

**Report of the  
Comptroller and Auditor General of India  
for the year 2019-20**



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

**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 2019-20.

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 2019-20.





# 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 2019-20 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 ten 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 2019-20 to the Principal Accountant General (Audit) by nine months.

#### *Paragraph 1.5*

#### **Recommendations**

*The Council may ensure timely submission of Annual Accounts to the Principal 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 training facility of the State Government 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 Funds of the Autonomous District Council

During 2019-20, the Council had a revenue surplus of ₹ 25.88 crore and fiscal deficit was ₹ 9.35 crore.

#### *Paragraph 2.1*

Scrutiny of State Finance Accounts 2019-20 revealed that during the year the State Government had collected taxes of ₹ 267.88 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 ₹ 80.86 crore to the Council against which it had released ₹ 143.00 crore.

### ***Paragraph 2.3***

During 2019-20, the Revenue Receipts (RR) increased by ₹ 52.76 crore (9.24 *per cent*) as compared to the previous year mainly due to increase in own revenue receipts by ₹ 76.56 crore (631.16 *per cent*) and Share of Taxes by ₹ 13.00 crore (10 *per cent*). However, Grant-in-Aid was decreased by ₹ 36.80 crore (8.58 *per cent*) during the year.

#### ***Paragraph 2.3.1.2***

During the last five year period, the total expenditure was on an increasing trend from ₹ 454.42 crore in 2015-16 to ₹ 642.18 crore in 2019-20 mainly due to increase in expenditure in respect of Revenue Account.

During 2019-20, out of total expenditure of ₹ 642.18 crore, Revenue expenditure was ₹ 598.15 crore (93.14 *per cent*) and only ₹ 39.31 crore (6.12 *per cent*) was on Capital account during the year. Loans and Advances was disbursed by the Council amounting to only ₹ 4.72 crore (0.73 *per cent*) during 2019-20.

During 2019-20, the percentage of General, Social and Economic Services to total expenditure were 20.22, 62.93 and 16.33 against the percentage of 16.46, 66.96 and 14.34 respectively in 2018-19.

#### ***Paragraph 2.3.2.1***

Growth of Revenue Expenditure (RE) during last five year period ranged between 3.59 *per cent* and 14.23 *per cent* and it was 11.95 *per cent* in 2019-20. 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 it was 93.04 *per cent* in 2019-20. RE as a percentage of Revenue Receipt (RR) ranged between 93.53 *per cent* and 106.93 *per cent* during last five year period and it was 95.85 *per cent* during 2019-20.

#### ***Paragraph 2.3.2.2***

Committed Expenditure (CE) steadily increased during the period of last five years 2015-20. The percentage of CE to RR during last five years period ranged between 68.41 and 78.15 of which the salary and wages expenditure ranged between 66.26 *per cent* and 73.87 *per cent* during the same period. During 2019-20, the salary and wages expenditure was ₹ 439.38 crore (70.41 *per cent* of RR and 73.46 *per cent* of RE). Pensions payment was ₹ 42.38 crore (6.79 *per cent* of RR) during the year which increased by ₹ 15.64 crore (58.49 *per cent*) as compared to the previous year. After disbursement of committed expenditure amounting to ₹ 481.76 crore, only ₹ 116.39 crore (19.46 *per cent*) of total revenue expenditure was incurred for maintenance and operation of other social and economic services in the Council during the year 2019-20.

#### ***Paragraph 2.3.2.4***

During 2019-20, Capital Expenditure was ₹ 39.31 crore (six *per cent* of TE) which decreased by ₹ 74.54 crore (65.47 *per cent*) as compared to the previous year due to decrease in expenditure of ₹ 70.02 crore under the Major Head (MH) '4225-Capital outlay NITI Aayog' and ₹ 3.05 crore under MH '5054-Road & Bridges'. Moreover, the expenditure of ₹ 0.16 crore incurred under MH '2801-Electricity' was booked under capital expenditure instead of revenue expenditure, resulting in overstatement of capital expenditure to that extent during 2019-20.

#### ***Paragraph 2.3.2.6***

Against the total receipt of ₹ 672.88 crore during the year and unspent balance of ₹ 348.29 crore of previous year, it had spent ₹ 672.49 crore (65.85 *per cent*) leaving a closing balance of ₹ 348.68 crore. Closing balance constitutes General Provident Fund (GPF) of ₹ 6.21 crore, ₹ 79.52 crore with Executive Officer (Finance), ₹ 198.98 crore with Executive Officer (Admn.), ₹ 2.85 crore lying with Chief Engineer (Water Resources) & Chief Engineer (DWS) and ₹ 122.77 crore was lying with other DDOs. In addition, ₹ 61.65 crore minus balances were shown against Chief Engineer (Water Resources), Chief Engineer (DWS) and Tripura State Electricity Corporation Limited (TSECL).

#### ***Paragraph 2.4***

During the year the budget estimates of the Council was ₹ 987.19 crore against which it had received ₹ 632.83 crore from the State Government and its own sources. Reason for making excess provision in the budget was not found on records.

Department wise allocation was made for ₹ 987.19 crore, but Head wise break-up was given under Revenue sector for ₹ 421.25 crore only. Detail breakup of balance expenditure of ₹ 565.94 crore was not shown in the budget. As a result, estimated expenditure under Capital Sector could not be ascertained.

#### ***Paragraph 2.6***

#### ***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/deficit.*

*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 ₹ 4.00 crore in the Annual Accounts of the Council as 13 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***

Overstatement of revenue expenditure of ₹ 11.47 crore due to mis-classification of transactions and erroneous computation

#### ***Paragraph 3.3.1.2***

Understatement of revenue expenditure of ₹ 2.55 crore due to mis-classification of transactions and erroneous computation

#### ***Paragraph 3.3.1.3***

Understatement of capital expenditure of ₹ 1.03 crore due to erroneous computation of expenditure by the EE, West Division and ZDO, North Zone in their respective annual Receipt and Payment Accounts

#### ***Paragraph 3.3.2.1***

Closing bank balance of the Council was understated by ₹ 0.16 crore due to non-inclusion of investment made in fixed deposit by the Council

#### ***Paragraph 3.5.1(i)***

The closing balance of the Council was understated as the unspent balances of ₹ 3.16 crore lying with the Sub-Zonal Development Officers were not reflected in the Annual Accounts of the Council in 2019-20

#### ***Paragraph 3.5.1(ii)***

The closing balance of the Council was understated as the outstanding advances of ₹ 15.10 crore lying with the Implementing Officers were not reflected in the Annual Accounts of the Council in 2019-20

#### ***Paragraph 3.5.1(iii)***

The difference of ₹ 6.98 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 may adhere to the prescribed format of accounts for transparency and completeness in Annual Accounts.*

*The Council may ensure proper accounting of all receipts for implementation of schemes.*

*The Council may devise a system of periodical review of accounting records to identify mistakes within the accounting period so that corrective action is taken.*

*The Council should ensure that the Deposit Fund information is accurately recorded in the annual accounts to show the actual liability of the Council to be deposited in next year.*

#### **4. Compliance audit**

A. Audit noticed the following irregularities in implementation of the scheme “Placement Linked Employability Training Programme”

Unfruitful expenditure of ₹ 0.29 crore due to non-arrangement of job for the trainees by the agency though stipulated in the Memorandum of Understanding

***Paragraph 4.1.1***

Excess payment of ₹ 0.07 crore to the agency

***Paragraph 4.1.2***

B. 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 ₹ 20.00 lakh on construction of road from ‘Blehapara-Bijoy Kr para to Ujan Gachiram para’ due to selection of inappropriate work site and lack of monitoring and initiatives taken by the Council, particularly at the initial stage of the work

***Paragraph 4.2.1***

Loss of ₹ 0.17 crore to the Council due to not invoking provision of Clause 54.2 of the agreement concluded with the construction agency

***Paragraph 4.3***

Unfruitful expenditure of ₹ 0.63 crore on installation of 16 seated Motion chair professional 5D theatrical show at Khumulwng park

***Paragraph 4.4(A)***

Unfruitful expenditure of ₹ 0.96 crore on construction of wholesale assembling market at Lalit bazaar, Mandwi under West Tripura as the market constructed was not allotted and was lying idle since March 2020

***Paragraph 4.4(B)***

Unfruitful expenditure of ₹ 0.57 crore on ‘Improvement of road from Joyshree bazaar to Machmara PWD road’

***Paragraph 4.4(C)***

Unfruitful expenditure of ₹ 0.74 crore on construction of two RCC triple cell box culverts at Baluabari and Maswrai bari under Ramshankar VC

***Paragraph 4.4(D)***

In absence of furniture and other infrastructure, the Tribal rest house for senior citizens at Murasingh Para constructed at a cost of ₹ 15 lakh could not be put to use for the purpose for which it was constructed. Moreover, in absence of monitoring the building was illegally encroached upon.

