was noticed from the Cash Book that during the year the Division had spent ₹ 8.75 crore (Own fund: ₹ 3.99 crore; NITI Aayog: ₹ 4.76 crore). This has resulted in overstatement of payment amounting to ₹ 1.94 crore in the accounts of the Division with corresponding overstatement of expenditure in the accounts of the Council to that extent.	1.94
2	(i) 20 DDOs (Appendix- IV) (ii) Zonal Development Officer, Khowai Zone	Rule 11 (a) of the TTAADC Fund Rules, 2005 stipulates that recoveries relating to the overpayments of the current year, whether made in cash or by deduction from payment vouchers shall be taken as a reduction of expenditure by posting these as minus expenditure under the head previously overcharged. (i) Test check of accounts and information furnished by the DDOs revealed that during 2018-19, 20 DDOs refunded ₹ 4.60 crore to the EO (Finance), as detailed in Appendix- IV , being auction money, undisbursed amount under salary, festival advance, development work but these were shown in Annual Accounts of the DDOs as expenditure instead of posting as deduct-expenditure. This had resulted in overstatement of expenditure by ₹ 4.60 crore during 2018-19. (ii) During test check of records and information furnished by the Zonal Development Officer, Khowai Zone it was noticed that ₹ 5.64 lakh had been booked under expenditure and not as a reduction in expenditure as the work order was cancelled and the cheque was also cancelled. This had resulted in overstatement of expenditure by ₹ 5.64 lakh.	4.66

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
3	Divisional Forest Officer, Khumulwng	<p>Rule 8 of the TTAADC Fund Rules, 2005 stipulates that refund of revenue, shall as a general rule, be taken as the reduction of revenue receipts. Refunds of revenue may be accounted for under a separate detailed head 'Deduction-Refunds'.</p> <p>Test check of records and information furnished by the Divisional Forest Officer (DFO), Khumulwng revealed that during 2018-19, DFO, Khumulwng had refunded sale of seedling of ₹ 1.84 lakh to the EO (Finance) but while preparing the Annual Accounts for the year 2018-19 the DFO showed this as expenditure against the respective heads instead of showing these as 'transferred to other DDOs'.</p> <p>This had resulted in overstatement of expenditure by ₹ 1.84 lakh during 2018-19.</p>	0.02
4	Zonal Development Officer, North Zone	<p>Scrutiny of the annual Receipt and Payment Accounts of the ZDO, North Zone for the year 2018-19 revealed as follows:</p> <p>(i) Total payment against the Head of Account '2070-Salary ADC Own' during the year was shown as ₹ 5.39 crore. However, it was noticed from the Budget Control Register maintained by the ZDO, North Zone that during the year ZDO had spent ₹ 4.73 crore against the above head.</p> <p>This has resulted in overstatement of payment against the Head of Account '2070-Salary ADC Own' amounting to ₹ 0.66 crore in the accounts of the ZDO, North Zone with corresponding overstatement of expenditure against the Head of Account '2070-Zonal Pay/Contingency' in the accounts of the Council by ₹ 0.66 crore.</p> <p>(ii) The total payment against the Head of Account '2202-Salary Social Edn. State Deputed' during the year was shown as ₹ 32.31 lakh. However, it was noticed from the Budget Control Register that during the year ZDO had spent ₹ 31.52 lakh against the above head.</p> <p>This has resulted in overstatement of payment against the Head of Account '2202-Salary Social Edn. State Deputed' amounting to ₹ 0.79 lakh in the accounts of the ZDO, North Zone with corresponding overstatement of expenditure against the Head of Account '2202-Salary Social Edn. State Deputed' in the accounts of the Council by ₹ 0.79 lakh.</p>	0.67

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
5	Zonal Development Officer, South Zone	Scrutiny of the annual Receipt and Payment Accounts for the year 2018-19 revealed that the total payment against the Head of Account '2220-ICAT Pay (Deputed)' during the year was shown as ₹ 4.17 crore. However, it was noticed from the ledger that during the year ZDO had spent ₹ 0.41 crore against the Head of Account '2220-ICAT Pay (Deputed)'. This has resulted in overstatement of payment against the Head of Account '2220-ICAT Pay (Deputed)' amounting to ₹ 3.76 crore in the accounts of the ZDO, South Zone with corresponding overstatement of expenditure against the Head of Account '2220-ICAT Pay (Deputed)' in the accounts of the Council by ₹ 3.76 crore.	3.76
Total			11.05

3.3.1.3 Understatement of expenditure

Scrutiny of the annual Receipt and Payment Accounts of the test checked DDOs revealed instances of understatement of expenditure, as shown in **Table 3.3**, were noticed.

Table 3.3: Instances of understatement of expenditure

Sl. No.	Name of DDO	Remarks	Amount understated (₹ in crore)
1	Executive Engineer, West Division	Scrutiny of the annual Receipt and Payment Accounts for the year 2018-19 revealed that the total payment against the Head of Account '2070-Pay and Allowances' during the year was shown as ₹ 5.83 crore. The Division did not maintain any ledger. However, it was noticed from the cash abstract maintained by the Division that it showed expenditure of ₹ 6.55 crore during the year. This has resulted in understatement of expenditure against the Head of Account '2070-Pay and Allowances' amounting to ₹ 0.72 crore in the accounts of the Division with corresponding understatement of expenditure against the Head of Account '2070-Pay and Allowances' of the Council to that extent.	0.72
2	Zonal Development Officer, South Zone	(i) Scrutiny of the Annual Receipt and Payment Accounts for the year 2018-19 revealed that the total receipt and payment against the Head of Account '2070-Zonal Pay/Contingency' during the year were shown as ₹ 8.55 crore and ₹ 8.35 crore respectively. However, it was noticed from the ledger that during the year ZDO had received ₹ 8.63 crore and spent ₹ 8.43 crore against the Head of Account '2070-Zonal Pay/Contingency'.	0.31

Sl. No.	Name of DDO	Remarks	Amount understated (₹ in crore)
		<p>This has resulted in understatement of receipt and payment against the Head of Account '2070-Zonal Pay/Contingency' amounting to ₹ 0.08 crore and ₹ 0.08 crore respectively in the accounts of the ZDO, South Zone with corresponding understatement of expenditure against the Head of Account '2070-Zonal Pay/Contingency' in the accounts of the Council by ₹ 0.08 crore.</p> <p>(ii) Further, total receipt and payment against the Head of Account '2515/001- V/S (Deputed)' during the year were shown as ₹ 2.53 crore and ₹ 2.47 crore respectively. However, it was noticed from the ledger that during the year ZDO had received ₹ 2.84 crore and spent ₹ 2.70 crore against the Head of Account '2515/001- V/S (Deputed)'. This has resulted in understatement of receipt and payment against the Head of Account '2515/001- V/S (Deputed)' amounting to ₹ 0.24 crore and ₹ 0.23 crore respectively with corresponding understatement of expenditure against the Head of Account '2515/001- V/S (Deputed)' in the accounts of the Council by ₹ 0.23 crore.</p>	
Total			1.03

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.

Scrutiny of the records revealed that during 2018-19, the Council had received ₹ 130.00 crore as Share of Taxes, ₹ 133.89 crore as plan fund and ₹ 300.07 crore as transfer fund. However, in Statement No. 5, these receipts were shown 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.

3.3.2 Capital Section

3.3.2.1 Overstatement of expenditure

Scrutiny of the Annual Receipt and Payment Accounts of the EE, West Division for the year 2018-19 revealed that the total payment against the Head of Account '4225' during the year was shown as ₹ 17.73 crore. EE, West Division did not maintain any ledger. However, it was noticed from the cash abstract maintained by the EE, West Division that during the year EE had shown expenditure of ₹ 16.67 crore.

This has resulted in overstatement of payment against the Head of Account '4225' amounting to ₹ 1.06 crore in the accounts of the EE, West Division with corresponding overstatement of expenditure against the Head of Account 'Head of Account '4225' in the accounts of the Council by ₹ 1.06 crore.

3.3.2.2 Understatement of expenditure

Scrutiny of Annual accounts (Statement No. 6) of the Council revealed that total expenditure under the Capital Heads were shown as ₹ 114.63 crore. However, in Statement Nos. 1 and 2, capital expenditure was shown as ₹ 113.85 crore.

This had resulted in understatement of capital expenditure by ₹ 0.78 crore with corresponding overstatement of revenue expenditure.

3.3.3 Debt Section

3.3.3.1 Overstatement of receipt of loans and advances

Scrutiny of Annual Accounts (Statement No.1) of the Council revealed that the total recovery of loans and advances during the year 2018-19 was shown as ₹ 4.64 crore. However, Statements No. 4 and 5 and records maintained by the Executive Officer (Finance) revealed that during the year Council had recovered loans and advance of ₹ 3.92 crore.

This had resulted in overstatement of receipt of 'loans and advances' amounting to ₹ 0.72 crore.

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 2018-19 revealed the following:

- a. As per records maintained by EO (Administration), ₹ 20.83 crore was disbursed by the DDOs during 2018-19, whereas, ₹ 30.83 crore was reflected in the Annual Accounts of the Council. The difference of ₹ 10.00 crore between the two figures requires reconciliation.
- b. In the Annual Accounts of the Council, cumulative closing balance of GPF was shown as ₹ 132.41 crore in 2018-19 whereas as per Cash Book maintained

exclusively for GPF and Fixed Deposit Certificates, the closing balance was ₹ 135.79 crore. The difference of ₹ 3.38 crore in closing cash/ bank balances against GPF receipts requires reconciliation.

- c. 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 2018-19.

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

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 2018-19 revealed that total collection and remittances to the State Government against 'Sales Tax' during the year were shown as ₹ 65.16 lakh and ₹ 62.48 lakh respectively. However, scrutiny of annual accounts submitted by the DDOs revealed that actual collection was ₹ 70.67 lakh but only ₹ 62.55 lakh was remitted to the State Government during the year in their accounts, as detailed in **Table 3.4**.

Table 3.4: Details of collection and remittances to Government of Tripura (GoT) of Sales Tax by the DDOs

(₹ in lakh)

Name of DDO	Opening balance	Received	Remitted to GoT	Closing balance
ZDO, North	0.00	2.42	2.42	0.00
ZDO, South	0.07	0.00	0.07	0.00
EE, West	0.00	20.84	17.46	3.38
EE, South BC manu	0.00	7.59	5.75	1.84
EE, North	0.00	21.68	21.68	0.00
EE, Dhalai	0.00	17.29	15.17	2.12
IS, Rupaichari	0.01	0.00	0.00	0.01
PO (Agriculture)	0.00	0.85	0.00	0.85
Total	0.08	70.67	62.55	8.20

This has resulted in understatement of collection and deposit of Sales Tax amounting to ₹ 5.51 lakh and ₹ 0.07 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. Further, differences in opening balance (₹ 8.46 lakh) and closing balance (₹ 13.91 lakh) alongwith Statement No. 3 needs reconciliation. The discrepancy is a result of inconsistent opening balance, receipts and remittances.

Closing balance is the liability of the Council which is to be deposited in next year. But, as pointed out above, there was understatement of collection and deposits of Sales Tax. Further, difference in opening balance and closing balances were also noticed. So, actual liability of the Council was not reflected in Statement-3.

3.4.3 Income Tax

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2018-19 revealed that the total collection and remittances against 'Income Tax' during the year were shown as ₹ 36.80 lakh and ₹ 40.52 lakh respectively. However, scrutiny of annual accounts submitted by the DDOs revealed that actual collection was ₹ 41.65 lakh but actually ₹ 49.01 lakh was remitted to GoI during the year in their accounts, as detailed in **Table 3.5**.

Table 3.5: Details of collection and remittances to Government of India (GoI) of Income Tax by the DDOs

(₹ in lakh)

Sl. No.	Name of DDO	Opening balance	Received	Remitted to GoI	Closing balance
1	EO, Admin	7.12	4.85	11.97	0.00
2	ZDO, West	0.00	0.04	0.04	0.00
3	ZDO, Dhalai	0.00	1.57	1.57	0.00
4	ZDO, North	0.00	5.52	5.52	0.00
7	EE, West	0.00	6.82	6.75	0.07
8	EE, South BC Manu	0.00	4.12	3.89	0.23
9	EE, North	0.00	9.14	9.14	0.00
10	EE, Dhalai	0.00	8.59	8.59	0.00
71	CDPO, Damcherra	1.24	1.00	1.54	0.70
Total		8.36	41.65	49.01	1.00

This has resulted in understatement of collection and remittance of Income Tax amounting to ₹ 4.85 lakh and ₹ 8.49 lakh respectively in the accounts of the respective DDOs with corresponding understatement of receipt and remittance of Income tax in the accounts of the Council to that extent. Further, differences in opening balance (₹ 18.65 lakh) and closing balance (₹ 22.30 lakh) alongwith Statement No. 3 needs reconciliation. Thus, the discrepancy is a result of inconsistent opening balance, receipts and remittances.

3.4.4 Cess

3.4.4.1 Overstatement of collection and remittances

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2018-19 revealed that the total collection and remittances to Tripura Building and Other Construction Workers Welfare Board (TBOCWFB) against 'Cess' were shown as ₹ 47.88 lakh and ₹ 46.72 lakh against the actual collection of ₹ 45.62 lakh and deposit of ₹ 45.31 lakh to the Welfare Board, as detailed in **Table 3.6**.

Table 3.6: Details of collection and remittances to TBOCWWB of Labour Cess by the DDOs

(₹ in lakh)

Name of DDO	Opening Balance	Received	Deposited with TBOCWWB	Closing balance
ZDO, Dhalai	0.00	4.46	4.37	0.09
ZDO, South	0.17	0.00	0.17	0.00
EE, West	0.00	24.18	24.18	0.00
EE, South BC Manu	0.00	1.37	0.98	0.39
EE, North	0.00	4.38	4.38	0.00
EE, Dhalai	0.00	10.01	10.01	0.00
EE, Khowai	0.00	1.22	1.22	0.00
Total	0.17	45.62	45.31	0.48

This resulted in overstatement of collection and remittances by ₹ 2.25 lakh and ₹ 1.40 lakh respectively. Further, There is difference in opening balance as well. opening balance reckoned in Statement No. 3 is (-) ₹ 0.67 lakh whereas **Table 3.6** depicts ₹ 0.17 lakh. The differences in opening balance (₹ 0.84 lakh) needs reconciliation. Thus, the discrepancy is a result of inconsistent opening balance, receipts and remittances.

Thus, Statement No 3 was not showing the liability correctly as there was difference in opening balance alongwith the summarised statements of DDOs who are liable to collect and deposit Labour Cess.

3.4.5 Security Deposit

3.4.5.1 Collection and remittances

Scrutiny of Annual Accounts (Statement No. 3) of the Council for the year 2018-19 revealed that the total collection and remittances to the Council accounts against 'Security Deposit' were shown as ₹ 4.06 crore and ₹ 5.70 crore against actual collection and deposit of ₹ 4.65 crore and ₹ 3.27 crore respectively, as detailed in **Table 3.7**.

Table 3.7: Details of collection and deposit of Security Deposits deposited to Council accounts by the DDOs

(₹ in lakh)

Name of DDO	Opening balance	Received	Deposited to TTAADC	Closing balance
EO (Admin.)	0.13	0.00	0.10	0.03
ZDO, West	0.64	0.39	0.53	0.50
ZDO, Dhalai	0.00	9.77	0.00	9.77
ZDO, South	1.08	0.00	0.00	1.08
EE, West	368.95	235.87	235.30	369.52
EE, South BC Manu	42.37	72.58	7.78	107.17
EE, North	48.21	49.86	24.93	73.14
EE, Dhalai	39.12	76.85	28.30	87.67
EE, Khowai	21.96	20.07	6.21	35.82
PO (Sports & Youth Affairs)	0.34	0.00	0.34	0.00
PO (Fisheries)	24.31	0.00	22.52	1.79

Name of DDO	Opening balance	Received	Deposited to TTAADC	Closing balance
PO (Health)	0.41	0.00	0.00	0.41
PO (SW & SE)	0.72	0.00	0.56	0.16
Total	548.24	465.39	326.57	687.06

This had resulted in understatement of collection of Security Deposit by ₹ 0.59 crore and overstatement of remittances of Security Deposit by ₹ 2.43 crore.

There is difference in opening balance as well. opening balance reckoned in Statement No. 3 is ₹ 5.07 crore whereas **Table 3.7** depicts ₹ 5.48 crore. Differences in opening balance (₹ 0.41 crore) needs reconciliation. Further, in the Statement No. 3, closing balance of 'Security Deposit' was depicted as ₹ 3.43 crore whereas according to the Accounts submitted by DDOs, closing balance should be ₹ 6.87 crore. The understatement of ₹ 3.44 crore was mainly due to wrong accounting of closing balance in the Council's Accounts, as detailed in **Table 3.7**. The difference of ₹ 3.44 crore requires reconciliation.

Outstanding Security Deposit is the liability of the Council which are to be released after completion of security period. So, due to wrong computation of accounts by the Council it was showing less liability of ₹ 3.44 crore in Statement No. 3. Thus, Statement No. 3 was not portraying actual picture.

3.4.6 Professional Tax

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2018-19 revealed that the total collection and remittances to GoT against 'Professional Tax' during the year was ₹ 7.50 lakh and 'Nil' respectively against actual collection and remittances of ₹ 0.78 lakh. This had resulted in overstatement of collection of 'Professional Tax' in Council's accounts by ₹ 6.72 lakh and understatement of remittances by ₹ 0.78 lakh.

Further, differences in opening balance (₹ 10.07 lakh) and closing balance (₹ 17.57 lakh) alongwith Statement No. 3 needs reconciliation. Thus, the discrepancy is a result of inconsistent opening balance, closing balance receipts and remittances.

3.5 Cash Management

3.5.1 Cash and Bank Balances

(i) *Incorrect accountal of investment in Fixed Deposits*

EO (Administration) on behalf of the Council, made investments of ₹ 0.75 crore during 2018-19 in the shape of Fixed Deposits (FDs) in Tripura Gramin Bank.

However, the FDs made by the Council were not included under closing bank balances in the Annual Accounts. As a result, closing bank balance of the Council was understated by ₹ 0.75 crore in 2018-19.

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

Scrutiny of the 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 ₹ 3.73 crore was lying with the Sub-ZDOs, as shown in **Appendix-V**, as the closing cash balance at the end of March 2019.

It was further noticed that while preparation of annual accounts by the ZDOs, unspent closing balances lying with the Sub-ZDOs were not taken into consideration. As a result, due to wrong accountal closing balances of the ZDOs were understated by ₹ 3.73 crore during 2018-19 and consequently closing balance of the Council was also understated to that extent.

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

(iii) Non-accountal of closing balances lying with Implementing Officers

The ZDO (West) exhibited an amount of ₹ 3.13 crore as closing balance for the year 2018-19. Scrutiny of relevant records revealed that the ZDO (West), on receipt of funds from the Council Headquarters, executed various construction works departmentally by giving advance to the Implementing Officers (IOs) and booked the amount as expenditure before being actually spent by the IOs. As a practice, on completion of works, IOs used to submit adjustments to the ZDO.

During scrutiny of the Cash Book, Advance register, it was noticed that advance of ₹ 10.56 crore taken during the period from July 2016 to October 2018 were lying as outstanding against the IOs at the end of 2018-19.

The outstanding advances lying with the IOs were not reflected in the closing balance of the ZDO, rather these were depicted as expenditure. Therefore, the closing cash balance of the ZDO (West) was understated by ₹ 10.56 crore during 2018-19 with overstatement of expenditure to that extent.

Therefore, the closing cash balance did not portray the correct picture of the ZDO (West)'s funds in its Annual Accounts.

(iv) Overstatement of closing balances due to non-adjustment of vouchers submitted by IOs

Annual Receipt and Payment Accounts submitted by the ZDO, Dhalai for the year 2018-19 revealed that it had closing balance of ₹ 8.69 crore in 2018-19 of which outstanding temporary advance given to the Implementing Officers for execution of different works was shown as ₹ 6.28 crore during 2018-19.

During scrutiny of adjustments made available to audit revealed that during 2018-19, Implementing Officers had submitted adjustments of ₹ 22.20 lakh but these were not adjusted and reduced from the outstanding balances shown against the respective IOs despite several months time period available as the account of 2018-19 were finalised only in October 2019. Details are shown in **Table 3.8**.

Table 3.8: Details of adjustments submitted by the IOs which were not accounted for
(₹ in lakh)

Sl. No.	Name of IO	Purpose	Cheque No.	Cheque date	Amount of temporary advance given	Date of submission of adjustment
1	Paritosh Das, Supervisor (TW)	Construction of veterinary Sub-Centre at Kathalcheria VC	861943	07-08-2018	3.69	08-11-2018
2	Brajendra Debbarma, AI	Construction of market shed at Jamthum Bazar	860689	19-04-2018	11.46	29-10-2018
3	Khatendra Reang, JO	Maintenance of market of Ganganagar Sub-Zone	850788	11-09-2015	1.41	25-09-2018
4	Paritosh Das, Supervisor (TW)	Construction of SMSC, Kathalcheria	862577	08-11-2018	5.64	17-03-2019
Total					22.20	

This has resulted in overstatement of temporary advances and in turn overstatement of closing balances of the ZDO, Dhalai by ₹ 22.20 lakh during 2018-19. This has also understated expenditure in the respective years to the same extent.

(v) Overstatement of closing balances due to non-encashment of one cheque

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

During scrutiny of Cash Book it was noticed that ZDO, Dhalai had received one cheque bearing No. 244106 dated 17 January 2019 for ₹ 2,78,100 from Shri Sudip Bhowmik being security money of tender against supply of pineapple suckers. The cheque had been shown as deposited in the Bank for encashment after entering in the receipt side of the Cash Book on 18 January 2019. However, the cheque was pending for encashment as of March 2020 despite expiry of its validity period.

On being pointed out in audit, ZDO, Dhalai stated (December 2021) that the supplier was contacted for depositing of money in the bank account for presentation of cheque in the bank for encashment but the supplier did not respond. Despite expiry of the validity period of the cheque, ZDO, Dhalai did not make reversal entry for deduction of receipts. As a result, closing balance of the ZDO, Dhalai was overstated by ₹ 2.78 lakh during 2018-19.

(vi) Incorrect treatment of 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; otherwise the cheques are treated as lapsed cheques.

During test check of the Cash Book of the DDOs it was noticed that 39 cheques valued at ₹ 0.77 crore issued by 13 DDOs during 2018-19, as mentioned in **Appendix-VI**, 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 from the bank balances in the Cash Book and reflected in the Bank Reconciliation Statement, prepared in March 2019, as 'cheque issued but not presented to the Bank for payment'. But, 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-cancellation or non-revalidation of 39 lapsed cheques, closing balance of the council was understated by ₹ 0.77 crore during 2018-19.

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

During test check of Cash Books of 81 DDOs under the control of the Council during the financial year 2018-19, differences were noticed in respect of 30 DDOs between the closing balances shown in the Annual Accounts of the Council and the actual balances as per Cash Books of DDOs as of March 2019. The differences in closing balances of DDOs and closing balance of Council ranged between ₹ 66.53 crore and (–) ₹ 17.47 crore.

During 2018-19, closing balance in respect of 30 DDOs was shown as ₹ 132.33 crore in the accounts as on 31 March 2019 against the actual balance of ₹ 203.30 crore, as per Cash Books. Details are shown in **Appendix-VII**.

The difference of ₹ 70.96 crore in 2018-19 in the closing balance of 30 DDOs remained un-reconciled.

3.6 Non-declaration of Accounting Policies

During 2017-18 Audit Report it was recommended to ensure proper accounting of all receipts for implementation of schemes, advised to devise a system of periodical review of accounting records to identify mistakes within the accounting period so that corrective action is taken and adopt Accounting Policies from similar local bodies or formulate own policies for preparation of Annual Accounts in support of the accounting treatments.

However, it was noticed that the Council did not take any action to prepare its own accounting policy. As a result, there is no improvement in preparation of accounts during the year and incorrect accounting treatment were persists.

3.7 Conclusion

During 2018-19, receipts of Scheme funds amounting to ₹ 6.63 crore have not been routed through Councils accounts leading to understatement of Council receipts to that effect. The DDO Accounts reflected that the expenditure of ₹ 11.77 crore were not drawn from their Cash Books and ledgers leading to overstatement of Annual Account and under statement of expenditure was also noticed in the Accounts of ZDO South Zone. Under/Over statement of expenditure have also been noticed.

Receipts in respect of share of taxes of ₹ 130.00 crore, ₹ 113.89 crore as plan fund and ₹ 300.07 crore as transfer fund were shown as Grant-in-Aid without showing their break-up and without any record of head-wise receipt records. Overstatement of receipts and expenditure have been noticed in the loans and advances under Debt section of the Accounts.

TTAADC did not ensure consistency of Deposit Fund information in its Annual Accounts during 2018-19 as instances of understatement of collection and remittances have been noticed in case of GPF, Sales Tax, Income Tax, Cess, Security Deposit and Professional Tax, besides wrong reckoning of Opening Balances leading to the Annual Accounts Statement not being true and fair.

Closing balance of Sales Tax, Income tax, Security Deposits and Labour Cess are the liability of the Council which is to be deposited in next year. But, as pointed out in **Paragraphs 3.4.2 to 3.4.5**, due to wrong computation of accounts by the Council it was showing less liability in Statement No. 3. Thus, Statement No. 3 was not portraying actual liability of the Council.

Cash Management was found to be poor as TTAADC did not correctly accounted investments, closing balances lying in the Sub-Zonal Development/ Implementing Offices, non-encashed/ time barred cheques, adjustment of vouchers and cash book balances which led to the Annual Account not being complete.

3.8 Recommendations

- i) *The Council should ensure that all Scheme funds are routed through Council accounts to enable proper tracking and recording of all receipts and disbursements.*
- ii) *The Council should implement proper accounting procedures to ensure that all expenditures incurred by DDOs are accounted for in the Council's books of accounts.*
- iii) *The Council should ensure that receipts are classified properly in the accounts and should provide a detailed break-up of the share of taxes, plan fund, transfer fund, etc. Loans and advances under Debt section of the accounts may accurately be recorded to avoid overstatement or understatement of expenditure.*
- iv) *The Council should ensure that the Deposit Fund information is consistent and accurately recorded in the annual accounts to show the actual liability of the Council to be deposited in next year and avoid overstatement or understatement of collection and remittances.*
- v) *The Council should improve its bookkeeping and accounting practices to ensure balances at all level are accurately recorded and adequately controlled/compiled in TTAADC Accounts and reconciled to ensure that its financial statements provide a true and fair view of its financial position and performance.*

CHAPTER-IV

Compliance Audit

Chapter-IV: Compliance Audit

4. Introduction

We undertook Compliance Audit of TTAADC, Khumulwng for the year 2018-19 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 along with the amount involved that emerged in course of the Compliance Audit are discussed in the succeeding paragraphs.

4.1 Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme

A. *Wasteful expenditure on pineapple plantations*

District Project Co-ordinator (DPC) (DM & Collector) of three Districts¹¹ accorded Administrative Approval and Expenditure Sanction (AA & ES) under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) for pineapple plantations in the different zones of TTAADC as convergence activities under MGNREGS. This fund was in addition to GIA received from State Government and treated as part of transfer fund received from State Government in the account of Council. As per the guidelines issued by the Horticulture Research Centre (HRC), Nagicherra, West Tripura District under Agriculture and Farmers Welfare Department, Government of Tripura plantation period of pineapple sucker in the State is during last week of August to first week of October.

The plantation works were executed departmentally by issuing work orders to the officials of TTAADC and by procurement of the planting materials *viz.* pineapple suckers *etc.* from different supplier agencies. During joint physical verification (JPV) by audit with officials of TTAADC, poor survival of pineapple plants was noticed and in response to audit, the beneficiaries stated that most of the suckers had not survived due to late plantation and plantation sites were never inspected/visited by the officials of the Council or State Government.

Stages of implementation of plantation works along with the findings in JPV are given in **Table 4.1**.

¹¹ Gomati, Khowai and Unakoti Districts

Table 4.1: Stages of implementation of plantation works along with the findings in JPV

Name of the zone	South	Khowai	North
Date of according the administrative approval and expenditure sanction by the DPC	25 May 2018 and 15 October 2018	18 July 2018	31 December 2018
Amount sanctioned (₹ in crore)	₹ 1.39 crore	₹ 1.95 crore	₹ 0.48 crore
Area of coverage	77 hectares in Karbook and Dalak Sub-Zones	100 hectares in Bachaibari, Baijalbari, Duski and Mungiakami Sub-zones	28 hectares in Dakhin Machmara VC of Machmara Sub-Zone
Project Implementing Agency	Zonal Development Officer (ZDO), South Zone	ZDO, Khowai Zone	ZDO, North Zone
Scope of work	Clearing of jungles, lay out and stacking, digging of pits, filling & planting, application of manure, boundary protection fencing, planting materials (@ 15,000 suckers in 0.50 ha. area), <i>etc.</i>	Clearing of jungles, terracing, lining, and pitting, filling & planting, weeding, and mulching, application of manure, boundary protection fencing, planting materials (@ 15,000 suckers in 0.50 ha area), <i>etc.</i>	Clearing of jungles, terracing, lining, and pitting, filling & planting, weeding, and mulching, application of manure, boundary protection fencing, planting materials (@ 30,000 suckers in 1.00 ha area), <i>etc.</i>
Date of issue of work order	29-30 October 2018 (by the concerned Sub-ZDOs)	November 2018 (by the concerned Sub-ZDOs)	1 January 2019 (by the concerned Sub-ZDO)
Date of issue of supply order for pineapple suckers after observing codal formalities viz. invitation of tenders, approval of rates <i>etc.</i>	November 2018 (by ZDO, South Zone and Sub-ZDO, Karbook)	October-November 2018 (by ZDO, Khowai Zone)	1 January 2019 (by ZDO, North Zone)
Period of supply	Between 30 November 2018 and 6 February 2019 in Karbook Sub-Zone and 18-19 January 2019 in Dalak Sub-Zone.	Between December 2018 to February 2019	Between February 2019 and March 2019
Date of completion of plantation works	Between 1 May 2019 and 23 May 2019 in Dalak Sub-Zone and between 7 December 2018 and 22 April 2019 in Karbook Sub-Zone	Between 24 January 2019 and 6 June 2019	Between 20 February 2019 and 3 March 2019
Status of survival of plantations as	As of January 2022, survival percentage of	As of December 2021, survival percentage of	As of May 2022,

Name of the zone	South	Khowai	North
informed by the concerned Sub ZDOs	plantations in Dalak sub-zone was below 10 in five plots, 10 to 20 in 59 plots, 21 to 30 in 35 plots, 31 to 50 in 34 plots and 65 in two plots. In Karbook Sub-Zone, it was 25 to 30 in 10 plots, 33 to 50 in seven plots and 51 to 60 in five plots.	plantations on 89 plots in Baijalbari, Bachaibari and Duski ¹² sub-zones were 'zero' in 41 plots, below 10 in 13 plots, 10 to 20 in eight plots, 20 to 50 in seven plots and in 60 to 90 in 20 plots. No information on survival of plantations were available for 70 plots in Mungiakami Sub-Zone.	survival percentage of plantations on 28 plots ranged between 14 to 21.
Date of JPV	5 August 2022	20 July 2022	28 July 2022
Findings in JPV	In 17 plots (out of 157 plantation plots), jointly visited, there was no plantation in three plots, few plants (50 to 500) were found in six plots and in eight plots approximately 1000 to 3000 plants were found, three plots were nurtured regularly, three plots were converted to rubber plantations and remaining 11 plots were covered with shrub and bushes.	In 23 plots (out of 89 plantation plots), jointly visited, there was no plantation in 12 plots and few plants were found in 11 plots, two plots were converted to rubber plantations and remaining 19 plots were covered with shrub and bushes.	In 21 plots (out of 28 plantation plots), jointly visited there was no plantation in 10 plots, few plants (three <i>per cent</i> to 23 <i>per cent</i>) were found in 11 plots, four plantation plots were found in good condition and remaining 17 plots were found destroyed, abandoned, and covered with shrub and bushes.