***Paragraph 4.4(E)***

Excess expenditure of ₹ 0.73 crore due to inflated estimated cost

**Paragraph 4.5**

**Recommendations**

*Proper planning may be ensured before taking up of any projects and regularly monitored to avoid unfruitful and wasteful expenditure.*

*The Council may fix responsibility for refund of security deposit to the agency before expiry of warranty period and also for lack of initiative for maintenance of the motion chair.*

*Necessary steps may be taken for utilisation of completed assets like wholesale assembling market.*

*Initiatives may be taken up to obtain adjustments from the Implementing Officers immediately after completion of works and a monitoring mechanism may be put in place for tracking the outstanding advances given to the Implementing Officers.*

*The Council may take action against the officials who began the work without ensuring clear site causing wasteful expenditure of ₹ 57.16 lakh.*

*The Council may take initiative to remove the encroacher of Tribal rest house for senior citizens at Murasingh Para, at the earliest and to procure furniture to make the rest house operational.*

*Internal controls be strengthened for proper functioning of the Council.*



**CHAPTER-I**  
**Constitution, Rules and**  
**Maintenance of Accounts**



# Chapter-I: Constitution, Rules and Maintenance of Accounts

## 1.1 Profile of Tripura Tribal Areas Autonomous District Council

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. Its headquarter is situated at Khumulwng in West Tripura District.

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

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 matters<sup>1</sup> 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.

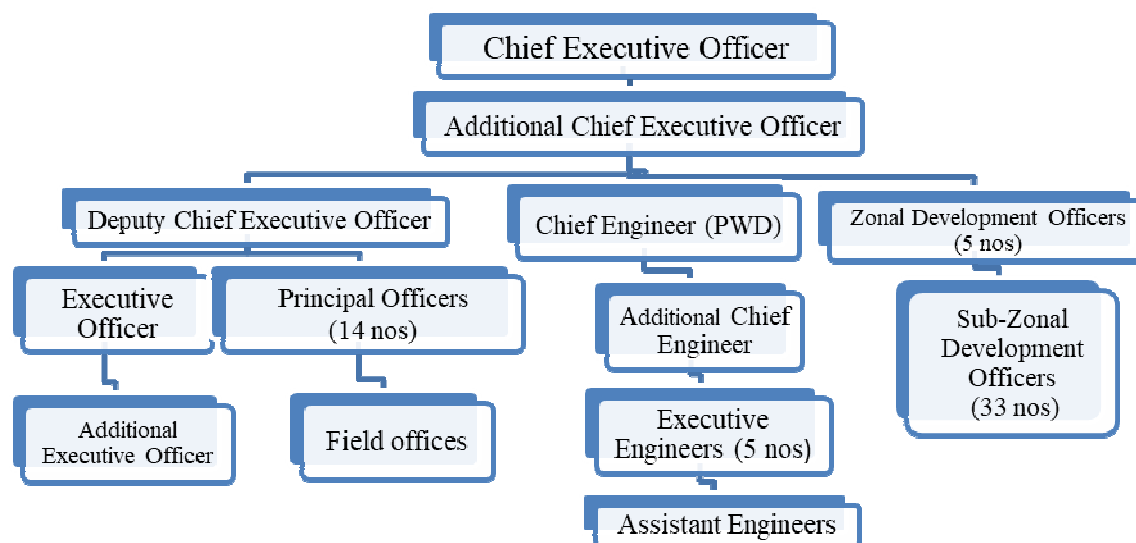
## 1.2 Administrative set-up of the Council

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**.

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<sup>1</sup> 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 2019-20, 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 departments<sup>2</sup> 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 with 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 works, *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 through five Zonal Development Officers and five Executive Engineers. Details of powers transferred by the State Government are shown in **Table 1.1**.

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

**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 Subdivisions 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 entrust 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 Districts 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) Centre in North Tripura District and six SF Centre in Dhalai District with all its 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 and Dhalai District along with staff, assets.
8	Horticulture	February 2009	Management and Administrative Control of two Horti Subdivisions with their staff, assets, land, structure and appurtenances and all works related to these institutions.
9	Animal Resource Development Department (ARDD)		Management and Administrative Control of four Animal Resource Development Subdivisions 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 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 30<sup>th</sup> June of the following year for conduct of Audit.

The Annual Accounts for the year 2019-20 was submitted to Audit in the prescribed format in April 2021.

Thus, there was delay in submission of Annual Accounts to the Principal Accountant General (Audit) by nine 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/Regulations<sup>3</sup> for functioning of the Council.

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<sup>3</sup> (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 and 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.

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 2019-20, Zones had not maintained ledger properly. As example, Excluded Area Development Fund and 15<sup>th</sup> 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 2019-20, out of 81 DDOs, 36 DDOs had maintained ledger, 28 DDOs did not maintained ledger, Seven DDOs maintained 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 *vide* **paragraph 3.3.1.2** due to accountal of fictitious figures in the payment sides of the Annual Accounts prepared during 2019-20.
- e. The balances lying unspent with the Sub-ZDOs were not reflected in the closing balance of the ZDOs, rather these were depicted as expenditure, as noticed *vide* **paragraph 3.5.1 (ii)**.
- f. During 2019-20, ZDOs had spent ₹ 45.44 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 them till December 2021. As a result, in absence of asset register and physical verification reports, assets having by 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**.
- 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 (iv)**.
- 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 2019-20, 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. During test check of ZDOs, North and West Zones, it was noticed that during the year both the DDOs did not maintain Asset Register, Measurement Books, Material at site account and material consumption statement in respect of works executed by them
- m. 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 25 *per cent* units during 2019-20.

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 huge manpower vacancies at the earliest.*
- iii. *The Council needs to strengthen its internal control mechanism, take action on deficiencies in Cash management.*
- iv. *The Council may utilise training facility of the State Government 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**  
**Funds of the Autonomous**  
**District Council**



## Chapter-II: Funds of the Autonomous District Council

### 2.1 Introduction to District Fund

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

In terms of 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 thereon shall be deemed to be a part of these rules.

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

#### A. District Fund

District Fund means the District Fund of the Autonomous District Council 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 Autonomous District Council in accordance with the provisions of the Constitution.

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 therefrom. It shall also include the grants and contributions received from the Government and also grants and contributions by the Council. The Capital Section shall deal with the expenditure of Capital nature met from borrowed funds. It also deals with the loans received and their repayments by the Council and loans and advances disbursed and their recoveries by the Council.

#### B. Deposit Fund

As per Rule 6 of the TTAADC Fund Rules, 2005, Deposit Fund covers transactions relating to Deposits, General Provident Fund (GPF), other funds and advances such as Cess, Income

Tax, GPF, Sales Tax and Security Deposits, etc. where the Council incurs a liability to repay the moneys received or has a claim to recover the amount paid.

Summarised position of the finances of the Council for the period from 2015-16 to 2019-20 is shown in **Table 2.1**.

**Table 2.1: Summarised position of the finances of the Council for the period from 2015-16 to 2019-20**

(₹ in crore)

Sl. No.	Components	2015-16	2016-17	2017-18	2018-19	2019-20
1	Own Revenue Receipts	14.65	9.98	18.31	12.13	88.69
2	Share of State Taxes	67.92	67.93	123.39	130.00	143.00
3	Grants-in-Aid received from State Govt	336.06	353.13	369.23	429.15	392.34
4	Other funds received from State Govt	14.46	0.00	0.00	0.00	0.00
5	Revenue Receipts(1+2+3+4)	433.09	431.04	510.93	571.28	624.03
6	Recoveries of loans and advances	1.93	2.42	3.32	3.82	2.96
7	Capital Receipts	10.93	182.55	17.90	5.76	5.84
<b>8</b>	<b>Total Revenue and Non-debt Capital Receipts (5+6+7)</b>	<b>445.95</b>	<b>616.01</b>	<b>532.15</b>	<b>580.86</b>	<b>632.83</b>
9	Revenue Expenditure <sup>4</sup>	434.37	460.90	515.77	534.31	598.15
10	Capital Expenditure	16.26	17.19	31.29	113.85	39.31
11	Disbursement of loans and advances	3.79	2.80	3.69	4.18	4.72
<b>12</b>	<b>Total Expenditure(8+9+10)</b>	<b>454.42</b>	<b>480.89</b>	<b>550.75</b>	<b>652.34</b>	<b>642.18</b>
13	Revenue Deficit (-)/ Surplus (+) (5-9)	(-) 1.28	(-) 29.86	(-) 4.84	36.97	25.88
14	Fiscal Deficit (-)/ Surplus (+) (8-12)	-8.47	135.12	(-) 18.60	(-) 71.48	(-) 9.35

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

## 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
Disbursement of Deposit is booked as revenue expenditure	(+) ₹ 0.71	(+) ₹ 0.71	3.1

*Source: Annual Accounts submitted by the Council and audit analysis*

<sup>4</sup> 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.

From **Table 2.2** it appears that an expenditure of ₹ 0.71 crore was booked as revenue expenditure instead of disbursement of deposit funds. As a result, there was understatement of revenue surplus during the year 2019-20.

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:

- TTAADC collects its own revenue through trade license, market auction, bank interest, sale proceeds, registration fee, etc.
- Share of State revenue on Agricultural Income Tax (50 per cent), Land Revenue (40 per cent), Taxes on Vehicles (25 per cent), Forest (75 per cent), Royalty from Natural Gas (30 per cent) and Professional Tax (25 per cent).
- Resources made available by the State Government through State Plan.
- Funds under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) and other schemes transferred by the State Government.

**Table 2.3** compares the sources and application of funds of the Council during 2019-20 with 2018-19. Details of Receipts and Disbursements for the year 2019-20 are shown in **Appendix-I**.