Audit observed that due to late receipt of AA & ES¹³ and issue of work orders after the end of the planting season in contravention with the guidelines issued by the HRC led to wasteful expenditure on pineapple plantations valued ₹ 1.96 crore¹⁴ (**Appendices VIII to XI**) as the survival rate of the pineapple suckers remained abysmally low and did not survive as expected. Moreover, there was no supervision/inspection of the pineapple plantations by the Council or State Government officials.

In reply, the Council stated (December 2022) that there were certain delays in finalisation of tenders, approval of rates of pineapple suckers, in procurement of huge quantity of suckers which resulted in non-completion of plantation works within the prescribed period. It also added that reluctance of the farmers was a major reason for high mortality.

¹² Information of 20 out of 50 plots of Duski Sub-Zone was available

¹³ in case of North Zone

¹⁴ South Zone: ₹ 1.09 crore (Dalak Sub-Zone: ₹ 0.81 crore *plus* Karbook Sub-Zone: ₹ 0.28 crore) *plus* ₹ 0.54 crore *plus* ₹ 0.33 crore

The reply of the Council was not acceptable because there were delays in every stage of implementation of plantations and moreover, the Council had failed to persuade the reluctant farmers for pineapple plantation.

Status of the plantations during JPV could be seen from **Photographs 1 to 6**.

Photograph 1: Plantation on the land of Pailirai Tripura under Purba Manikya Dewan VC in South Zone



Remarks: Plantation site was partly destroyed, and other part was converted into rubber plantation. There was no pineapple plantation at all. Reason for destroying and conversion of the pineapple plantation into rubber plantation could not be ascertained as the beneficiary was not available on the day of verification.

Photograph 2: Plantation on the land of Angla Mog under Paschim Karbook VC in South Zone



Remarks: Plantation site was converted into rubber plantation. Few pineapple plants were noticed in between the rubber plantation. During conversation, the beneficiary said that plantations were not successful due to late plantation. So, subsequently, it was converted into rubber plantation.

Photograph 3: Plantation on the land of Brajendra Deb Barma under Dakshin Padmabill VC in Khowai Zone



Remarks: Plantation site was covered with shrubs. No pineapple plant was seen. During beneficiary survey, the beneficiary told that plantations were not successful due to late plantation.

Photograph 4: Plantation on the land of Falendra Deb Barma under HelongMuthai VC, Khowai Zone



Remarks: Plantation site was covered with shrubs. No pineapple plant was seen. During beneficiary survey, the beneficiary told that plantations were not successful due to late plantation.

Photograph 5: Plantation on the land of Buddhabati Reang under Dakshin Machmara VC in North Zone



Remarks: Plantation site was covered with dense forests. There was no pineapple plantation at all. During beneficiary survey, the beneficiary told that plantations were not successful due to late plantation.

Photograph 6: Plantation on the land of Chataki Reang under Dakshin Machmara VC in North Zone



Remarks: Few pineapple plants were seen. Most of the plantation site was destroyed and left abandoned. During beneficiary survey, the beneficiary told that plantations were not successful due to late plantation.

B. Procurement of unnecessary materials lead to blockage of funds

District Magistrate and Collector (DM), Dhalai District accorded (January 2016) AA & ES of ₹ 8.78 crore for installation of 355 Small Bore Deep Tube Well (SBDTW) under MGNREGS at Chawmanu, Dumburnagar, Raishyabari and Manu RD Blocks Zonal Development Officer (ZDO), Dhalai was nominated as Project Implementing Agency (PIA) for the work. As per the sanction order, the project was to be implemented as per technically approved estimate after survey of the worksite.

It was, however, noticed that ZDO, Dhalai did not carry out the survey of the worksites and issued (January 2016) work orders based on a model estimate prepared (December 2015) by the Engineering Wing of the Agriculture Department @ ₹ 2.47 lakh each. Accordingly, based on the model estimate, ZDO Dhalai placed (January-February 2016) ₹ 2.87 crore¹⁵ with the Executive Engineer, Rural Development (RD) Division, Agartala for supply of materials valued ₹ 40.88 lakh as detailed in **Table 4.2** which were procured unnecessarily against the work. It was noticed (December 2021) from the records that ZDO, Dhalai never lifted the materials from the store, RD Store Division, Ambassa.

Table 4.2: Details of materials lying in the RD Store Division, Ambassa

(in ₹)

Materials	Unit	Rate/ Unit	Indented Qty.	Qty lifted by ZDO, Dhalai	Balance materials lying in store as on Dec.2021	Value of balance materials
40 mm dia GI pipe	Mtr.	239	9,691	9,691	0	0
150 mm dia UPVC pipe	Mtr.	595	12,780	12,212	568	3,37,960
100 mm dia UPVC pipe	Mtr.	308	8,520	7,152	1,368	4,21,344
100 mm dia UPVC strainer	Mtr.	719	9,585	4,955	4,630	33,28,970
2 HP Submersible Pump	No.	26,081	355	355	0	0
Total						40,88,274

Source: Information furnished by the Executive Engineer, RD Store Division, Ambassa

¹⁵ 24 January 2016: ₹ 1.02 crore; 30 January 2016: ₹ 0.21 crore; 1 February 2016: ₹ 0.16 crore; 2 February 2016: ₹ 0.19 crore; 3 February 2016: ₹ 0.25 crore; 6 February 2016: ₹ 0.24 crore; 8 February 2016: ₹ 0.81 crore

ZDO, Dhalai Zone did not maintain any records viz., Stock and Issue Register, Indent Register, etc. regarding aforesaid materials. Further, ZDO, Dhalai did not have any plans to utilise in near future the materials lying in the Store, RD Ambassa Division. As a result, materials valued ₹ 40.88 lakh procured without immediate use were lying unused even after lapse of over six years leading to blockade of funds.

On being pointed out in audit, ZDO (Dhalai) stated (December 2021) that initiative would be taken to utilise the materials lying with RD store as soon as possible for another development works.

In reply, the Council stated (December 2022) that a technical committee headed by the Chief Engineer of the Council had been constituted to examine and suggest the means for utilisation or disposal of materials and decision taken by the committee would be communicated to audit.

But the decision taken by the committee and utilisation/ disposal of balance materials was not communicated to audit (March 2023).

C. Wasteful expenditure on construction of pucca channel at Barkathal para under Barkathal VC

District Magistrate & Collector, West Tripura accorded (15 July 2016) AA & ES of ₹ 15.51 lakh in favour of ZDO, West Zone, TTAADC, Khumulwng for construction of RCC pucca channel from Narendra Debbarma's land to Pramodh Debbarma's land at Barkathal para under Barkathal VC (area 250 mtr.) under MGNREGS for irrigation in paddy field. Executive Engineer, RD Division, Agartala accorded (15 June 2018) technical approval of the estimate for ₹ 13.29 lakh. ZDO, West Zone issued (30 June 2018) work orders in favour of Implementing Officer (IO)¹⁶ for execution of the work. The work was to be completed within 60 days from the date of issue of work order. According to the MGNREGS website, the work commenced on 12 June 2018 and was shown as completed, though date of completion was not found on records.

During joint physical verification (16 September 2021 and 5 August 2022) of the work, it was noticed that the channel was open ended at both the ends. There was no sign of water in the channel and major part of the channel was fully covered with soil and bush. No linkage of water sources from which water could be supplied through the channel was constructed for irrigation purpose. It was also noticed that paddy field adjacent to the channel had dried out due to scarcity of water. The channel was lying abandoned. Status of the channel could be seen from **Photograph 7**.

¹⁶ Er. Jayanta Sutradhar, Junior Engineer

Photograph 7: Pucca channel constructed at the Barkathal para under Barkathal VC taken during joint physical verification on 16 September 2021 and 5 August 2022



Therefore, due to non-linkage of water sources, an amount of ₹ 13.26 lakh spent on construction of the pucca channel from Narendra Debbarma's land to Pramodh Debbarma's land at Barkathal para under Barkathal VC became unfruitful.

On being pointed out in audit, the ZDO, West Zone stated (17 December 2021) that during dry season in hilly areas all sources become dried up and the authority had no alternative to ensure flow of water during dry season. While endorsing the reply of ZDO, West Zone, the Council added (December 2022) that the channel had been constructed as per decision of Development Committee considering the then prevailing situation but extreme weather condition and natural calamities led to erosion of soil thereby changing the position of source of water of the channel.

Thus, the construction of RCC channel was taken up without proper survey and foresightedness and therefore, the expenditure on construction of the channel (₹ 13.26 lakh) proved unfruitful. Besides, the objective for constructing the RCC channel to irrigate the paddy field in dry season remained un-achieved in absence of source of water to feed the channel.

4.2 Wasteful expenditure on implementation of Placement Linked Employability Training Programme

Government of Tripura sanctioned (August 2015) GIA of ₹ 2.20 crore for skill development of 800 men and 600 women and placed the amount at the disposal of the Joint Director, Tribal Welfare Department for drawal and disbursement to the Chief Executive Officer (CEO), TTAADC, Khumulwng. For implementing the skill development, Principal Officer (PO) (Industries), TTAADC was entrusted for empanelment of interested training providers or approved registered and reputed private training institutions/ organisations/ Corporate Body/ University who were partner with National Skill Development Corporation (NSDC) or other Government agencies for imparting Placement Linked Employability Training. Accordingly, the Principal Officer (Industries) invited Expression of Interest (EoI) for the empanelment and the technical and financial bids received from eight bidders were scrutinised by a committee which recommended three bidders, namely, Indus Integrated Information Management Ltd. (IIIM), Kerala State Electronics Development Corporation Limited (KELTRON), and All

India Society for Electronics and Computer Technology (AISECT) for awarding placement linked employability training on different trades. Executive Member (Industries) accorded (7 January 2016) approval of ₹ 2.21 crore.

The Council entered the Memorandums of Understanding (MoU) with the agencies between 11 January 2016 and 14 January 2016.

As per the clause 11 of the MoU (13 January 2016) with M/s KELTRON, the stipend and TA/ DA was required to be paid to the trainees at a stipulated rate. Besides, clause 13 *ibid* stipulated that the agency would ensure an independent/ third party assessment and certification of each trainee and every trainee completing the course would be given a certificate. Clause 17 *ibid* provided that the payment shall be made in scheduled five instalments¹⁷.

Scrutiny of records of PO (Industries) revealed that the agency paid first instalment (March 2016) of 10 *per cent* (₹ 6.66 lakh) and second instalment (March 2017) of 15 *per cent* (₹ 5.17 lakh) in respect of 229 trainees selected/registered under four trades¹⁸ having gross amount of ₹ 34.49 lakh out of total contract value. Thus, a total of ₹ 11.83 lakh was paid out of the contract value of ₹ 66.56 lakh agreed for undertaking training programme to 450 ST Youths of West, South, Dhalai and Khowai Zones in different trades¹⁹. It was further noticed that the agency did not disburse stipend to the trainees and did not conduct third party assessment as required under the agreement and the work remained incomplete without any further correspondence in this regard. The remaining instalments were, thus, not paid.

TTAADC, however, did not take any action against the agency for non-completion of the work though according to Clause 22 of the MoU, in case second party fails to execute the works in accordance within the agreed time-frame or discontinues the work in violation of the schedule or fails to perform any of its obligations under this Agreement, the first party may, at its discretion, cancel this agreement. Second party shall in that case, also be liable to pay such compensation to the first party as may be due including confiscation of security deposit.

From the above it could be seen that the work of imparting placement linked employability training awarded to M/s KELTRON was not completed. As a result, objective of the scheme was defeated and ₹ 11.83 lakh paid to the agency became wasteful.

¹⁷ First instalment (10 *per cent* of the contract value): After acceptance of LoI and signing of agreement; Second instalment (15 *per cent* of contract value): After selection of trainees, registration and starting of classes as per report submitted by Second Party and countersigned by concerned ZDO/ Development Officer; Third instalment (35 *per cent* of contract value): After midterm appraisal by TTAADC, successful completion of training and certification; Fourth instalment (25 *per cent*): After placement assistance to at least 70 *per cent* of trainees; Fifth instalment (15 *per cent*): After six months of tracking report and as per MIS subject to satisfaction of First Party.

¹⁸ Basic computer application, Mason, Plumber and Electrician Domestic.

¹⁹ Computer basic application (150 trainees), Building carpenter (25 trainees), Conventional shuttering carpenter (25 trainees), Electrician Domestic (25 trainees), Electric winder/ Industrials (25 trainees), Masson (150 trainees), Plumber (25 trainees) and Solar electric system installer and service provider (25 trainees)

On being pointed out in audit, PO (Industries) stated (April 2022) that correspondences had been made with the M/s KELTRON to take up the balance work, but the agency did not turn up. As a result, the training programme could not be completed. As per order of the Chief Executive Member of the Council, balance of ₹ 54.72 lakh had been utilised for procurement of tools and equipment for supply to the skilled youths and rural artisans. He further intimated that there was no provision in the agreement to recover the amount paid for incomplete work from the agency. However, the matter would be taken up with the higher authority for taking necessary action against the agency.

While accepting the audit observation, the Council stated (December 2022) that the agency would be asked to refund of amounts paid to it, because it had failed to complete the training programme and certification.

The Council may take initiative to cancel the agreement, forfeit security deposit and take the appropriate steps in respect of M/s KELTRON as per MoU Clause 22, and fix responsibility on the officials who failed to protect the interests of TTAADC for almost six years.

4.3 Other Audit Observations

4.3.1 Wasteful Expenditure on construction of prawn hatchery at Khumulwng

Chief Executive Member (CEM), TTAADC, conveyed (28 March 2011) PO (Fisheries) AA & ES for ₹ 18.99 lakh for execution of the work ‘Construction of prawn hatchery, working room, pump house, toilet, circular pool, cistern, water tank, shed, *etc.* at Khumulwng’. The work was taken up departmentally as per technically approved estimate of the Fisheries Department, Government of Tripura and work order was issued (2 April 2011) for ₹ 18.99 lakh in favour of Implementing Officer (IO)²⁰ allowing 60 days’ time to complete the work. Fund was placed in two instalments for ₹ 5.00 lakh (6 April 2011) and ₹ 13.99 lakh (24 February 2012) which were adjusted respectively for the expenditure of ₹ 5.00 lakh (16 May 2015) and ₹ 13.99 lakh (12 February 2019). The work commenced on 8 April 2011 and was completed on 31 July 2012. The hatchery was inaugurated on 27 September 2016.

Scrutiny of Cash Books and information/ records related to utilisation of prawn hatchery during the years 2018-19 revealed that during that period, no expenditure was incurred for production of prawn seed. PO (Fisheries) did not furnish any information/ records regarding utilisation of hatchery from the date of inauguration to end of the year 2017-18. In absence of information/records, it could not be ascertained whether the hatchery was put to operation after inauguration or not. Further, during joint physical verification (16 July 2022) it was noticed that the building, pump house and other assets were lying abandoned and had deteriorated due to wear and tear. Status of the hatchery building is shown in **Photograph 8**.

²⁰ Sri Swapan Kr. Deb Barma, Fishery Inspector

Photograph 8: Prawn hatchery at Khumulwng lying abandoned



Thus, the expenditure of ₹ 18.99 lakh incurred for construction of prawn hatchery became wasteful.

In reply, the Council stated (December 2022) that during 2016-17 and 2017-18, 10,800 and 14,950 prawn seeds were produced in the hatchery. 40,000 prawn larvae were produced during 2018-19 but those died of unknown reasons. After that no production could be achieved. The Council, however, assured that steps had been taken to upgrade the productivity of the hatchery.

4.3.2 Unfruitful expenditure on construction of Market Stalls

District Magistrate & Collector, West Tripura placed (23 April 2018) ₹ 78.00 lakh in favour of Zonal Development Officer (ZDO), West Zone under MPLAD²¹ Scheme (Lok Sabha) for construction of market at Mandwi bazar, Khamtingbari, Bankar bazar, Sachiabari and Chargharia. According to the sanction order, work was to be executed departmentally observing all codal formalities.

ZDO, West Zone issued (4 May 2018) two Work Orders in favour of Implementing Officer (IO)²² for construction of the markets having 40 market stalls (civil work only) with value of work as ₹ 76.12 lakh. The work was to be executed as per estimate technically approved (23 October 2017) by the Chief Engineer, PWD, TTAADC for ₹ 18.84 lakh and ₹ 9.62 lakh respectively. ZDO, West Zone placed ₹ 2.40 lakh in favour of another IO²³ for internal electrification in the markets. Examination of the

²¹ Member of Parliament Local Area Development Scheme

²² Er. Gourbindu Debbarma, Junior Engineer

²³ Sri Ranjit Debbarma, TWS

records of Zonal Development Officer (West) revealed that six markets having 40 stalls were constructed during the year 2018-19 at a cost of ₹ 78.56 lakh as detailed in Table 4.3.

Table 4.3: Details of markets constructed under MPLAD Scheme during 2018-19

Name of the Sub-Zone	Name of the market shed/location	Date of commencement/ completion	No. of stalls in the market shed	Total expenditure (₹ in lakh)		Remarks
				Civil	Elect.	
Hezamara Sub Zone	Construction of market stalls (five nos.) at Chargharia, Hezamara RD Block during the year 2018-19	05-06-2018/ 20-09-2018	05	9.62	0.30	None of the stalls were allotted and the whole building was found in abandoned condition.
	Construction of market stalls (10 nos.) at Sachiabari market, Hezamara RD Block during the year 2018-19	30-06-2018/ 20-09-2018	10	18.84	0.60	Out of 10 market stalls, one stall is found occupied by the India Post and another one by one locals but the occupant could not show any allotment order.
Mandwi Sub-Zone	Construction of five units market stalls at Patni Bazar under Mandwi Sub-Zone	11-06-2018/ 12-11-2018	05	9.62	0.30	None of the stalls were allotted and the whole building was found in abandoned condition.
	Construction of 10 units market stalls at Patni Bazar under Mandwi Sub-Zone	11-06-2018/ 12-11-2018	10	18.84	0.60	
	Construction of five units market stalls at Khamtingbari under Mandwi Sub-Zone	21-06-2018/ 06-09-2018	05	9.62	0.30	Out of five market stalls, two stalls were found to be occupied but the occupants could not show any allotment order.
	Construction of five units market stalls at Bankumari under Mandwi Sub-Zone	12-06-2018/ 06-09-2018	05	9.62	0.30	None of the stalls were allotted and the whole building was found in abandoned condition.
Total				76.16	2.40	

As per records, the market stalls were to be allotted against a onetime payment of ₹ 2000 only to the office of the concerned ZDO which was refundable on surrender of license and vacating the stall allotted to the licensee. The annual license fee/stall rent shall be ₹ 2000- for a stall measuring 3.65 mtr. X 3.10 mtr. and ₹ 1000 for a stall measuring 2.40 mtr. X 1.80 mtr.

During Joint Physical Verification (16 September 2021 and 12 July 2022) by the audit along with the IOs and representative of the ZDO, West Zone, all the market stalls were found completed. It was, however, observed that none of the 40 stalls in six markets were allotted as of September 2021. The reasons for non-allotment of stalls were not found on

records. Status of the market stalls as noticed during the verification is provided in the Photographs 9 to 12.

Photograph 9: Market stalls (five nos) at Chargharia, Hezamara RD Block



Remarks: The work was found completed. But none of the stall was allotted and the whole building was found in abandoned condition.

Photograph 10: Market stalls (10 nos.) at Sachiabari market, Hezamara RD Block



Remarks: The work was found completed. Out of 10 market stalls, one stall was found occupied by the India Post and another one by a local person, but the occupant could not show any allotment order.

Photograph 11: Five units market stalls at Khamtingbari under Mandwi Sub-Zone



Remarks: The work was found completed. Out of five market stalls, two stalls were found to be occupied but the occupants could not show any allotment order

Photograph 12: Five units market stalls at Bankumari under Mandwi Sub-Zone



Remarks: *The work was found completed. But none of the stall was allotted and the entire building was found in abandoned condition.*

Thus, an amount of ₹ 78.56 lakh spent on construction of the market stalls remained unfruitful.

On being pointed out in audit, ZDO, West Zone stated (17 December 2021) that after completion of the market stalls, the local interested traders had taken occupation/custody of market stalls at their own interest which were subsequently approved by the concerned Chairman, Sub-Zonal Development Council. Concerned traders were also requested to deposit the stall rent. While endorsing the reply of the ZDO, West Zone, the Council stated (December 2022) that the occupiers had been requested to deposit the rent in several occasions and the matter was under process of negotiation.

However, the fact remained that ZDO, West Zone did not furnish copy of allotment orders issued by the authority in favour of the occupants and details of collection of rent along with security deposits from them.

The Council may take initiative to allot all market stalls following TTAADC Stall Allotment Rules, 1992 at the earliest.

4.3.3 Idle expenditure

A. Idle expenditure on construction of coaching complex at Patishree Play Centre (N. K. Para)

Additional Chief Executive officer, TTAADC, Khumulwng accorded (22 August 2016) AA & ES of ₹ 79.49 lakh for construction of 'Patishree Play Centre (N. K. Para) under B.C. Manu Sub Zone, TTAADC' during 2016-17'. A working estimate had been prepared by the Executive Engineer, South Division for an amount of ₹ 79.49 lakh in May-June 2016 which was accorded (15 June 2016) technical sanction by the Chief Engineer, PWD, TTAADC. Scope of work included construction of two Green Rooms for players on the ground floor, two double seated VIP rooms and one hall on the first floor. ZDO, South Zone issued (26 October 2016) a work order in favour of Implementing Officer (IO)²⁴ for an estimated cost of ₹ 79.49 lakh allowing 300 days' to complete the work.

²⁴ Er. RakeshDebbarma, JE, Gr V(A)

Scrutiny of records of ZDO, South Zone revealed that the work commenced on 15 January 2017 and completed on 20 December 2018 with an expenditure of ₹ 79.49 lakh, but the Measurement Book (MB) for the recording the execution of work was not maintained. The complex was not provisioned for any furniture, nor any fund sought from the sanctioning authority for procurement of the required furniture. Besides, no employee/ staff were posted to run the coaching complex.

Joint Physical Verification (12 January 2022) along with representative of the ZDO, South Zone revealed that the building (inaugurated in January 2019) had no electricity connection, no furniture and no caretaker to look after the building and the building was lying abandoned as shown in **Photograph 13**.



On being pointed out in audit, ZDO, South Zone stated that due to shortage of funds, the building could not be used till January 2022. He also intimated that the matter would be taken up with the Chief Executive Officer and Principal Officer (Sports) for posting of caretaker and other required employees to run the coaching complex and for providing the funds for procurement of furniture, power service connection and day to day maintenance of the building.

On re-verification (5 August 2022) of the work along with the representative of the ZDO, South Zone, it was noticed that there was no power service connection and provision for furniture and posting of caretaker were not ensured.

In reply, the Council stated (December 2022) that necessary arrangement would be made for its use.

Thus, the building constructed at a cost of ₹ 79.49 lakh could not be put to use and was lying idle (December 2022) for four years.

To run the coaching complex, the Council may post required staff and provide funds for procurement of furniture, power service connection and day to day maintenance of the building.

B. Idle expenditure on procurement of furniture

With a view to provide training programmes towards the farmers from time to time about up to date information regarding the Agri./Horti. latest technologies for benefiting the farming communities, the Council had submitted a project proposal under Rastriya Krishi Vikash Yojana (RKVY) for “Construction of first floor of Integrated Farmers’ Training Centre (IFTC) at TTAADC Headquarter, Khumulwng” to the Director of Agriculture (Nodal Agency for RKVY in the State of Tripura) for placement before the screening committee for consideration during 2014-15. The proposed project was approved and sanctioned (June 2014) by the State Level Screening Committee as well as by the State Level sanctioning Committee.

The work of construction of building was technically sanctioned (25 February 2015) by the Chief Engineer, TTAADC, PWD, Khumulwng for ₹ 2.01 crore and was completed at a cost of ₹ 1.76 crore. The building was handed over to the PO (Agriculture) and inaugurated on 7 December 2016. Scrutiny of the records revealed that the Executive Engineer, PWD, TTAADC, Khumulwng invited (27 August 2018) tender for procurement of furniture for IFTC and issued supply order to the selected agency on 27 September 2018 based on the lowest bid and at negotiated rate of ₹ 17.76 lakh. The agency supplied the furniture and was paid (May 2020) ₹ 17.76 lakh. The building was, however, not put to use despite its completion and procurement of required furniture citing non-availability of supporting staff, fund, *etc.* As per information furnished, two rooms of the first floor of the building were being used for Mushroom Laboratory and rest were occupied (July 2021) by the office of the Executive Engineer (Agriculture) and office of the Executive Engineer, Rural Development (RD).

On Joint Physical Verification (8 August 2022), it was noticed that furniture (steel cot, mattress, centre table, plastic chair, steel almirah, table, *etc.*) procured were dumped in three rooms and two newly created offices *viz.*, office of the Executive Engineer (Agriculture) and office of the Executive Engineer, RD without any use as may be seen in the **Photograph 14**.

Photograph 14: Furnitures procured for IFTC were dumped in rooms



Thus, furniture procured (March 2019) at a cost of ₹ 17.76 lakh were unused for more than three years leading to blockade of funds and deteriorating due to wear and tear.

The Council replied (December 2022) that the training centre could not be used for long term training due to shortages of fund, furniture, and staff. But one day training programme were conducted frequently.

However, the contention of the Council on shortages of furniture was not acceptable because the furniture already procured was not put to use and the Training Centre was not operational due to non-availability of supporting staff and funds.

4.4 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 have not been addressed ever since the issue of Audit Reports.

The matter was reported (September 2019) to the Council. The reply of the Council awaited (October 2021).

4.5 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 there in 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 2015-16 in respect of the TTAADC were placed before the Council, action taken on the observations made in these Audit Reports had not been intimated (September 2022).

4.6 Conclusion

The implementation of projects under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) were carried out improperly as work of plantation of pineapple suckers in South, Khowai and North Zones under the scheme were not successful due to late plantation and the expenditure of ₹ 1.96 crore was rendered wasteful. Besides, excess booking of materials in implementation of Small Bore Deep Tube Wells and unfruitful expenditure on construction of pucca channel due to non-linkage of water sources under the scheme were noticed.

In implementation of 'Placement Linked Employability Training Programme', wasteful expenditure of payment was made to the agency in violation of terms and conditions. Instances of non-completion of the training programme and non-arrangement of job for the trainees by the agencies were also noticed.

Prawn hatchery constructed at Khumulwng in May 2012 was not put to operation till September 2022. A total of 40 stalls in six markets at Mandwi bazar, Khamtingbari, Bankar bazar, Sachiabari and Chargharia constructed during the year 2018-19 at a cost of ₹ 78.56 lakh under MPLAD were not allotted till September 2021.

The annual license fee/stall rent was to be realised on allotment. The reasons for non-allotment of stalls were not found on records. Thus, an amount of ₹ 78.56 lakh spent on construction of the market stalls remained unfruitful.

In absence of electricity connection, furniture and other infrastructure, Coaching Complex at Patishree Play Centre constructed at a cost of ₹ 79.49 lakh could not be put to use and is lying idle for more than three years till August 2022. Further, furniture procured (March 2019) at a cost of ₹ 17.76 lakh for use in the Integrated Farmers' Training Centre (IFTC) at TTAADC Headquarter, Khumulwng were dumped for more than three years leading to blockade of funds and deterioration due to wear and tear.