**Table 2.3: Details of Sources and Applications of funds during 2019-20 compared to 2018-19**

(₹ in crore)

	Particulars	2018-19	2019-20	Increase/Decrease (in percentage)
<b>Sources</b>	Own Revenue Receipts	12.13	88.69	631.16
	Share of Taxes	130.00	143.00	10.00
	Transfer Funds	300.07	243.36	(-) 18.90
	State Plan Fund for ADC	133.89	153.40	14.57
	Others	0.95	1.42	49.47
	Debt	3.82	2.96	(-) 22.51
	Deposit	35.23	40.05	13.68
	<b>Total (Receipt)</b>	<b>616.09</b>	<b>672.88</b>	<b>9.22</b>
<b>Application</b>	Revenue Expenditure	534.31	598.15	11.95
	Capital Expenditure	113.85	39.31	(-) 65.47
	Disbursement of Loans & Advances	4.18	4.72	12.92
	Disbursement from Deposit	39.19	30.31	(-) 22.66
	<b>Total (Disbursements)</b>	<b>691.53</b>	<b>672.49</b>	<b>(-) 2.75</b>
<b>Opening Cash balances</b>		<b>405.36</b>	<b>348.29</b>	
<b>Closing Cash balance</b>		<b>329.92</b>	<b>348.68</b>	

*Note-1: As per Statement-6, total revenue expenditure was ₹ 598.15 crore whereas in Statement-1, total revenue expenditure was shown as ₹ 598.86 crore. This was due to mis-statement of disbursement under debt Section.*

*Note-2: Closing balance of 2018-19 was ₹ 329.92 crore while opening balance of 2019-20 was taken as ₹ 348.29 crore. This was due to inclusion of balances lying with BDOs, CE (WR), CE (DWS) and MD (TSECL) to whom fund were placed as advance.*

**Source:** Statement-6 of Annual Accounts 2019-20 and information furnished by the Council

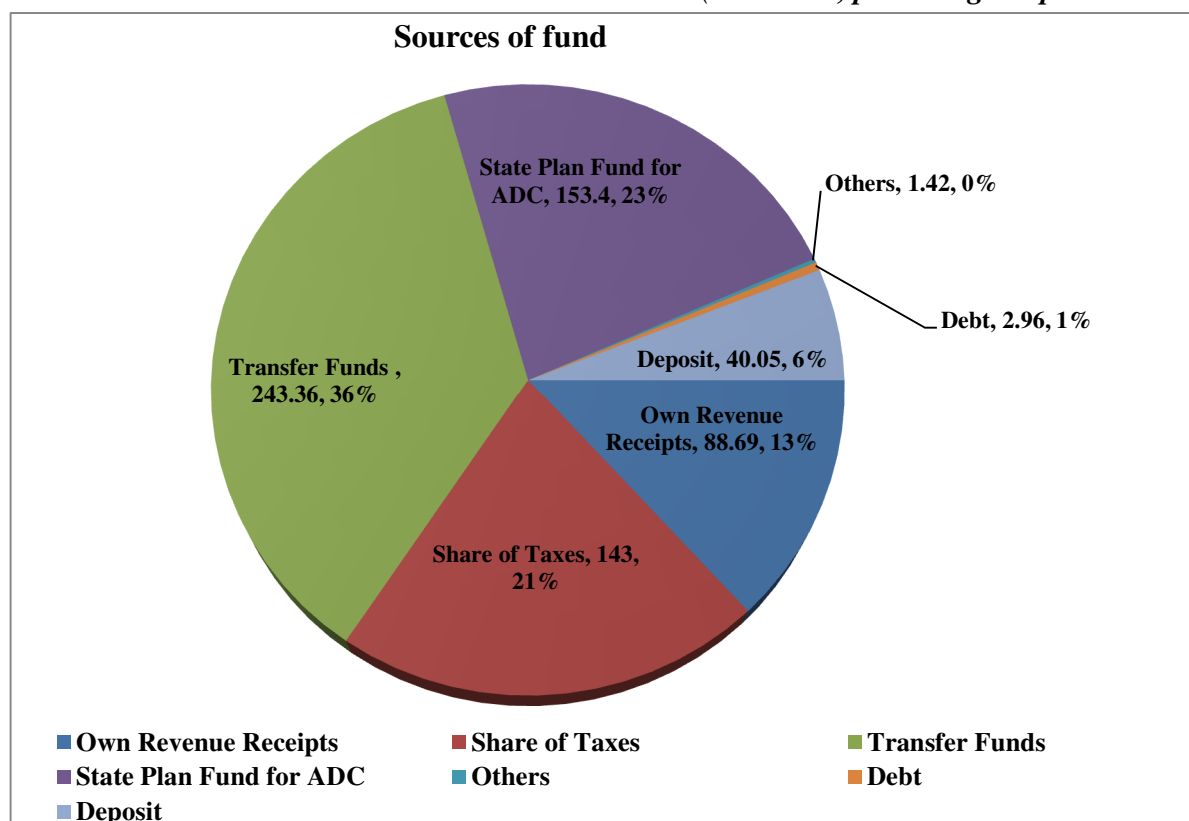
During 2019-20, TTAADC had received ₹ 143.00 crore as share of taxes, ₹ 153.40 crore as plan fund, ₹ 243.36 crore as transfer fund, ₹ 2.96 crore from recovery of loans and advances, ₹ 40.05 crore from deposits and ₹ 1.42 crore from other sources from the State Government. TTAADC also showed ₹ 88.69 crore<sup>5</sup> during 2019-20 in their Annual Accounts being receipts as revenue, interest money, unspent money of development scheme, recovery of over drawn salary, etc.

As per State Budget 2019-20, provision was made for ₹ 469.26 crore (Share of Taxes: ₹ 143.00 crore; Plan fund: ₹ 135.00 crore and Transfer fund: ₹ 191.26 crore) against which State Government had released ₹ 541.18 crore (Share of Taxes: ₹ 143.00 crore; Plan fund: ₹ 153.40 crore, Transfer fund: ₹ 243.36 crore and others: ₹ 1.42 crore) to the Council. Further, scrutiny of the State Finance Accounts 2019-20 revealed that during the year the State Government had collected taxes of ₹ 267.88 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 ₹ 80.86 crore to the Council against which it had released ₹ 143.00 crore.

Composition of Council resources and their application during 2019-20 are depicted in **Chart 2.1** and **Chart 2.2**.

**Chart 2.1: Composition of aggregate receipts for the year 2019-20**

(₹ in crore, percentage in parenthesis)

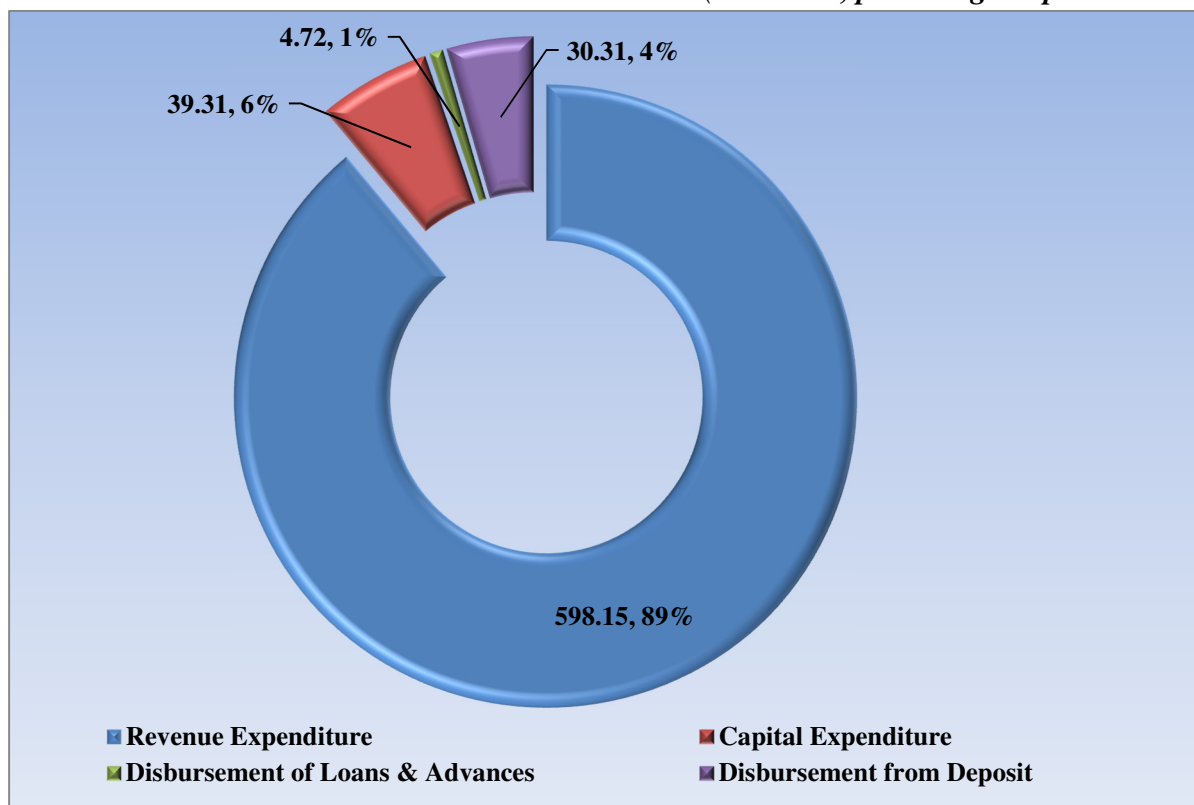


*Source: Information furnished by the Council*

<sup>5</sup> Revenue: ₹ 3.15 crore, Interest money: ₹ 9.78 crore, unspent money of salary and development scheme: ₹ 24.75 crore, unspent revenue: ₹ 51.01 crore.