4.7 Recommendations

The Council may consider the following recommendations:

- i. *The implementing agencies should ensure that the work be carried out under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS as per the approved plan and within the specified timeframe and proper monitoring and supervision mechanisms should be put in place to ensure the success of the plantation projects. The expenditure incurred on the unsuccessful plantation should be thoroughly examined to identify any irregularities or frauds.*
- ii. *The implementing agencies should ensure proper assessment of the water sources in water supply projects before taking up the project to avoid any unfruitful expenditure.*
- iii. *Proper due diligence should be carried out while selecting the agency for implementing the training programme under Placement Linked Employability Training Programme and strict adherence to the terms and conditions should be ensured along with regular monitoring and supervision to ensure that the training is completed on time and that jobs are arranged for the trainees.*
- iv. *The Council may take initiative to cancel the agreement, forfeit security deposit and recover applicable dues from the KELTRON as per MoU Clause 22, and fix responsibility on the officials who failed to protect the interests of TTAADC for almost six years.*
- v. *The reasons for the delay in the operation of the prawn hatchery should be thoroughly investigated, and appropriate action should be taken against the responsible officials.*

- vi. *The Council may take initiative to allot all market stalls at Mandwi bazar, Khamtingbari, banker bazar, Sachiabari and Chargharia following TTAADC Stall Allotment Rules, 1992 at the earliest.*
- vii. *The implementing agencies should ensure that the necessary infrastructure, such as electricity connection and furniture, is provided on time to avoid any unfruitful expenditure. Besides, the Council may post required staff to run the coaching complex and for day to day maintenance of the building.*



Agartala
The 22 December 2023

(H. K. DHARMADARSHI)
Principal Accountant General (Audit), Tripura

Countersigned



New Delhi
The 28 December 2023

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Appendices

Appendix-I

Receipts and disbursements of the Council for the year 2018-19

(Reference: Paragraph 2.3)

(₹ in lakh)

Part - I DISTRICT FUND					
Revenue Section					
Receipts			Disbursements		
2017-18	Revenue Receipt	2018-19	2017-18	Revenue Expenditure	2018-19
	Grants -in-Aid from State Government		6284.17	Other Administrative Service	6180.22
12501.17	(i) State Plan	13388.67	2188.44	Pension and Other Retirement Benefit	2674.14
12339.00	(ii) Share of Tax	13000.00	0.49	Scholarship	0.00
5905.94	(iii) Transfer Scheme	10457.53	98.92	Village and Small Industries	171.92
18385.84	(iv) Transfer Staffs Salary	18973.51	111.03	Sports and Youth Affairs	173.03
130.13	(v) Festival Advance/ Grant	95.32	1091.75	Public Works Department	799.29
	Other -		407.14	Medical and Public Health	498.27
389.24	(i) Revenue	244.81	3885.93	Crop Husbandry	1496.31
625.63	(ii) Bank Interest	566.22	524.48	Roads and Bridges	606.48
43.56	(iii) Unspent salary	193.07	442.37	Forest and Wild Life	566.00
771.60	(iv) Unspent Development fund	198.65	881.50	Fisheries	955.35
1.03	(v) Recovery of computer loan/ Medical loan	10.03	0.00	Art and Culture	11.35
0.00	(vi) Unspent Revenue	0	4.99	Rural Development	87.25
			1.65	Soil and Water Conservation	0.90
			331.85	District Council Legislative	322.65
			1107.67	Welfare of Scheduled Tribes	928.52
			25121.23	General Education	26501.31
			144.44	Information and Publicity	611.37
			14.15	Minor Irrigation	6.48
			2262.85	Animal Resources	1863.05
			1.03	Urban Development	245.21
			11.86	Non-conventional Sources of energy (Science and Technology)	1.00
			230.78	Co- Operation	323.56
			50.08	Land Revenue	50.72
			40.52	Housing	762.42
			224.04	Mid Day Meal	900.88
			0.10	Purchase of Computer and Xerox Machine	2.13

Appendix-I (contd.)

Receipts and disbursements of the Council for the year 2018-19

(Reference: Paragraph 2.3)

(₹ in lakh)

Part - I DISTRICT FUND					
Revenue Section					
Receipts			Disbursements		
2017-18	Revenue Receipt	2018-19	2017-18	Revenue Expenditure	2018-19
			0.00	Rural Employment Programme (RSVY)	7.20
			3115.99	Social Welfare & Security	3236.21
			3.50	Public Health Schemes	0
			382.58	Other Rural Development Programme	2054.65
			0.81	Electricity	14.00
			130.41	Compensation paid to other bodies	331.84
			517.46	Rural Development	0.00
			178.57	Capital outlay on water supply	0.00
			551.64	Bank Interest	537.05
			231.99	Revenue	508.79
			0.00	Payment of Bus fare	0.00
			211.88	MGNREGA	0.00
			34.04	Sale proceeds	1.42
			0.31	Save Environment Save Earth	0.00
			4.86	Rastriya Krishi Vikash Yojana (RKVY)	0.00
			4.56	Mtc. of School building	0.00
			745.63	Temporary Advance lying with DDOs	0.00
51093.14	Revenue Receipts	57127.81	51577.69	Revenue Expenditure	53430.97
	Revenue Deficit	-		Revenue surplus	
Capital Section					
1789.66	Capital Receipt	576.17	3129.25	Capital expenditure	11385.36
Nil	Misc. receipts for capital works	Nil	Nil	Misc. expenditure for capital works	Nil
1789.66	Total Capital Receipt	576.17	3129.25	Total Capital Outlay	11385.36
Debt Section					
Nil	i) Loans received from State Government	Nil	Nil	i) Repayment of loans received from Govt.	Nil
Nil	ii) Loans received from other sources	Nil	Nil	ii) Repayment of loans received from other sources	Nil

Appendix- I (Concl.)

Receipts and disbursements of the Council for the year 2018-19

(Reference: Paragraph 2.3)

(& in lakh)

Part - I DISTRICT FUND					
Debt Section					
Receipts			Disbursements		
2017-18	Revenue Receipt	2018-19	2017-18	Revenue Expenditure	2018-19
331.56	iii) Recovery of loans and advances	381.75	368.86	iii) Disbursement of loans and advances	418.04
331.56	Total of Debt Section	381.75	368.86	Total of Debt Section	418.04
53214.36	Total of Part I District Fund	58085.73	55075.80	Total of Part I District Fund	65234.37
Part - II DEPOSIT FUND					
Deposit Section					
4016.05	Deposit Receipts	3523.10	1847.97	Disbursement of Deposit	3919.04
4016.05	Total of Part II Deposit Fund	3523.10	1847.97	Total of Part II Deposit Fund	3919.04
OVERALL POSITION					
57230.41	Total Receipts (I + II)	61608.83	56923.77	Total Disbursement (I + II)	69153.41
40229.92	Opening Balance	40536.55	40536.56	Closing Balance	32992.00
97460.33	Grand Total	102145.40	97460.33	Grand Total	102145.40
Note: In terms of statement No.5, total receipts of the Council during the year was ₹ 61608.83 lakh while in the Statement No.1 it was mentioned as ₹ 61680.62 lakh. This was mainly due to wrong summarised figure under debt section. As a result, due to wrong computing in Statement No.1, closing balance of the Council was differ by ₹ 71.79 lakh.					

Source: Annual Accounts

Appendix-II

List of units covered for compliance audit for the period from April 2018 to March 2020 and financial audit of 2018-19

(Reference: Paragraph 3.2 of Chapter-III)

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	Principal Officer (Industries)
16	Principal Officer (Agriculture)
17	Assistant Director (Animal Resources Development Department), West
18	Assistant Director (Animal Resources Development Department), Bir Chandra Manu
19	Divisional Forest Officer, Khumulwng
20	Divisional Forest Officer, Bir Chandra Manu

Appendix-III
Details of receipts not routed through the Council Accounts
(Reference: Paragraph 3.3.1.1)

Name of DDO	Received from	Purpose	Amount (₹ in lakh)
ZDO, West	Project Director, West	MPLADS	194.00
	Project Director, West	Construction of gallery	105.00
	SDM, Jampuijala	Const.of Market shed	2.50
	Project Director, Sepahijala	Construction of road	19.71
	SDM, Jampuijala	Anganwadi Centre	1.28
	SDM, Jampuijala	Anganwadi Centre	2.00
ZDO, Dhalai	DPC (DEO), SSA, Dhalai	Monthly Remuneration	3.33
ZDO, South	DM &C, South Tripura, Belonia	MPLADS	15.00
EE, West	BDO, Belbari RD Block	Extn of power connection	0.75
IS, Damcherra	DEO, North	Hand Wash	0.37
	DEO, North	Kitchen device	0.70
	DEO, North	NDD	0.11
IS, Ganganagar	DEO, Dhalai	De-worming programme	0.05
IS, Machmara	DEO, Unakoti	Kitchen Device	0.75
	DEO, Unakoti	MME, Hand Wash	0.45
PO (Agriculture)	Director of Horti & Soil conservation, GoT	Production of 8MT Tuberlets	2.00
Dy. PO, SW&SE, Manu	DM&C, Dhalai, Ambassa	Poshan Abhiyaan	59.40
	DM&C, Dhalai, Ambassa	Poshan Maah	1.28
SF, LTV	Director of Fisheries	Fish culture	5.05
	Director of Fisheries	Blue Revolution	85.62
SA, Chawmanu	SARS, AD Nagar	Soil health Management	0.10
	DDA, Dhalai	Training of crops	0.78
	SARS, AD Nagar	Soil health Management	0.67
	DDA, Dhalai	MOVCD-NER	16.25
	DDA, Dhalai	NFSM	31.36
	DA, Agartala	Power Tiller	0.85
	DDA, Dhalai	SRI (Aman Paddy)	1.28
	DDA, Dhalai	Salary	0.80
	PM (ATMA), Dhalai	Salary	8.16
	PM (ATMA), Dhalai	Internal connectivity	0.10
	PM (ATMA), Dhalai	Farmer Scientist interactivity	0.20
	DDA, Dhalai	Tech Manager	4.55
	PM (ATMA), Dhalai	NMET 2018-19	5.18
	DDA, Dhalai	DEO Salary	0.30
	PM (ATMA), Dhalai	SMAE (ATM, BTM Salary)	1.30
SA, Tulashikhar	DDH(K)	PKVY, NMSA, MIDH, etc.	67.12

Appendix-III (Concl.)
Details of receipts not routed through the Council Accounts
(Reference: Paragraph 3.3.1.1)

Name of DDO	Received from	Purpose	Amount (₹ in lakh)
AD, ARDD, West	AD, ARDD, Jirania	Poultry	1.05
	BDO, Mandwi	Goatery	1.20
	SA, Padmabil	Khaki Cambal	0.08
	SA, Mandwi	Piggery	0.28
	BDO, Teliamura	LIT, Poultry	4.00
	SA, Padmabil	LIT, Poultry	0.56
	BDO, Hezamara	Piggery	3.26
CDPO, Jampui hill	Directorate, Agartala	PMMVY	0.10
CDPO, Dumburnagar	DISE, Dhalai	NDD Programme	0.30
	DISE, Dhalai	Admin expenses	0.10
	DISE, Dhalai	Poshan Abhiyaan	13.90
Total			663.18

Appendix-IV
Details of refund by the DDOs to the EO (Finance)
(Reference: Paragraph 3.3.1.2)

(₹ in lakh)

Name of DDO	Particulars	Date of Refund	Amount
EO (Admin)	Auction Money, TDS	04-02-2019	21.82
ZDO, Dhalai	Sports & cultural event	14-05-2018	1.82
	Festival Advance	27-09-2018	5.40
	Festival Advance	27-09-2018	0.68
	Festival Advance	27-09-2018	0.44
	Salary	28-09-2018	12.00
	Salary	28-09-2018	9.00
	Salary	28-09-2018	10.00
	Mother awareness programme	08-11-2018	1.40
ZDO, South	Development works	15-11-2018	19.27
EE, South BC Manu	Computer loan	07-06-2018	0.09
EE, North	Development work ADC Fund	18-12-2018	42.19
	Contingency (NITI Aayog)	14-08-2018	3.09
	Communication (NITI Aayog)	21-12-2018	8.36
	NITI Aayog School	01-01-2019	33.77
EE, Dhalai	Communication (NITI Aayog)	21-12-2018	99.42
EE, Khowai	NITI Aayog Development works	16-11-2018	1.62
IS, Jampuijala	Salary	18-03-2019	2.20
	Salary	20-03-2019	3.96
	ACP-I	08-03-2019	0.00
	Material cost	08-03-2019	0.00
	Festival Advance	08-03-2019	2.46
	Festival Advance	08-03-2019	1.52
IS, Bishramganj	Salary	2018-19	3.61
IS, Kanchanpur	Salary	13-11-2018	10.77
	Salary	29-12-2018	120.00
IS, Khumulwng	ACP-II & III	15-03-2019	4.00
IS, Watloktwithu	Unspent	04-07-2018	1.16
	MDM & Ashram	17-12-2018	1.35
IS, Karbook	Festival Advance	02-01-2019	0.22
	ACP arrear	02-01-2019	1.89
	Salary	19-03-2019	3.48
	Penalty pay	19-03-2019	0.95
	Festival Advance	08-08-2019	5.10
	Excess FA	16-12-2019	0.11
	Excess GPF	16-12-2019	0.71
	P/pay of M Uchoi KBT	16-12-2019	0.37

Appendix-IV (Concl.)

Details of refund by the DDOs to the EO (Finance)

(Reference: Paragraph 3.3.1.2)

(₹ in lakh)

Name of DDO	Particulars	Date of Refund	Amount
IS, Karbook	ACP arrear	16-12-2019	0.53
	Festival Advance	16-12-2019	1.27
	Festival Advance	18-02-2020	1.28
	Excess Stipend	18-02-2020	0.41
	Online suspect fund	18-02-2020	1.69
	Dress grant	18-02-2020	0.07
	Excess attendant fund	18-02-2020	0.05
PO (ICAT)	Salary	06-03-2019	1.71
	Interest Money	28-03-2019	0.08
PO (TW)	Festival Advance	14-05-2018	0.15
	Adibashi Sanskriti Mela	10-08-2018	0.33
	International Indigenous Day	31-12-2018	0.06
	Arrear Increment	26-03-2019	0.08
PO (Fisheries)	Computer loan	2018-19	0.04
PO (ARDD)	Festival Advance	04-12-2018	0.38
PO (Forest)	Festival Advance, Phone bill	13-03-2019	0.08
SA, Chawmanu	State plan 2016-17	31-01-2019	16.71
CDPO, Manu	Various schemes	29-12-2018	0.56
Total			459.71

Appendix-V

Statement showing closing balances lying with the Sub-ZDOs at the end of March 2019

{Reference: Paragraph 3.5.1(ii)}

₹ in lakh)

Sl. No.	Name of the SZDOs	Closing Balance as on 31-03-2019
ZDO (South)		
1.	Sub-Zonal Development Officer, Ampu	48.77
2.	Sub-Zonal Development Officer, Manu Bankul	1.57
3.	Sub-Zonal Development Officer, Bir Chandra Manu	11.18
4.	Sub-Zonal Development Officer, Killa	0.60
5.	Sub-Zonal Development Officer, Dalak	0.50
6.	Sub-Zonal Development Officer, Kaladhepa	1.40
7.	Sub-Zonal Development Officer, Garjee	1.34
8.	Sub-Zonal Development Officer, Karbook	9.27
9.	Sub-Zonal Development Officer, Kalshimukh	0.59
10.	Sub-Zonal Development Officer, Ratanpur	1.00
Sub Total		76.22
ZDO (Dhalai)		
1.	Sub-Zonal Development Officer, Ambassa	6.41
2.	Sub-Zonal Development Officer, Ganganagar	38.33
3.	Sub-Zonal Development Officer, Maharani	53.91
4.	Sub-Zonal Development Officer, Chawmanu	0.00
5.	Sub-Zonal Development Officer, Manughat	0.46
6.	Sub-Zonal Development Officer, Gandacherra	2.10
Sub Total		101.21
ZDO (North)		
1.	Sub-Zonal Development Officer, Rajkandi	3.92
2.	Sub-Zonal Development Officer, Vanghmun	0.05
3.	Sub-Zonal Development Officer, Noagang	0.37
4.	Sub-Zonal Development Officer, Dasda	7.97
5.	Sub-Zonal Development Officer, Machmara	5.45
6.	Sub-Zonal Development Officer, Damcherra	23.27
Sub Total		41.03
ZDO (West)		
1.	Sub-Zonal Development Officer, Hezamara	2.66
2.	Sub-Zonal Development Officer, Khumulwng	1.93
3.	Sub-Zonal Development Officer, Mandwi	51.26
4.	Sub-Zonal Development Officer, Bishramganj	3.77
5.	Sub-Zonal Development Officer, Takarjala	5.55
6.	Sub-Zonal Development Officer, Mohanbhog	0.50
7.	Sub-Zonal Development Officer, Abhicharan	3.02
Sub Total		68.69
ZDO (Khowai)		
1.	Sub-Zonal Development Officer, Mungiakami	76.96
2.	Sub-Zonal Development Officer, Baizalbari	2.58
3.	Sub-Zonal Development Officer, Bachaibari	4.91
4.	Sub-Zonal Development Officer, Duski	0.91
Sub Total		85.36
Total		372.51

Appendix-VI

Statement showing cheques which were not presented to the Bank by the recipients within the validity period for encashment

{Reference: Paragraph 3.5.1(vi)}

(in ₹)

Name of DDO	Cheque No.	Date	Amount
PO (Industries)	104096	24-12-2018	4400
Dy. PO (Agriculture), Manu	333463	01-06-2018	360
SF, Kanchanpur	977633	01-08-2018	4992
	975982	04-02-2019	1021
SA, Gandacherra	761151	13-04-2018	3286
	762562	13-04-2018	708
	456750	15-11-2018	7650
	456781	19-12-2018	750
EE, South BC Manu	162105	12-07-2018	210430
	162120	03-08-2018	1000
	281151	12-11-2018	86267
	281152	12-11-2018	67637
	281153	12-11-2018	56526
EE, North	655457	02-04-2018	6864
	655461	02-04-2018	80000
	655463	03-04-2018	80000
	655465	06-04-2018	1260
	655969	30-08-2018	2000
	656015	01-09-2018	1157000
	656016	01-09-2018	5820330
	656017	01-09-2018	2467
IS, Jampuijala	656322	26-11-2018	5460
	794587	06-06-2018	18000
	730673	10-07-2018	15100
	974130	13-06-2018	4000
	100654	31-10-2018	2000
	122670	02-05-2018	23350
	125691	13-07-2018	13500
	126162	13-08-2018	3500
EO (Admin)	127282	17-09-2018	4300
	129818	06-12-2018	15507
	127001	02-07-2018	7400
	127086	14-08-2018	2000
ZDO, WEST	129100	29-11-2018	10000
	116008	04-12-2018	2000
ZDO, South	162608	12-07-2018	2596
	162639	10-08-2018	5000
	282026	09-10-2018	2050
	282027	09-10-2018	1550
Total			7732261

Appendix- VII

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

{Reference: Paragraph 3.5.1(vii)}

(in ₹)

Sl. No.	Name of DDO	As per Cash Book	As per Annual Accounts	Difference (C-D)
A	B	C	D	E
1	EO (Admin)	50752893	225423192	-174670299
2	EE, Khowai	79650330	107373453	-27723123
3	PO (TW)	773386	4383150	-3609764
4	CDPO, Jampuihill	2141469	4283349	-2141880
5	IS, 82 Miles	6417402	8263713	-1846311
6	EE, Dhalai	111207444	113016667	-1809223
7	IS, Mandwi	2586957	4393505	-1806548
8	CDPO, Manu	13571690	14104068	-532378
9	PO (Forest)	32864	437430	-404566
10	IS, Mohanbhog	652088	684100	-32012
11	PO (ICAT)	4965404	4988374	-22970
12	DFO, West Khumulwng	756755	767202	-10447
13	IS, Ratanpur, Belonia	1811952	1813855	-1903
14	IS, Rupaichari	16851832	16849532	2300
15	IS, Watloktwithu	19751238	19538048	213190
16	IS, Damcherra	7331672	7102872	228800
17	IS, Chawmanu	2956659	2227797	728862
18	IS, Bishramganj	2006024	1166310	839714
19	IS, Ganganagar	1962230	762993	1199237
20	IS, Raiyabari	10307486	8456399	1851087
21	IS, Harepkuwar	3398957	406702	2992255
22	IS, Tulashikok	4759613	1459816	3299797
23	AD (ARDD), South	11603220	7484624	4118596
24	IS, Khumulwng	24025178	19458847	4566331
25	IS, Ambassa	8863064	3995069	4867995
26	AD (ARDD), West	20016057	7892612	12123445
27	ZDO, North	31467874	15194336	16273538
28	ZDO, Khowai	53448299	1466248	51982051
29	ZDO, South	177813055	24155112	153657943
30	EO (Finance)	1361163839	695824870	665338969
Total		2033046931	1323374245	709672686

Appendix-VIII

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No. & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
1	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272529)	Pineapple Plantation of Smt. Parbati Kanya Jamatia at Kurma VC	01-05-2019	18-01-19	5056 dt. 18/01/19	93911	3750	25	75	70433
2	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272531)	Pineapple Plantation of Jabin Rai Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	4500	30	70	65738
3	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272532)	Pineapple Plantation of Desai Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	5460	36	64	59727
4	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272536)	Pineapple Plantation of Sanjit Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	6780	45	55	51463
5	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272538)	Pineapple Plantation of Buta Ram Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	3500	23	77	71998
6	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272540)	Pineapple Plantation of Tikendra Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259
7	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272541)	Pineapple Plantation of Manik Jamatia at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	3500	23	77	71998
8	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272543)	Pineapple Plantation of Ananta Bahadur Jamatia at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2600	17	83	77633
9	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272544)	Pineapple Plantation of Lalanjoy Tripura at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2400	16	84	78885
10	Amarpur	Kurma Cherra ((ADC)	(3002002/DP/9010272545)	Pineapple Plantation of Triluchan Jamatia at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2450	16	84	78572
11	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272547)	Pineapple Plantation of Anijoy Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2800	18	81	76381
12	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272550)	Pineapple Plantation of Rabindra Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129

Appendix-VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No. & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
13	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272530)	Pineapple Plantation of Dosmanta Reang under Kurmacherra VC	01-05-2019	18-01-2019	5056 dt.18/01/2019	93911	3200	21	79	73877
14	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272539)	Pineapple Plantation of Pachi Rai Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	3300	23	78	73251
15	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272542)	Pineapple Plantation of Manjuri Kanya Jamatia at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	4500	30	70	65738
16	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272546)	Pineapple Plantation of Bishi Mohan Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
17	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272548)	Pineapple Plantation of Rajendra Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2000	13	87	81390
18	Amarpur	Kurma Cherra (ADC)	(3002002/DP/9010272549)	Pineapple Plantation of Badu Ram Reang at Kurmacherra VC	01-05-2019	.-do.-	.-do.-	93911	2100	14	86	80763
19	Amarpur	Malbasa (ADC)	(3002002/DP/9010272578)	Pineapple Plantation of Chitingrai Reang under Malbasa VC	01-05-2019	19-01-2019	5067 dt.19/01/2019	93911	2500	16	83	78259
20	Amarpur	Malbasa (ADC)	(3002002/DP/9010272568)	Pineapple Plantation of Jatna Ram Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	2400	16	84	78885
21	Amarpur	Malbasa (ADC)	(3002002/DP/9010272569)	Pineapple Plantation of Deba Ram Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	2100	14	86	80763
22	Amarpur	Malbasa (ADC)	(3002002/DP/9010272570)	Pineapple Plantation of Ratna Mohan Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	1500	10	90	84520
23	Amarpur	Malbasa (ADC)	(3002002/DP/9010272572)	Pineapple Plantation of Kanta Ram Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	2600	17	83	77633

Appendix-VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No. & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
24	Amarpur	Malbasa (ADC)	(3002002/DP/9010272573)	Pineapple Plantation of Puran joy Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	2650	17	82	77320
25	Amarpur	Malbasa (ADC)	(3002002/DP/9010272574)	Pineapple Plantation of Debjoy Reang under Malbasa VC	01-05-2019	19-01-2019	5067 dt.19/01/2019	93911	1600	10	89	83894
26	Amarpur	Malbasa (ADC)	(3002002/DP/9010272575)	Pineapple Plantation of Putin joy Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	1400	9	91	85146
27	Amarpur	Malbasa (ADC)	(3002002/DP/9010272576)	Pineapple Plantation of Halaram Reang under Malbasa VC	01-05-2019	.-do.-	.-do.-	93911	1300	8	91	85772
28	Amarpur	Malbasa (ADC)	(3002002/DP/9010272577)	Pineapple Plantation of Matyal joy Reang under Malbasa VC	01-05-2019	19-01-2019	5067 dt.19/01/2019	93911	1200	8	92	86398
29	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272937)	Pineapple Plantation of Manju Rani Jamatia Under Paschim Duluma VC	01-05-2019	14-01-2019	5069 dt. 14/01/2019	93911	1300	8	91	85772
30	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272940)	Pineapple Plantation of Sandi Rung Reang under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1500	10	90	84520
31	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272946)	Pineapple Plantation of Anita Reang under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1400	9	91	85146
32	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272948)	Pineapple Plantation of Bir Bijoy Jamatia under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1800	12	88	82642
33	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272938)	Pineapple Plantation of Beranti Reang under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1900	12	87	82016
34	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272939)	Pineapple Plantation of Patal Kanya Jamatia under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1700	12	89	83268

Appendix-VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the Supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
35	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272941)	Pineapple Plantation of Hemanta Rani Jamatia under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1600	10	89	83894
36	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272942)	Pineapple Plantation of Kumanti Reang under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	1500	10	90	84520
37	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272943)	Pineapple Plantation of Sanhiti Reang under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259
38	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272944)	Pineapple Plantation of Nayanti Reang under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
39	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272945)	Pineapple Plantation of Biswa Manik Jamatia under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	3500	23	77	71998
40	Amarpur	Paschim Duluma (ADC)	(3002002/DP/9010272947)	Pineapple Plantation of Raj Chandra Jamatia under Paschim Duluma VC	01-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259
41	Amarpur	Purba Duluma (ADC)	(3002002/DP/9010272591)	Pineapple Plantation of Nanda Kr. Jamatia under Purba Duluma VC	01-05-2019	19-01-2019	5067 dt.19/01/2019	93911	9870	65	34	32118
42	Amarpur	Purba Duluma (ADC)	(3002002/DP/9010272592)	Pineapple Plantation of Gurudhan Jamatia under Purba Duluma VC	01-05-2019	.-do.-	.-do.-	93911	9750	65	35	32869
43	Amarpur	Purba Malbasa (ADC)	(3002002/DP/9010272603)	Pineapple Plantation of Laxman Joy Jamatia under Purba Malbasa VC	25-05-2019	.-do.-	.-do.-	93911	5000	33	67	62607
44	Amarpur	Purba Malbasa (ADC)	(3002002/DP/9010272604)	Pineapple Plantation of Nutan Debi Jamatia under Purba Malbasa VC	25-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259

Appendix-VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
45	Amarpur	Purba Malbasa (ADC)	(3002002/DP/9010272605)	Pineapple Plantation of Judhistir Jamatia under Purba Malbasa VC	25-05-2019	.-do.-	.-do.-	93911	2600	16	83	77633
46	Amarpur	Purba Malbasa (ADC)	(3002002/DP/9010272606)	Pineapple Plantation of Tarani Kumar Jamatia under Purba Malbasa VC	25-05-2019	.-do.-	.-do.-	93911	2800	17	81	76381
47	Amarpur	Purba Malbasa (ADC)	(3002002/DP/9010272607)	Pineapple Plantation of Laksha Manjuri Jamatia under Purba Malbasa VC	25-05-2019	.-do.-	.-do.-	93911	2700	18	82	77007
48	Amarpur	Khedarnal (ADC)	(3002002/DP/9010272586)	Pineapple Plantation of Golak Sadhan Jamatia Under Khedarnal VC	25-05-2019	19-01-2019	5067 dt.19/01/2019	93911	3500	23	77	71998
49	Amarpur	Khedarnal (ADC)	(3002002/DP/9010272587)	Pineapple Plantation of Lalmati Jamatia Under Khedarnal VC	25-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259
50	Amarpur	Khedarnal (ADC)	(3002002/DP/9010272589)	Pineapple Plantation of Hemanta Rani Jamatia Under Khedarnal VC	25-05-2019	.-do.-	.-do.-	93911	1900	12	87	82016
51	Amarpur	Khedarnal (ADC)	(3002002/DP/9010272590)	Pineapple Plantation of Khagendra Tripura Under Khedarnal VC	25-05-2019	.-do.-	.-do.-	93911	2000	13	87	81390
52	Amarpur	Khedarnal (ADC)	(3002002/DP/9010272588)	Pineapple Plantation of Laxmi Sebi Jamatia Under Khedarnal VC	25-05-2019	.-do.-	.-do.-	93911	2100	13	86	80763
53	Amarpur	Rajkang (ADC)	(3002002/DP/9010272970)	Pineapple Plantation of Nandi Ram Reang under Rajkang VC	25-05-2019	19-01-2019	5070 dt. 19/01/2019	93911	2500	16	83	78259
54	Amarpur	Rajkang (ADC)	(3002002/DP/9010272971)	Pineapple Plantation of Mukti Ram Reang under Rajkang VC	25-05-2019	.-do.-	.-do.-	93911	2600	16	83	77633
55	Amarpur	Rajkang (ADC)	(3002002/DP/9010272972)	Pineapple Plantation of Deba Ram Reang under Rajkang VC	25-05-2019	.-do.-	.-do.-	93911	2400	16	84	78885

Appendix- VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
56	Amarpur	Raj kang (ADC)	(3002002/DP/9010272973)	Pineapple Plantation of Deba Rung Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
57	Amarpur	Raj kang (ADC)	(3002002/DP/9010272974)	Pineapple Plantation of Putrajoy Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	1500	10	90	84520
58	Amarpur	Raj kang (ADC)	(3002002/DP/9010272975)	Pineapple Plantation of Mithing Joy Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	1800	18	88	82642
59	Amarpur	Raj kang (ADC)	(3002002/DP/9010272976)	Pineapple Plantation of Base Rai Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	1700	17	89	83268
60	Amarpur	Raj kang (ADC)	(3002002/DP/9010272977)	Pineapple Plantation of Sidi Rung Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
61	Amarpur	Raj kang (ADC)	(3002002/DP/9010272978)	Pineapple Plantation of Kritish Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	2700	17	82	77007
62	Amarpur	Raj kang (ADC)	(3002002/DP/9010272979)	Pineapple Plantation of Sahadeb Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
63	Amarpur	Raj kang (ADC)	(3002002/DP/9010272980)	Pineapple Plantation of Billi Rung Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	1600	16	89	83894
64	Amarpur	Raj kang (ADC)	(3002002/DP/9010272981)	Pineapple Plantation of Bina Rung Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	1900	19	87	82016
65	Amarpur	Raj kang (ADC)	(3002002/DP/9010272982)	Pineapple Plantation of Dashya Ram Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259
66	Amarpur	Raj kang (ADC)	(3002002/DP/9010272983)	Pineapple Plantation of Tabi Ram Reang under Raj kang VC	25-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
67	Amarpur	Uttar Chellagang (ADC)	(3002002/DP/9010272598)	Pineapple Plantation of Kaman joy Reang under Uttarchellagang VC	25-05-2019	19-01-2019	5070 dt. 19/01/2019	93911	2500	20	83	78259