Chart 2.2: Composition of aggregate expenditure for the year 2019-20

(₹ in crore, percentage in parenthesis)



Source: Information furnished by the Council

### 2.3.1 Resources of the Council

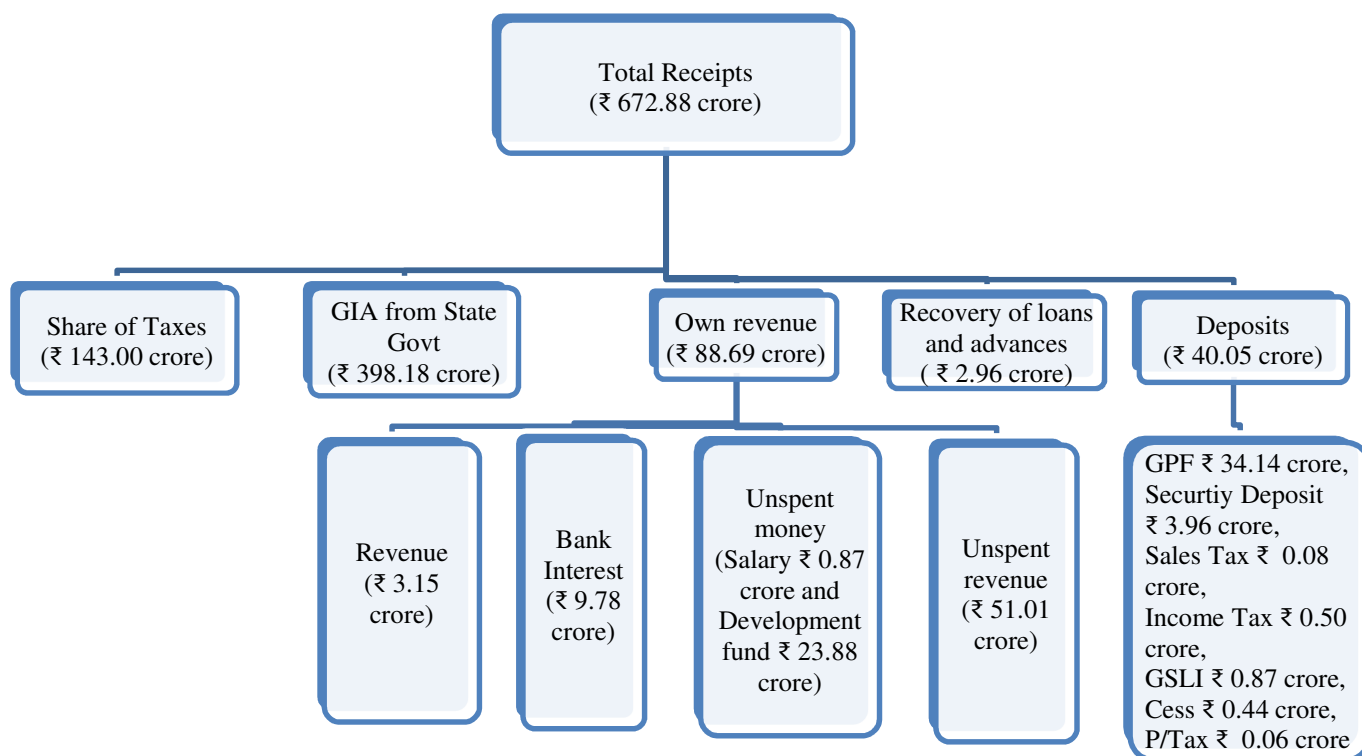
The resources of the Council are;

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.

**Chart 2.3: Composition of receipts of the State during 2019-20**



### 2.3.1.2 Trends and growth of Revenue Receipts

During 2019-20, the Revenue Receipts increased by ₹ 52.76 crore (9.24 *per cent*) as compared to the previous year mainly due to increase in own revenue receipts by ₹ 76.56 crore (631.16 *per cent*) and Share of Taxes by ₹ 13.00 crore (10 *per cent*). However, Grant-in-Aid was decreased by ₹ 36.80 crore (8.58 *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	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue Receipts (RR)	433.09	431.04	510.93	571.28	624.03
Rate of growth of RR (in percentage)	9.70	(-) 0.48	18.53	11.81	9.23
Own Revenue Receipts	14.65	9.98	18.31	12.13	88.69
Rate of growth of own revenue receipts (in percentage)	55.85	(-) 31.88	83.47	(-) 33.75	631.16



Chart 2.4: Trend of revenue receipts during 2015-16 to 2019-20

(₹ in crore)

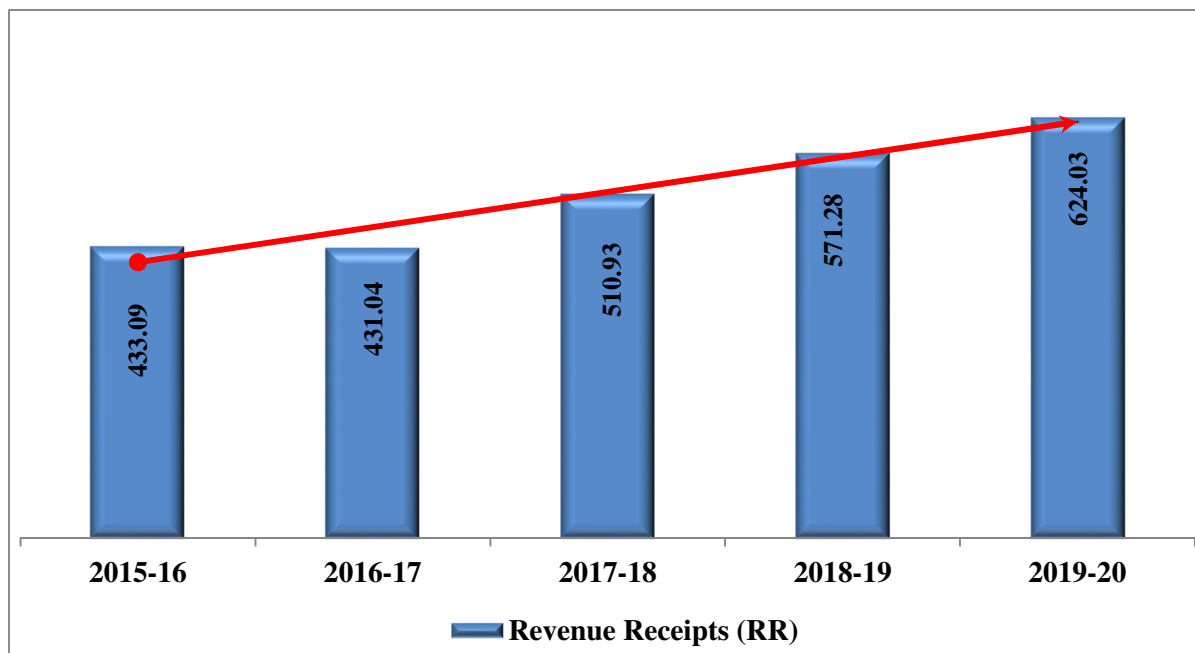
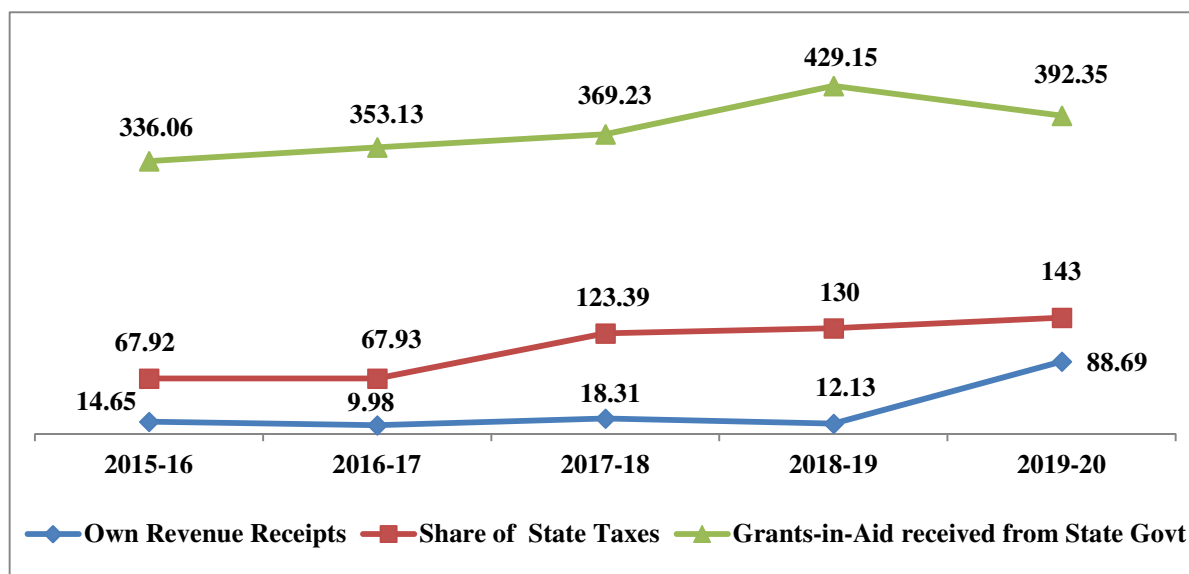


Chart 2.5: Trend in component of revenue receipts for the period 2015-20

(₹ in crore)



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 and other revenue receipts, bank interest, previous years' unspent salary and development fund received from DDOs, etc.

The own revenue receipts were increased by ₹ 76.56 crore (631.16 per cent) during the year 2019-20 as compared to the previous year mainly due to increase in collection of revenue<sup>6</sup> by ₹ 51.71 crore (2110.61 per cent), bank interest by ₹ 4.12 crore (72.79 per cent), unspent salary and development fund by ₹ 20.83 crore (531.38 per cent) during the year.

**Table 2.5: Components of Council's own revenue**

(₹ in crore)					
Components	2015-16	2016-17	2017-18	2018-19	2019-20
Revenue	1.57	2.16	3.89	2.45	54.16
Bank interest	8.83	4.89	6.26	5.66	9.78
Unspent salary	0.82	1.14	0.43	1.93	0.87
Unspent development fund	3.42	1.78	7.72	1.99	23.88
Computer/Medical loan/LTC	0.01	0.01	0.01	0.10	0.00
<b>Total</b>	<b>14.65</b>	<b>9.98</b>	<b>18.31</b>	<b>12.13</b>	<b>88.69</b>

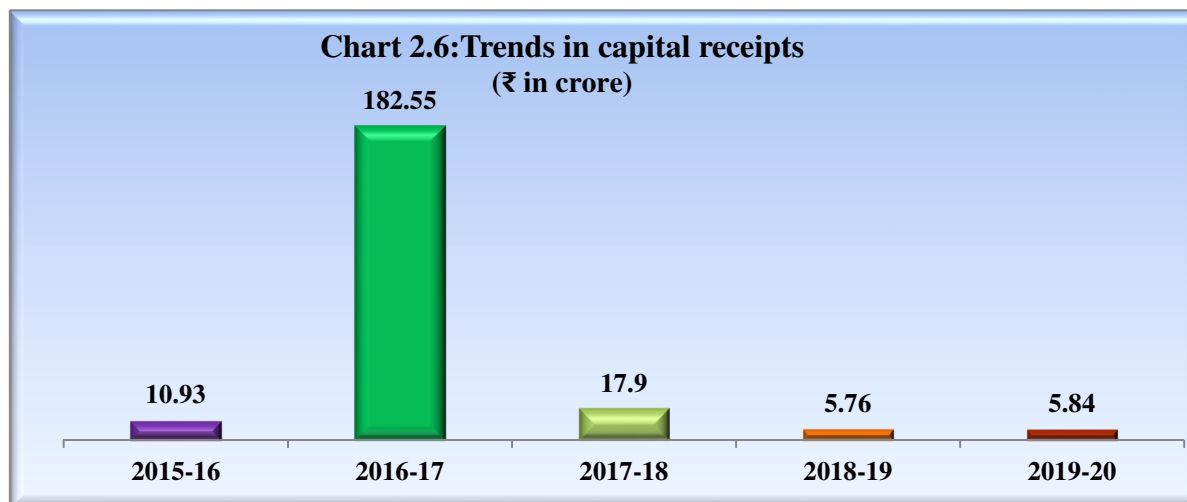
*Source: Information furnished by the Council*

### 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 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 2019-20.

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**.



<sup>6</sup> Revenue consists previous year's unspent fund refunded by the DDOs

During 2019-20, the Capital Receipts increased by ₹ 0.08 crore (1.39 *per cent*) as compared to previous year.

#### **2.3.1.4 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 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 85.79 *per cent* of revenue from State Government as Grants-in-aid and Council's Share of taxes during the year 2019-20.

During 2019-20, ₹ 88.69 crore (14.21 *per cent*) of total revenue was collected from own sources as against the budget estimates of ₹ 9.70 crore. Increase in collection of own revenue compared to budget estimates were mainly due to recovery of unspent revenue, salary and development fund during the year. Bank interest was also increased by ₹ 6.03 crore (160.80 *per cent*) during the year compared to budget estimates.

#### **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 2015-16 to 2019-20.

During the last five year period, the total expenditure was on an increasing trend from ₹ 454.42 crore in 2015-16 to ₹ 642.18 crore in 2019-20 mainly due to increase in expenditure in respect of Revenue Account.

During 2019-20, out of total expenditure of ₹ 642.18 crore, expenditure on Revenue account was ₹ 598.15 crore (93.14 *per cent*) and only ₹ 39.31 crore (6.12 *per cent*) was on Capital account during the year. Loans and Advances was disbursed by the Council amounting to only ₹ 4.72 crore (0.73 *per cent*) during 2019-20 are shown in **Table 2.6**.

**Table 2.6: Total expenditure and its composition**

(₹ in crore)					
Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
Total Expenditure (TE)	454.42	480.89	550.75	652.34	642.18
Revenue Expenditure (RE)	434.37	460.90	515.77	534.31	598.15
Capital Expenditure (CE)	16.26	17.19	31.29	113.85	39.31
Loans and Advances	3.79	2.80	3.69	4.18	4.72

*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 expenditure<sup>7</sup>**

(₹ in crore)					
Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
General Services	70.28 (15.47)	87.89 (18.28)	105.00 (19.06)	107.39 (16.46)	129.82 (20.22)
Social Services	267.89 (58.95)	280.56 (58.34)	319.07 (57.93)	436.79 (66.96)	404.13 (62.93)
Economic Services	111.23 (24.48)	91.86 (19.10)	91.94 (16.69)	93.52 (14.34)	104.90 (16.33)

*Source: Statement-6 of the Annual Accounts*

From the **Table 2.7** it shows that the percentage of total expenditure in General Services ranged between 15.47 and 20.22 and in respect of Social Services it ranged between 57.93 and 66.96 while the percentage of Economic Services ranged between 14.34 and 24.48 during the period 2015-16 to 2019-20.

During 2019-20, the percentage of General, Social and Economic Services to total expenditure were 20.22, 62.93 and 16.33 against the percentage of 16.46, 66.96 and 14.34 respectively in 2018-19. The percentage of expenditure in General Services increased from 16.46 to 20.22 during 2019-20 as compared to 2018-19 mainly due to increase in expenditure under the Major Head (MH) '2070-Other Administrative Services' (₹ 61.80 crore in 2018-19 to ₹ 75.51 crore in 2019-20), '2071-Pension and other retirement benefit' (₹ 26.74 crore in 2018-19 to ₹ 42.38 crore in 2019-20) during the year compared to previous year.

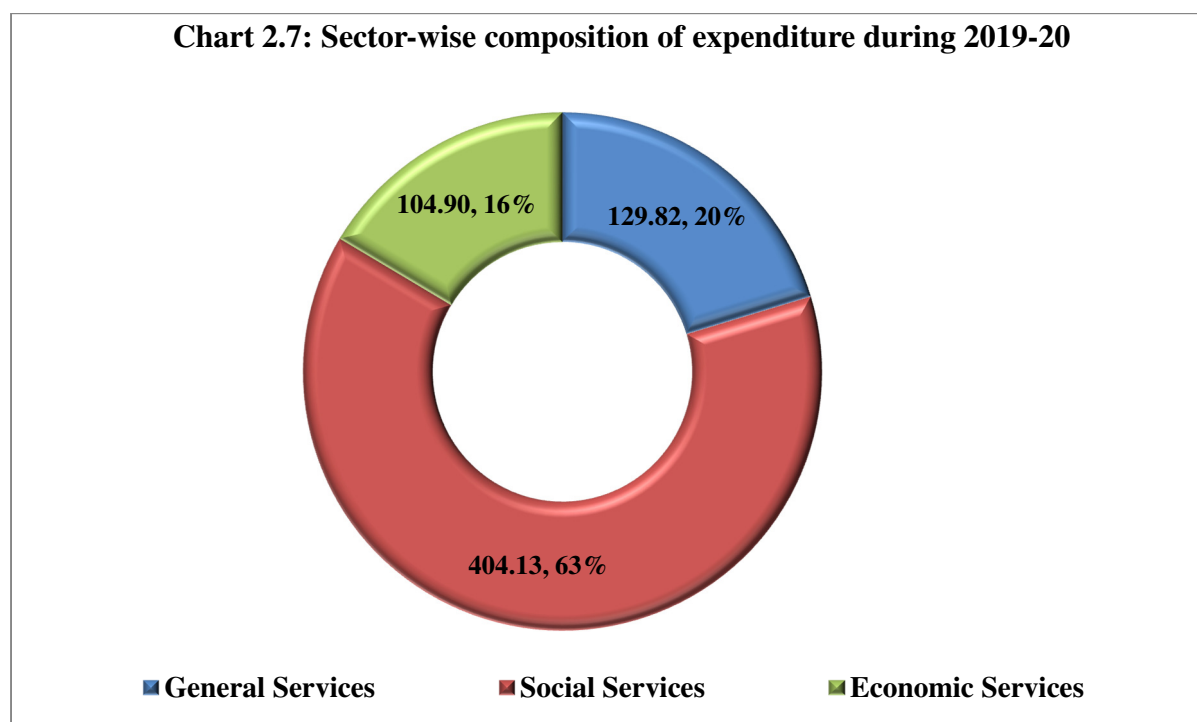
The percentage to total expenditure in Social Services was decreased from 66.96 *per cent* in 2018-19 to 62.93 *per cent* in 2019-20 mainly due to decrease in expenditure under the Head '4225-NITI Aayog' (₹ 104.84 crore in 2018-19 to ₹ 34.82 crore in 2019-20), '22216-Housing' (₹ 6.95 crore in 2018-19 to ₹ 2.35 crore in 2019-20), '2220-information and Publicity' (₹ 6.11 crore in 2018-19 to ₹ 1.00 crore in 2019-20) and '2236-Mid day Meal' (₹ 9.01 crore in 2018-19 to ₹ 5.87 crore in 2019-20) during the year compared to previous year. However, there were increases in expenditure under the MH '2202- General Education' (₹ 265.01 crore in 2018-19 to ₹ 272.51 crore in 2019-20), '2204-Sports and Youth Affairs' (₹ 1.73 crore in 2018-19 to ₹ 15.46 crore in 2019-20), '2225-Welfare of Scheduled