Appendix-VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
68	Amarpur	Uttar Chellagang (ADC)	(3002002/DP/9010272599)	Pineapple Plantation of Durda Ram Reang under Uttarchellagang VC	25-05-2019	.-do-.	.-do-.	93911	2600	21	83	77633
69	Amarpur	Uttar Chellagang (ADC)	(3002002/DP/9010272600)	Pineapple Plantation of Harendra Reang under Uttarchellagang VC	25-05-2019	.-do-.	.-do-.	93911	2400	22	84	78885
70	Amarpur	Uttar Chellagang (ADC)	(3002002/DP/9010272601)	Pineapple Plantation of Magendra Reang under Uttar Chellagang VC	25-05-2019	.-do-.	.-do-.	93911	2800	23	81	76381
71	Amarpur	Uttar Chellagang (ADC)	(3002002/DP/9010272602)	Pineapple Plantation of Gita Rung Reang under Uttar Chellagang VC	25-05-2019	.-do-.	.-do-.	93911	2700	27	82	77007
72	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272892)	Pineapple Plantation of Dulaswari Jamatia under West Sarbong VC	25-05-2019	.-do-.	.-do-.	93911	1500	10	90	84520
73	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272893)	Pineapple Plantation of Krisham ram Reang under West Sarbong VC	25-05-2019	.-do-.	.-do-.	93911	1600	10	89	83894
74	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272894)	Pineapple Plantation of Harati Reang under West Sarbong VC	25-05-2019	.-do-.	.-do-.	93911	1800	12	88	82642
75	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272895)	Pineapple Plantation of Landhan Kr. Reang under West Sarbong VC	25-05-2019	.-do-.	.-do-.	93911	1900	13	87	82016
76	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272896)	Pineapple Plantation of Rabindra Reang under West Sarbong VC	25-05-2019	.-do-.	.-do-.	93911	3000	20	80	75129
77	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272898)	Pineapple Plantation of Joypa Ram Reang under West Sarbong VC	25-05-2019	.-do-.	.-do-.	93911	2500	19	83	78259

Appendix- VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
78	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272899)	Pineapple Plantation of Kanshi Ram Reang under West Sarbong VC	25-05-2019	.-do.-	.-do.-	93911	1800	15	88	82642
79	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272900)	Pineapple Plantation of Padma Ram Molsom under West Sarbong VC	25-05-2019	.-do.-	.-do.-	93911	2500	16	83	78259
80	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272901)	Pineapple Plantation of Naheb Molsom under West Sarbong VC	25-05-2019	19-01-2019	5070 dt. 19/01/2019	93911	2500	16	83	78259
81	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272902)	Pineapple Plantation of Ranjit Debbarma under West Sarbong VC	25-05-2019	.-do.-	.-do.-	93911	3500	23	77	71998
82	Amarpur	West Sarbong (ADC)	(3002002/DP/9010272903)	Pineapple Plantation of Anjan Ram Molsom under West Sarbong VC	25-05-2019	.-do.-	.-do.-	93911	3400	24	77	72625
83	Amarpur	West Sarbong (ADC)	3002002/DP/9010266664	Implementation of Arecanut Plantation of Darshan Reang at Sarbong VC	25-05-2019	.-do.-	.-do.-	93911	3600	25	76	71372
84	Amarpur	Sarbong (ADC)	(3002002/DP/9010272593)	Pineapple Plantation of Karnada Reang under Sarbong VC	23-05-2019	19-01-2019	5070 dt. 19/01/2019	93911	4500	30	70	65738
85	Amarpur	Sarbong (ADC)	(3002002/DP/9010272594)	Pineapple Plantation of Dukha Rung Reang under Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	4000	28	73	68868
86	Amarpur	Sarbong (ADC)	(3002002/DP/9010272595)	Pineapple Plantation of Manik Ch. Debbarma under Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	4200	29	72	67616
87	Amarpur	Sarbong (ADC)	(3002002/DP/9010272596)	Pineapple Plantation of Balal Manik Kalai under Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	4300	30	71	66990
88	Amarpur	Sarbong (ADC)	(3002002/DP/9010272597)	Pineapple Plantation of Shai Rani Jamatia under Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	4100	26	73	68242

Appendix- VIII (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
89	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272797)	Pineapple Plantation of Ani Tripura under Bhomracherra VC	23-05-2019	19-01-2019	5070 dt. 19/01/2019	93911	4500	30	70	65738
90	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272800)	Pineapple Plantation of Parainiya Chakma under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	5000	30	67	62607
91	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272802)	Pineapple Plantation of Ajit Ram Reang under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	7500	50	50	46956
92	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272803)	Pineapple Plantation of Arun Kr. Chakma under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	6500	43	57	53216
93	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272804)	Pineapple Plantation of Susen Chakma under Bhomracherra VC	23-05-2019	19-01-2019	5070 dt. 19/01/2019	93911	2600	21	83	77633
94	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272805)	Pineapple Plantation of Bijoy Kumar Chakma under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	3500	23	77	71998
95	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272806)	Pineapple Plantation of Kalajoy Reang under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	3100	22	79	74503
96	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272807)	Pineapple Plantation of Kala Chan Chakma under Bhooracherra VC	23-05-2019	.-do.-	.-do.-	93911	3200	21	79	73877
97	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272808)	Pineapple Plantation of Subha Maya Chakma under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
98	Amarpur	Bhomracherra (ADC)	(3002002/DP/9010272809)	Pineapple Plantation of Hiranjoy Reang under Bhomracherra VC	23-05-2019	.-do.-	.-do.-	93911	3000	20	80	75129
99	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273037)	Pineapple Plantation of Daha Ram Reang Under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	5300	35	65	60729

Appendix-VIII (Concl.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC villages of Dalak Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code No.	Name of beneficiary	Date of completion of work	Date of Receipt of plant from the supplier	Challan No & Date	Total Expenditure incurred (in ₹)	Status of plantation as on Jan 22		Wastage	
									in No.	in per cent	in per cent	(in ₹)
100	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273038)	Pineapple Plantation of Thumphi Rung Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	5200	35	65	61355
101	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273039)	Pineapple Plantation of Khudi Ram Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	4200	28	72	67616
102	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273040)	Pineapple Plantation of Hana Laxmi Jamatia under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	4300	29	71	66990
103	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273041)	Pineapple Plantation of Marji Rung Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	5000	30	67	62607
104	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273042)	Pineapple Plantation of Pratam Joy Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	3200	28	79	73877
105	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273043)	Pineapple Plantation of Durna Joy Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	3100	25	79	74503
106	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273045)	Pineapple Plantation of Khati Rung Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	3500	23	77	71998
107	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273047)	Pineapple Plantation of Hai Bhakta Jamatia under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	3300	22	78	73251
108	Amarpur	East Sarbong (ADC)	(3002002/DP/9010273036)	Pineapple Plantation of Risti Rung Reang under East Sarbong VC	23-05-2019	.-do.-	.-do.-	93911	3200	22	79	73877
Total												80,69,399

Appendix-IX

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC village of Karbook Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of completion of work	Date of receipt of sucker/plants from the supplier	Challan No and Date	Total Expenditure incurred (in ₹)	Status of Plantation as on January 2022		Wastage due to late plantation	
									in No.	Survival percentage	in per cent	in terms of expenditure (in ₹)
1	Karbook RD Block	Paschim Ekchari	3002008/DP 9010272229	Kishore Kr Tripura	19-01-19	30-11-18	429 30-11-18	93924	5250	35	65	61051
2			3002008/DP 9010272230	Brajalal Jamatia	17-01-19	30-11-18	429 30-11-18	93924	4800	32	68	63868
3			3002008/DP 9010272231	Lalit Debbarma	16-03-19	30-11-18	429 30-11-18	93924	6000	40	60	56354
4			3002008/DP 9010272232	Ramesh Reang	15-03-19	30-11-18	429 30-11-18	93924	5850	39	61	57294
5			3002008/DP 9010272233	Betarai Reang	15-01-19	30-11-18	429 30-11-18	93924	4500	30	70	65747
6		Purba Manikya Dewan	3002008/DP 9010272213	Chandirong Reang	16-12-18	28-11-18	424 28-11-18	93924	5550	37	63	59172
7			3002008/DP 9010272214	Manilal Chakma	20-12-18	28-11-18	424 28-11-18	93924	3750	25	75	70443
8		Dakshin Karbook	3002008/DP 9010272236	Bipin Debbarma	23-12-18	30-11-18	429 30-11-18	93924	4200	28	72	67625
9		Salka Karbook	3002008/DP 9010272234	Ananta Sadhan Jamatia	04-01-19	30-11-18	429 30-11-18	93924	4650	31	69	64808
10		Paschim Karbook	3002008/DP 9010272247	Pushmati Reang	31-03-19	04-02-19	427 04-02-19	93924	6000	40	60	56354
11			3002008/DP 9010272245	Jharmejoy Reang	21-03-19	04-02-19	427 04-02-19	93924	6600	44	56	52597
12			3002008/DP 9010272239	Punyati Reang	19-03-19	04-02-19	427 04-02-19	93924	5250	35	65	61051

Appendix-IX (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC village of Karbook Sub-Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of completion of work	Date of receipt of sucker/plants from the supplier	Challan No and Date	Total Expenditure incurred (in ₹)	Status of Plantation as on January 2022		Wastage due to late plantation	
									in No.	Survival percentage	in per cent	in terms of expenditure (in ₹)
13	Karbook RD Block		3002008/DP 9010272246	Ongla Mog	27-03-19	04-02-19	427 04-02-19	93924	6150	41	59	55415
14			3002008/DP 9010272243	Mongsanai Mog	27-03-19	04-02-19	427 04-02-19	93924	4500	30	70	65747
15			3002008/DP 9010272328	Manati Reang	22-04-19	06-02-19	431 06-02-19	93924	6450	43	57	53537
16			3002008/DP 9010272240	Labra Chai Reang	27-03-19	06-02-19	431 06-02-19	93924	6600	44	56	52597
17			3002008/DP 9010272241	Sujana Mog	27-03-19	06-02-19	431 06-02-19	93924	4200	28	72	67625
18			3002008/DP 9010272244	Aida Ram Reang	20-03-19	06-02-19	431 06-02-19	93924	5250	35	65	61051
19			3002008/DP 9010272242	Amai Mog	27-03-19	06-02-19	431 06-02-19	93924	7200	48	52	48840
20		Chellagang VC	3002008/DP 9010272218	Purna Joy Reang	16-01-19	21-11-18	421 21-11-18	93924	6000	40	60	56354
21			3002008/DP 9010272219	Santosh Tripura	11-01-19	21-11-18	421 21-11-18	93924	5700	38	62	58233
22			3002008/DP 9010272220	Manjilal Reang	08-01-19	21-11-18	421 21-11-18	93924	5250	35	65	61051
23			3002008/DP 9010272217	Sanjit Reang	16-01-19	21-11-18	422 23-11-18	93924	4800	32	68	63868
24		Lowgang VC	3002008/DP 9010272221	Satya Ram Reang	07-12-18	21-11-18	421 21-11-18	93924	6000	40	60	56354

Appendix-IX (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC village of Karbook Sub Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of completion of work	Date of receipt of sucker/plants from the supplier	Challan No and Date	Total Expenditure incurred (in ₹)	Status of Plantation as on January 2022		Wastage due to late plantation	
									in No.	Survival percentage	in per cent	in terms of expenditure (in ₹)
25	Karbook RD Block		3002008/DP 9010272222	Ama Ram Reang	21-12-18	21-11-18	421 21-11-18	93924	5850	39	61	57294
26			3002008/DP 9010272223	Lalmaiti Reang	08-01-19	21-11-18	421 21-11-18	93924	4500	30	70	65747
27			3002008/DP 9010272224	Raten Joy Reang	07-12-18	21-11-18	421 21-11-18	93924	5550	37	63	59172
28			3002008/DP 9010272225	Brajendra Tripura	21-12-18	21-11-18	421 21-11-18	93924	3750	25	75	70443
29			3002008/DP 9010272226	Jogendra Reang	21-12-18	21-11-18	421 21-11-18	93924	4200	28	72	67625
30			3002008/DP 9010272227	Pajanti Reang	21-12-18	21-11-18	421 21-11-18	93924	5250	35	65	61051
31			3002008/DP 9010272228	Swapan Joy Reang	24-12-18	21-11-18	421 21-11-18	93924	4800	32	68	63868
32		Rambhadra VC	3002008/DP 9010272238	Juddha Kr Noatia	06-01-19	30-11-18	429 30-11-18	93924	6000	40	60	56354
33			3002008/DP 9010272237	Rajendra Reang	20-01-19	30-11-18	429 30-11-18	93924	5850	39	61	57294
34		Purba Manikya Dewan	3002008/DP 9010272215	Shanti Mohan Tripura	17-12-18	28-11-18	424 28-11-18	93924	4500	30	70	65747
35			3002008/DP 9010272216	Pailirai Tripura	20-12-18	28-11-18	424 28-11-18	93924	5550	37	63	59172
36		Uttar Ekchari VC	3002008/DP 9010274950	Shusalab Chakma	05-01-19	28-11-18	424 28-11-18	93924	3750	25	75	70443

Appendix-IX (Contd.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC village of Karbook Sub Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of completion of work	Date of receipt of sucker/plants from the supplier	Challan No and Date	Total Expenditure incurred (in ₹)	Status of Plantation as on January 2022		Wastage due to late plantation	
									in No.	Survival percentage	in per cent	in terms of expenditure (in ₹)
37	Silachari RD Block	Bagachatal VC	3002008/DP 9010272635	Bidaya Mohan Tripura	30-03-19	01-12-18	430 01-12-18	94373	7650	51	49	46243
38			3002008/DP 9010272638	Haricharan Tripura	30-03-19	01-12-18	430 01-12-18	94373	6750	45	55	51905
39			3002008/DP 9010272641	Rabi Mohan Tripura	27-03-19	01-12-18	430 01-12-18	94373	6750	45	55	51905
40			3002008/DP 9010272642	Anil Chandra Tripura	27-03-19	01-12-18	430 01-12-18	94373	7500	50	50	47187
41		Sukhnachari VC	3002008/DP 9010272631	Anglafru Mog	01-02-19	01-12-18	430 01-12-18	94373	8250	55	45	42468
42			3002008/DP 9010272632	Afruma Mog	08-02-19	01-12-18	430 01-12-18	94373	8700	58	42	39637
43			3002008/DP 9010272864	Rafru Mog	05-02-19	01-12-18	430 01-12-18	94373	6750	45	55	51905
44			3002008/DP 9010272633	Upaga Mog	07-02-19	01-12-18	430 01-12-18	94373	6000	40	60	56624
45			3002008/DP 9010272634	Refruchai Mog	01-02-19	01-12-18	430 01-12-18	94373	9000	60	40	37749
46			3002008/DP 9010272635	Birendra Tripura	08-02-19	01-12-18	430 01-12-18	94373	6450	43	57	53793
47			3002008/DP 9010272636	Dipen Tripura	06-02-19	01-12-18	430 01-12-18	94373	8700	58	42	39637

Appendix-IX (Concl.)