<sup>7</sup> 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.

Tribes' (₹ 9.29 crore in 2018-19 to ₹ 24.65 crore in 2019-20) and '2235-Social Welfare and Security' (₹ 32.36 crore in 2018-19 to ₹ 42.59 crore in 2019-20) compared to previous year.

Expenditure in Economic services during 2019-20 was increased from 14.34 *per cent* to 16.33 *per cent* compared to previous year mainly due to increase in expenditure under the MH '2401-Crop Husbandry' (₹ 35.09 crore in 2018-19 to ₹ 43.46 crore in 2019-20), '2403-Animal Resources' (₹ 18.63 crore in 2018-19 to ₹ 21.48 crore in 2019-20), *etc.* However, there were decreases in expenditure under the MH '2405-Fisheries' (₹ 9.55 crore in 2018-19 to ₹ 6.77 crore in 2019-20), '2515-Other Rural Development Programme' (₹ 20.55 crore in 2018-19 to ₹ 10.19 crore in 2019-20), *etc.* as compared to the 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 2015-16 to 2019-20 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* and it was 11.95 *per cent* in 2019-20. 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 93.04 *per cent* in 2019-20. RE as a percentage of RR ranged between 93.53 *per cent* and 106.93 *per cent* during last five year period and it was 95.85 *per cent* during 2019-20.

**Table 2.8: Revenue Expenditure-Basic Parameters**

(₹ in crore)

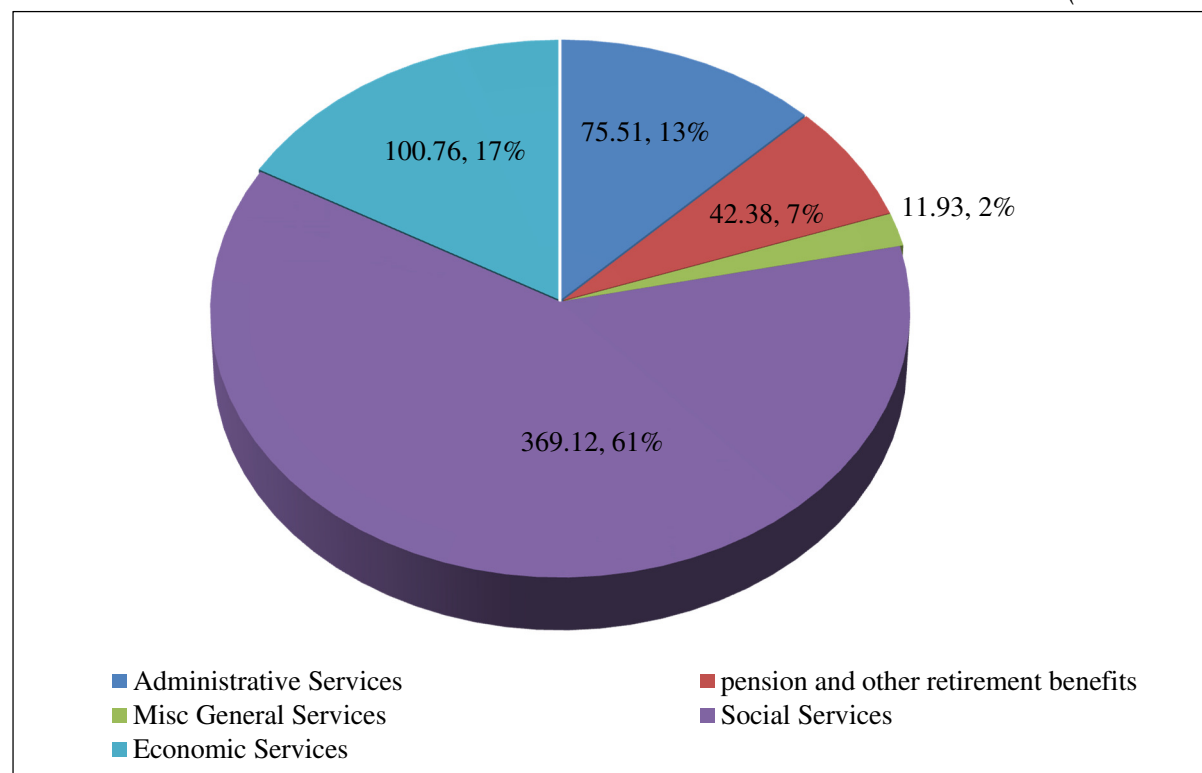
Parameters	2015-16	2016-17	2017-18	2018-19	2019-20
Total Expenditure (TE)	454.42	480.89	550.75	652.34	642.18
Revenue Expenditure (RE)	434.37	460.90	515.77	534.31	598.15
Rate of growth of RE ( <i>per cent</i> )	14.23	6.11	11.90	3.59	11.95
RE as percentage of TE	95.59	95.84	93.65	81.91	93.04
Revenue Receipts (RR)	433.09	431.04	510.93	571.28	624.04
RE as percentage of RR	100.30	106.93	100.95	93.53	95.85

**Source:** Annual accounts submitted by the Council

During 2019-20, the Revenue Expenditure (RE) has been distributed in different Sectors and shown in **Chart 2.8**. It shows that about 61 *per cent* of the RE was incurred in Social Services and 17 *per cent* was incurred in Economic Services during the year. About seven *per cent* expenditure under General Services was incurred towards payment of pensions while 13 *per cent* of RE was incurred for the Administrative Services during 2019-20.

**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 2019-20 compared to 2018-19**

(₹ in crore)

Revenue Expenditure	2018-19	2019-20	Increase (+)/Decrease(-)
2071-Pension and Other Retirement Benefit	26.74	42.38	15.64
2225-Welfare of Scheduled Tribes	9.29	24.65	15.36
2204-Sports and Youth Affairs	1.73	15.46	13.73
2070-Other Administrative Service	61.80	75.51	13.71
2235-Social Welfare & Security	32.36	42.59	10.23
2401-Crop Husbandry	35.09	43.46	8.37
2202-General Education	265.01	272.51	7.50
2403-Animal Resources	18.63	21.48	2.85
2406-Forest and Wild Life	5.66	7.64	1.98
3054-Roads and Bridges	6.06	4.98	-1.08
2425-Co- Operation	3.24	1.63	-1.61
3604-Compensation paid to other bodies	3.32	1.28	-2.04
2217-Urban Development	2.45	0	-2.45
2405-Fisheries	9.55	6.77	-2.78
2236-Mid Day Meal	9.01	5.87	-3.14
2220-Information and Publicity	6.11	1.01	-5.10
2515-Other Rural Development Programme	20.55	10.19	-10.36

Source: Annual Accounts submitted by the Council

It shows that there was major change in expenditure under '2401-Crop Husbandry', '2071-Pension and Other Retirement Benefit', '2225-Welfare of Scheduled Tribes', '2204-Sports and Youth Affairs', '2070-Other Administrative Service' where significant amount was incurred during 2019-20 as compared to the previous year. There were decrease in expenditure in '2515-Other Rural Development Programme', '2220-Information and Publicity', etc. Scrutiny of records revealed that during 2019-20, under Welfare of Scheduled tribes, ₹ 23.24 crore was incurred against 'Minor Head 800-Others' while only ₹ 5.43 crore was incurred in 2018-19. So, due to hike in expenditure against Minor Head 008, total expenditure under 'MH 2225- Welfare of Scheduled Tribes' was increased though there was decrease in pay by ₹ 2.45 crore compared to previous year. Further, during the year there was increase in expenditure under Major Head '2204-Sports and Youth Affairs' due to hike in expenditure under Minor Head 800 (others) by ₹ 13.63 crore compared to previous year (₹ 1.21 crore in 2018-19 to ₹ 14.84 crore in 2019-20).

#### 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 CE during 2015-16 to 2019-20 are given in **Table 2.10**.

**Table 2.10: Components of Committed Expenditure during 2015-16 to 2019-20**

(₹ in crore)

Components of Committed Expenditure	2015-16	2016-17	2017-18	2018-19	2019-20
Salaries & Wages	286.96	299.44	377.41	381.91	439.38
Expenditure on Pensions	9.30	13.74	21.88	26.74	42.38
<b>Total</b>	<b>296.26</b>	<b>313.18</b>	<b>399.29</b>	<b>408.65</b>	<b>481.76</b>



Components of Committed Expenditure	2015-16	2016-17	2017-18	2018-19	2019-20
<b>As a percentage of Revenue Receipts (RR)</b>					
Salaries & Wages	66.26	69.47	73.87	66.85	70.41
Expenditure on Pensions	2.15	3.19	4.28	4.68	6.79
<b>Total</b>	<b>68.41</b>	<b>72.66</b>	<b>78.15</b>	<b>71.53</b>	<b>77.20</b>
<b>As a percentage of Revenue Expenditure (RE)</b>					
Salaries & Wages	66.06	64.97	73.17	71.48	73.46
Expenditure on Pensions	2.14	2.98	4.24	5.00	7.09
<b>Total</b>	<b>68.20</b>	<b>67.95</b>	<b>77.42</b>	<b>76.48</b>	<b>80.54</b>

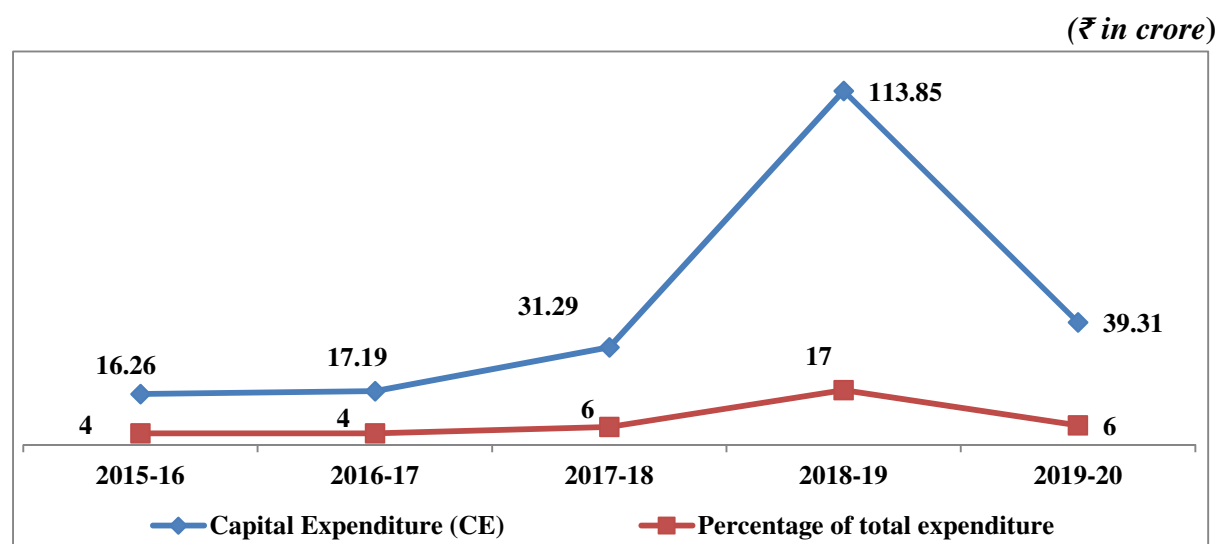
Source: Statement-6 of Annual Accounts

CE steadily increased during the period of last five years 2015-20. The percentage of CE to RR during last five years period ranged between 68.41 and 78.15 of which the salary and wages expenditure ranged between 66.26 *per cent* and 73.87 *per cent* during the same period. During 2019-20, the salary and wages expenditure was ₹ 439.38 crore (70.41 *per cent* of RR and 73.46 *per cent* of RE). Pensions payment was ₹ 42.38 crore (6.79 *per cent* of RR) during the year which increased by ₹ 15.64 crore (58.49 *per cent*) as compared to the previous year. After disbursement of committed expenditure amounting to ₹ 481.76 crore, only ₹ 116.39 crore (19.46 *per cent*) of total revenue expenditure was incurred for maintenance and operation of other social and economic services in the Council during the year 2019-20.

### 2.3.2.5 Capital Expenditure

Capital Expenditure is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, *etc.* During the year the Council had taken up construction of road, market stalls, public toilet, Inspector of School's office building, upgradation of schools, upgradation of hospitals, *etc* at different places under TTAADC. 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 2019-20, Capital Expenditure was ₹ 39.31 crore (six *per cent* of TE) which decreased by ₹ 74.54 crore (65.47*per cent*) as compared to the previous year due to decrease in



expenditure of ₹ 70.02 crore under the Major Head (MH) '4225-Capital outlay NITI Aayog' and ₹ 3.05 crore under MH '5054-Road & Bridges'. Moreover, the expenditure of ₹ 0.16 crore incurred under MH '2801-Electricity' was booked under capital expenditure instead of revenue expenditure, resulting in overstatement of capital expenditure to that extent during 2019-20. Major changes in Capital Expenditure in some major heads are shown in **Table 2.11**.

**Table 2.11: Capital Expenditure during 2019-20 compared to 2018-19**

(₹ in crore)

Major Heads of Accounts	2018-19	2019-20	Percentage of Decrease (-)/ Increase (+)
5054-Road & Bridges	6.11	3.06	(-) 49.92
4225-Capital Outlay NITI Aayog	104.84	34.82	(-) 66.79
4235-MGNREGA	0.86	0.18	(-) 79.07
4515-DWS	1.50	0.51	(-) 66.00
4435-Agri Programme	0.48	0.09	(-) 81.25
4401- Crop Husbandry	0.03	0.47	(+) 1466.67

*Source: Statement-6 of Annual Accounts*

It was noticed that the expenditure under Major Heads 5054 and 4225 respectively decreased substantially during 2019-20 as compared to the previous year.

However, expenditure under Major Head 4401 was increased during 2019-20. Reasons for decrease in expenditure, particularly under MH 4225 and 5054 were not found on records.

#### **2.4 Closing balances lying with the Council**

As per Statement-1, against the total receipt of ₹ 672.88 crore during the year and unspent balance of ₹ 348.29 crore of previous year, it had spent ₹ 672.49 crore (65.85 per cent) leaving a closing balance of ₹ 348.68 crore. In course of audit, it was noticed that closing balance constitutes General Provident Fund (GPF) of ₹ 6.21 crore, ₹ 79.52 crore with Executive Officer (Finance), ₹ 198.98 crore with Executive Officer (Admn.), ₹ 2.85 crore lying with Chief Engineer (Water Resource) & Chief Engineer (DWS) and ₹ 122.77 crore was lying with other DDOs. In addition, ₹ 61.65 crore minus balance was with the Chief Engineer (Water Resources), Chief Engineer (DWS) & Tripura State Electricity Corporation Limited (TSECL).

Scrutiny of cash analysis of the test checked 20 sampled DDOs revealed that cash balances constitute salary of ₹ 28.00 crore, revenue of ₹ 22.13 crore, contingency of ₹ 0.21 crore, GPF of ₹ 0.23 crore, unpaid statutory taxes of ₹ 0.60 crore, unadjusted temporary advances lying with the departmental Implementing Officers of ₹ 65.33 crore and unspent fund of development works of ₹ 81.76 crore. It was noticed that unspent fund of development works consisting mainly of fund received from the State Government for execution of works under NITI Aayog (₹ 16.94 crore) were in progress at the end of March 2020. Further scrutiny of the records of Executive Officer (Finance) revealed that ₹ 7.24 crore was received at the fag end of the financial year under MH 2204, 2219, 2220, 2401, 2405, 2406, ,2851, 3054, 3604 and 4224.

## 2.5 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 2.12** provides the details of actual financial results *vis-à-vis* Budget Estimates (BE) for the year 2019-20 *vis-à-vis* actual of 2019-20.