Statement showing status of pineapple plantation made during 2018-19 under MGNREGS in different ADC village of Karbook Sub Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of completion of work	Date of receipt of sucker/ plants from the supplier	Challan No. and Date	Total Expenditure incurred (in ₹)	Status of Plantation as on January 2022		Wastage due to late plantation	
									in No.	Survival percentage	in per cent	in terms of expenditure (in ₹)
48	Silachari RD Block	Gorakappa VC	3002008/DP9 010272643	Mamong Tripura	04-02-19	01-12-18	430 01-12-18	94373	6750	45	55	51905
49			3002008/DP9 010272644	Charu Bala Tripura	04-02-19	01-12-18	430 01-12-18	94373	6750	45	55	51905
Total								46,08,113	2,86,050	39		28,14,109

Appendix-X

Statement showing status of pineapple plantation during 2018-19 under MGNREGS in different ADC Village of Khowai Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of commencement	Date of completion	Date of receipt of sucker/ plants from supplier	Challan No. and Date	Total expenditure (in ₹)	Present status of plantation	Survival percentage	Proportionate Loss (in ₹)
1	Padmabil Block	Marehaduk VC	9010272508	Manoj Kumar Debbarma	23-11-18	10-01-19	15-12-18	7777	85980	0	0	85980
2			9010272510	Ranakishore Debbarma	29-11-18	7-01-19	15-12-18	7777	85980	0	0	85980
3			9010272511	Parimal Debbarma	29-11-18	21-01-19	15-12-18	7777	85980	0	0	85980
4			9010272513	Nipu Debbarma	29-11-18	10-01-19	15-12-18	7777	85980	0	0	85980
5			9010272566	Menaka Munda	29-11-18	11-01-19	15-12-18	7777	85980	0	0	85980
6			9010272567	Rupendra Debbarma	23-11-18	7-01-19	15-12-18	7777	85980	0	0	85980
7			9010272569	Dilip Debbarma	29-11-18	7-01-19	15-12-18	7777	85980	0	0	85980
8			9010272571	Pranob Debbarma	29-11-18	7-01-19	15-12-18	7777	85980	0	0	85980
9			9010272496	Selen Munda	29-11-18	16-01-19	15-12-18	7777	85980	1000	7	80248
10			9010272565	Tamal Munda	29-11-18	11-01-19	15-12-18	7777	85980	0	0	85980
11			9010273607	Prafulla Debbarma	4-12-18	21-09-19	15-12-18	7777	85980	1500	10	77382
12			9010274010	Meshmin Debbarma	13-12-18	12-01-19	15-12-18	7777	85980	1500	10	77382
13		Jalai Twicha VC	9010272618	Ratan Debbarma	17-11-18	2-Jan-19	11-12-18	7778 11-12-18	85980	1500	10	77382
14			9010272619	Rita Debbarma	17-11-18	14-01-19	11-12-18	7778 11-12-18	85980	1000	7	80248
15			9010272620	Rashik Debbarma	17-11-18	11-01-19	11-12-18	7778 11-12-18	85980	0	0	85980
16			9010272615	Amarjit Debbarma	17-11-18	7-01-19	11-12-18	7778 11-12-18	85980	500	3	83114
17			9010272614	Srimati Debbarma	17-11-18	8-01-19	11-12-18	7778 11-12-18	85980	1000	7	80248
18			9010272616	Agni Kumar Debbarma	17-11-18	6-01-18	11-12-18	7778 11-12-18	85980	0	0	85980
19			9010272617	Tarit Debbarma	17-11-18	31-12-18	11-12-18	7778 11-12-18	85980	0	0	85980

Appendix-X (Contd.)

Statement showing status of pineapple plantation during 2018-19 under MGNREGS in different ADC Village of Khowai Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of commencement	Date of completion	Date of receipt of sucker/ plants from supplier	Challan No. and Date	Total expenditure (in ₹)	Present status of plantation	Survival percentage	Proportionate Loss (in ₹)
20	Padmabil RD Block	Marehaduk VC	9010272498	Puspa Rani Debbarma	27-11-18	30-12-18	21-02-19	7780 21-02-19	85980	0	0	85980
21			9010272502	Jonesh Debbarma	27-11-18	6-01-19	21-02-19	7780 21-02-19	85980	0	0	85980
22			9010272347	Dhan Chandra Debbarma	27-11-18	6-01-19	21-02-19	7780 21-02-19	85980	0	0	85980
23			9010272497	Dhanpati Debbarma	27-11-18	1-01-19	13-02-19	7784 13-02-19	85980	0	0	85980
24		Paglabari VC	9010272580	Malati Debbarma	23-11-18	30-12-18	13-02-19	7784 13-02-19	85980	0	0	85980
25			9010272581	Sonalaxmi Debbarma	23-11-18	11-01-19	13-02-19	7784 13-02-19	85980	1000	7	80248
26	Padmabil Block	Belchara VC	9010272627	Ranjan Debbarma	30-11-18	14-01-19	14-12-18	7779	85980	2000	13	74516
27			9010272628	Fullu Rani Debbarma	30-11-18	15-03-19	14-12-18	7779	85980	0	0	85980
28			9010272629	Debesh Debbarma	30-11-18	6-01-19	14-12-18	7779	85980	0	0	85980
29			9010272630	Surendra Debbarma	30-11-18	7-01-19	14-12-18	7779	85980	2000	13	74516
30			9010272512	Bidhu Kumar Debbarma	30-11-18	7-01-19	14-12-18	7779	85980	0	0	85980
31			9010272564	Khilingti Debbarma	30-11-18	7-01-19	14-12-18	7779	85980	0	0	85980
32	Padmabil Block	Ratanpur VC	9010272624	Ram Padma Debbarma	10-12-18	13-01-19	14-12-18	7783	85980	0	0	85980
33			9010272625	Amit Debbarma	4-12-18	11-01-19	14-12-18	7783	85980	0	0	85980
34			9010272626	Prafulla Debbarma	10-12-18	4-03-19	14-12-18	7783	85980	0	0	85980
35			9010272912	Taramala Debbarma	4-12-18	21-01-19	14-12-18	7783	85980	6000	40	51588
36			9010272913	Prabha Hari Debbarma	4-12-18	13-03-19	14-12-18	7783	85980	7000	47	45856

Appendix-X (Contd.)

Statement showing status of pineapple plantation during 2018-19 under MGNREGS in different ADC Village of Khowai Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of commencement	Date of completion	Date of receipt of sucker/ plants from supplier	Challan No. and Date	Total expenditure (in ₹)	Present status of plantation	Survival percentage	Proportionate Loss (in ₹)
37	Padmabil RD Block	Dakshin Padmabil VC	3001003 / DP/9010272582	Kenada Debbarma	2-01-19	7-02-19	14-12-18	7781 14-12-18	85980	0	0	85980
38			3001003 / DP/9010272584	Himani Debbarma	1-12-18	6-06-19	14-12-18	7781 14-12-18	85980	0	0	85980
39			3001003 / DP/9010272612	Sachindra Debbarma	1-12-18	13-01-19	14-12-18	7781 14-12-18	85980	0	0	85980
40			3001003 / DP/9010272613	Brajendra Debbarma	1-12-18	7-02-19	14-12-18	7781 14-12-18	85980	0	0	85980
41	Padmabil Block	Uttar Padmabil VC	9010272493	Arun Debbarma	1-12-18	27-01-19	10-12-18	7785 14-12-18	85980	1200	8	79102
42			9010272622	Manoranjana Debbarma	1-12-18	27-01-19	10-12-18	7785 10-12-18	85980	0	0	85980
43			9010272623	Surjya Kumar Debbarma	1-12-18	27-01-19	10-12-18	7785 10-12-18	85980	0	0	85980
44			9010272621	Birja Debbarma	1-12-18	24-01-19	10-12-18	7785 10-12-18	85980	1000	7	80248
45			9010272499	Diluchan Debbarma	7-12-18	23-01-19	10-12-18	7785 10-12-18	85980	0	0	85980
46	Padmabil RD Block	Dakshin Padmabil VC	9010272583	Goutam Debbarma	1-12-18	24-01-19	14-12-18	7781	85980	0	0	85980
47			9010272611	Priya Bala Debbarma	1-12-18	16-01-19	14-12-18	7781	85980	1200	8	79102
48			9010272585	Kishore Debbarma	1-12-18	24-01-19	14-12-18	7781	85980	0	0	85980
49		Purba Bachaibari VC	3001005 / DP/9010272338	Subal Debbarma	24-11-18	29-03-19	NA	NA	85980	0	0	85980
50			3001005 / DP/9010272330	Hirakanya Debbarma	24-11-18	27-12-18	NA	NA	85980	0	0	85980
51			3001005 / DP/9010272342	Nagendra Debbarma	23-11-18	20-12-18	NA	NA	85980	0	0	85980

Appendix-X (Conclld.)

Statement showing status of pineapple plantation during 2018-19 under MGNREGS in different ADC Village of Khowai Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of Block	Name of VC	Work Code	Name of beneficiary	Date of commencement	Date of completion	Date of receipt of sucker/ plants from supplier	Challan No. and Date	Total expenditure (in ₹)	Present status of plantation	Survival percentage	Proportionate Loss (in ₹)	
52	Tulashikhar		3001005 / DP/9010272340	Ashicharan Debbarma	24-11-18	13-03-19	NA	NA	85980	1500	10	77382	
53			3001005 / DP/9010272339	Ashit Debbarma	24-11-18	26-12-18	NA	NA	85980	3755	25	64456	
54			3001005 / DP/9010272341	Lalu Gour	24-11-18	8-01-19	NA	NA	85980	3020	20	68669	
55			3001005 / DP/9010272337	Kshitiya Debbarma	26-11-18	4-01-19	NA	NA	85980	0	0	85980	
56		Paschim Rajnagar VC	DP/9010272335	Prafulla Debbarma	17-11-18	10-02-19	28-11-18	NA	85979	3002	20	68772	
57			DP/9010272334	Rabindra Debbarma	17-11-18	13-02-19	28-11-18	NA	85979	3760	25	64427	
58			DP/9010272332	Sukurai Debbarma	19-11-18	22-01-19	28-11-18	NA	85979	0	0	85979	
59			DP/9010272333	Katandra	20-11-18	9-02-19	28-11-18	NA	85979	1500	10	77381	
60			DP/9010272330	Chittaranjan Debbarma	17-11-18	13-02-19	4-12-18	8022 4-12-18	85980	1800	12	75662	
61			DP/9010272329	Sudhanya Debbarma	19-11-18	13-01-19	4-12-18	8024 4-12-18	85980	3000	20	68784	
62			DP/9010272327	Suchil Debbarma	19-11-18	15-02-19	4-12-18	8021 4-12-18	85980	7500	50	42990	
63			DP/9010272331	Rati Ranjan Debbarma	19-11-18	16-02-19	4-12-18	8023 4-12-18	85980	7500	50	42990	
64			Holongmutai VC	DP/9010272375	Baijayanti Debbarma	16-11-18	9-01-19	4-12-18	8012	85980	0	0	85980
65				DP/9010272357	Sukhamoy Debbarma	16-11-18	17-01-19	4-12-18	8013	85980	0	0	85980
66				DP/9010272399	Falendra Debbarma	26-11-18	9-01-19	4-12-18	8014	85980	0	0	85980
67				DP/9010272400	Chintamoni Debbarma	24-11-18	20-01-19	4-12-18	8016	85980	1530	10	77210
68	DP/9010272401	Barun Debbarma		24-11-18	9-01-19	4-12-18	8015	85980	3024	20	68646		
Total									58,46,636			54,43,728	

Appendix- XI

Statement showing status of pineapple plantation during 2018-19 under MGNREGS in different ADC village of North Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of VC	Work Code	Name of beneficiary	Date of commencement / completion of work	Total expenditure incurred (in ₹)	Survival percentage	Proportionate wastage of expenditure (in ₹)
1	Dakshin Machmara	9010274960	Alongjoy Reang	16-01-2019 07-12-2019	146045	18	119757
2	Dakshin Machmara	9010274970	Gyanjoy Reang	16-01-2019 07-12-2019	146461	17	121563
3	Dakshin Machmara	9010274964	Jatra Mohan Reang	25-01-2019 07-12-2019	146107	19	118347
4	Dakshin Machmara	9010274972	Panbati Reang	15-01-2019 07-12-2019	146107	18	119808
5	Dakshin Machmara	9010274961	Karjamani Reang	15-01-2019 07-12-2019	146107	23	112502
6	Dakshin Machmara	9010274969	Burendra Reang	15-01-2019 05-03-2019	145045	16	121838
7	Dakshin Machmara	90274965	Milanjoy Reang	16-01-2019 06-12-2019	145753	14	125348
8	Dakshin Machmara	9010274959	Chiranjay Reang	16-01-2019 07-12-2019	146107	17	121269
9	Dakshin Machmara	9010274971	Chakbirung Reang	19-01-2019 04-01-2020	146107	19	118347
10	Dakshin Machmara	9010274966	Prathambati Reang	16-01-2019 01-07-2019	146107	20	116886
11	Dakshin Machmara	9010274968	Ragendra Reang	15-01-2019 07-12-2019	146107	17	121269
12	Dakshin Machmara	9010274958	Nijabati Reang	16-01-2019 07-12-2019	145045	18	118937
13	Dakshin Machmara	9010274967	Minrai Reang	15-01-2019 07-12-2019	146107	15	124191
14	Dakshin Machmara	9010274963	Nilkanta Reang	19-01-2019 07-12-2019	148939	18	122130

Appendix- XI (Concl.)

Statement showing status of pineapple plantation during 2018-19 under MGNREGS in different ADC village of North Zone as on January 2022

{Reference: Paragraph 4.1 (A)}

Sl. No.	Name of VC	Work Code	Name of Beneficiary	Date of commencement/ completion of work	Total expenditure incurred (in ₹)	Survival percentage	Proportionate wastage of expenditure (in ₹)
15	Dakshin Machmara	9010274962	Harijoy Reang	16-01-2019 07-12-2019	146107	17	121269
16	Dakshin Machmara	9010274948	Thiyabati Reang	19-01-2019 02-02-2020	143129	21	113072
17	Dakshin Machmara	9010274947	Gopaljoy Reang	19-01-2019 02-02-2020	143483	18	117656
18	Dakshin Machmara	9010274949	Birala Reang	19-01-2019 31-12-2019	120119	20	96095
19	Dakshin Machmara	9010274946	Jabarani Reang	19-01-2019 29-12-2019	149824	16	125852
20	Dakshin Machmara	9010274956	Uttamjoy Reamg	19-01-2019 29-12-2019	142311	17	118118
21	Dakshin Machmara	9010274957	Jitendra Reang	19-01-2019 29-12-2019	146107	22	113963
22	Dakshin Machmara	9010274973	Kalpana Reang	19-01-2019 29-12-2019	146107	20	116886
23	Dakshin Machmara	9010274955	Chataki Reang	17-01-2019 07-12-2019	145930	19	118203
24	Dakshin Machmara	9010274954	Abhiram Reang	19-01-2019 22-01-2020	146107	16	122730
25	Dakshin Machmara	9010274943	Urbasa Reang	04-02-2019 14-12-2019	146107	18	119808
26	Dakshin Machmara	9010274944	Chitta Reang	19-01-2019 05-12-2019	146107	17	121269
27	Dakshin Machmara	9010274945	Luliham Reang	19-01-2019 15-12-2019	146107	23	112502
28	Dakshin Machmara	9010274953	Budhabati Reang	19-01-2019 06-12-2019	145045	17	120387
Total					40,58,734		33,20,002

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