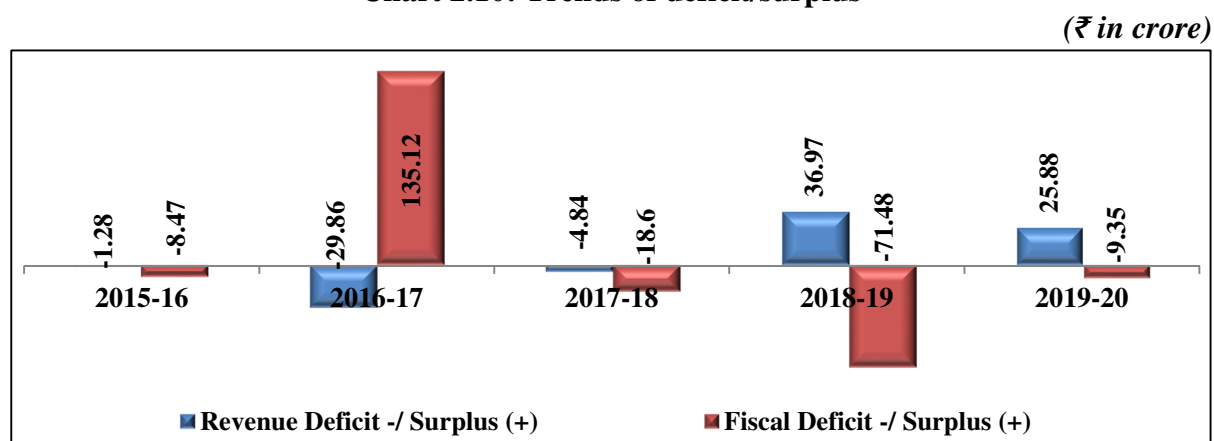
**Table 2.12: Comparison with Budget Estimates and actuals**

(₹ in crore)

Sl. No.	Components	2019-20 (BE)	2019-20 (Actuals)
1	Own Revenue Receipts	9.70	88.69
2	Share of State Taxes	143.01	143.00
3	Grants-in-Aid received from State Govt	834.47	392.34
4	Revenue Receipts(1+2+3)	987.18	624.03
5	Recoveries of loans and advances	NA	2.96
6	Capital Receipts	NA	5.84
7	<b>Total Revenue and Non-debt Capital Receipts (4+5+6)</b>	NA	<b>632.83</b>
8	Revenue Expenditure	NA	598.15
9	Capital Expenditure	NA	39.31
10	Disbursement of loans and advances	2.00	4.72
11	<b>Total Expenditure</b>	<b>987.19</b>	<b>642.18</b>
12	Revenue Deficit (-)/ Surplus (+) (4-8)	NA	25.88
13	Fiscal Deficit (-)/ Surplus (+) (7-11)	NA	(-) 9.35

At aggregate level revenue deficit of the Council showed mixed trend while gross fiscal deficit deteriorated during 2018-19 and 2019-20. Trends of deficit/surplus during the period from 2015-16 to 2019-20 is depicted in **Chart 2.10**.

**Chart 2.10: Trends of deficit/surplus**



## 2.6 Receipts and Expenditure against the budget provision

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

- a. It is noticed from the budget documents of the Council that during the year the budget estimates of the Council was ₹ 987.19 crore against which it had received ₹ 632.83 crore from the State Government and its own sources. The Council had received 'Transfer fund under GIA' of ₹ 243.36 crore, 'ADC Plan fund-GIA' of ₹ 153.40 crore and 'Share of Taxes' of ₹ 143.00 crore against the budget estimates of ₹ 301.41 crore, ₹ 269.04 crore and ₹ 143.01 crore respectively. In addition, it had received ₹ 1.42 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. Further, the Council had made provision of ₹ 264.02 crore against 14<sup>th</sup> FC grant/Excluded Area Grant and NITI Aayog/15<sup>th</sup> FC Grant against which no fund was received. Reason for making excess provision in the budget was not found on records.
- b. It was noticed that Department wise budgetary allocation was made for ₹ 987.19 crore but Head wise break-up was given under Revenue sector for ₹ 421.25 crore only. Detail breakup of balance expenditure of ₹ 565.94 crore was not shown in the budget. As a result, estimated expenditure under Capital Sector could not be ascertained.
- c. Cross check of actual revenue expenditure as shown in the budget documents against budget provision in respect of development sector revealed that there was overall savings of ₹ 32.19 crore under 25 Major Heads. Major savings were noticed in '2059-Public Works' (₹ 4.26 crore), '2052-Finance' (₹ 4.22 crore), '3054-Roads and Bridges' (₹ 4.11 crore), '2225-Welfare of Scheduled Tribes' (₹ 3.52 crore), '2202-General Education' (₹ 3.05 crore) *etc.* The Council had incurred expenditure ranging from 0.65 *per cent* to 57.93 *per cent* of budget provision under these Major Heads. The Council did not incur any expenditure under 11 Head of accounts *viz.*, '2059-Public Works', '2052-Finance', '2215- water supply and sanitation', '2216-Housing', '2217-Urban Development', '2425-Co-operation', '2702-Minor irrigation', *etc.* though budget provision was made for ₹ 16.45 crore. Reason for savings was not found on records.

However, during scrutiny of the Annual Accounts revealed that out of 25 major Heads shown in the budget document, as stated above, expenditure of ₹ 493.16 crore was incurred against 21 Major Heads. Saving were noticed in seven Major Heads *viz.*, '2501-Rural Development' (₹ 0.16 crore), '2220-Information & Publicity (ICA&T)' (₹ 0.55 crore), '2215-Water Supply and Sanitation' (₹ 0.54 crore), *etc.* The Council did not incur any expenditure under four Head of accounts *viz.*, '2052-Finance', '2402-Soil & Water Conservation', '2217-Urban Development' and '2810-Science & Technology' though budget provision was made for ₹ 4.93 crore. Further, excess of ₹ 466.83 crore was also noticed in 14 Major Heads. Major excess were noticed in '2202-General Edn. (School)' (₹ 269.25 crore), '2070-Information & Technology' (₹ 75.26 crore), '2401-Crop Husbandry (Agri & Allied Services)' (₹ 41.06 crore), '2225-Welfare of Schedule Tribes' (₹ 20.62 crore), '2403-Animal

Resources and Development Department’ (₹ 19.53 crore), ‘2204-Sports and Youth services’(₹ 19.53 crore), *etc.* Reasons for differences in expenditure figures between budget documents and annual accounts were not found on records.

Thus, the budget document did not portray the correct picture.

- d. During the year the Council had collected revenue of ₹ 88.69 crore from its own sources against the budget estimates of ₹ 9.70 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 2019-20 indicate 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**.

## **2.7 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 for the stalls measuring 2.40 mtr. X 1.80 mtr. and ₹ 1800 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 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 of 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 and 2019-20 no target was fixed. Reasons for non-fixing of targets during the years were not found on records.

During scrutiny of the records in respect of five Zonal Development Officers (ZDOs)<sup>8</sup> 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 markets<sup>9</sup> situated within TTAADC area at different revenue villages of five zones. Further, number of markets constructed from its own fund was not found on records. However, collection of revenue by five ZDOs during 2018-20 are shown in **Table 2.13** and in **Chart 2.11**.

**Table 2.13: Collection of revenue by the ZDOs during 2018-19 and 2019-20**

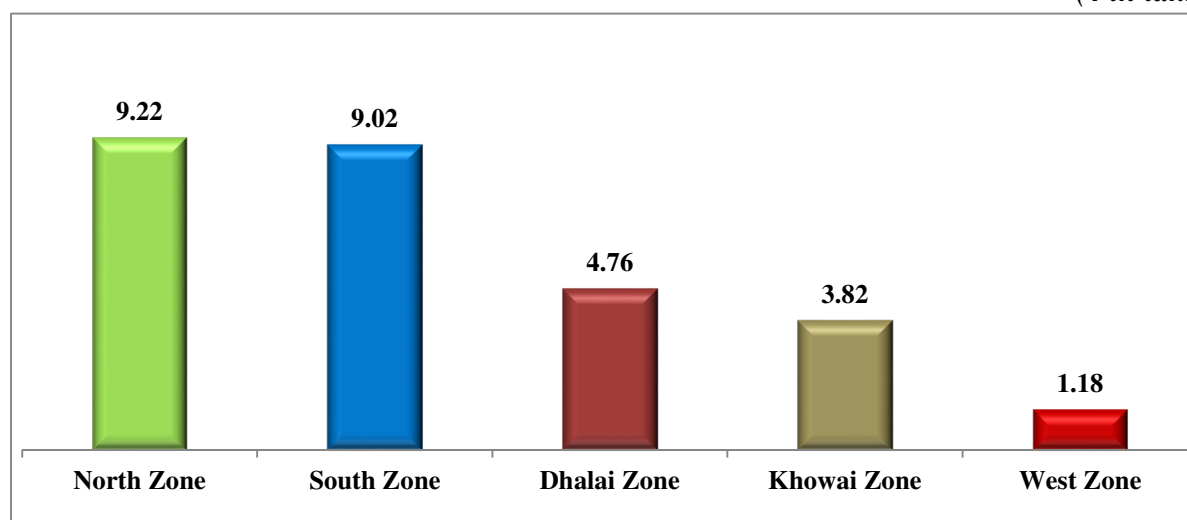
(₹ in lakh)

Year	Market auction	Trade license	Stall rent	sale proceeds	Total
2018-19	22.95	7.51	3.89	0.84	35.19
2019-20	19.44	5.85	2.73	1.80	29.82

Source: Information furnished by the ZDOs

**Chart 2.11: Zone-wise collection of revenue during 2019-20**

(₹ in lakh)



During 2019-20, revenue collection decreased by 26 per cent as compared to previous year. Reasons for decrease in revenue collection during 2019-20 were shown in **Table 2.14**.

**Table 2.14: Audit observation against collection of revenues by the Zones**

Zone	Audit Observation	Reply furnished by the ZDO
West Zone	During 2019-20 markets at Manaipathar and Thalibari under Mohanbhog Sub-Zone, markets at Ramnagar in Bishramganj Sub-Zone were auctioned for 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.

<sup>8</sup> ZDO, West Zone; ZDO, Khowai Zone; ZDO, Dhalai Zone; ZDO, North Zone and ZDO, South Zone

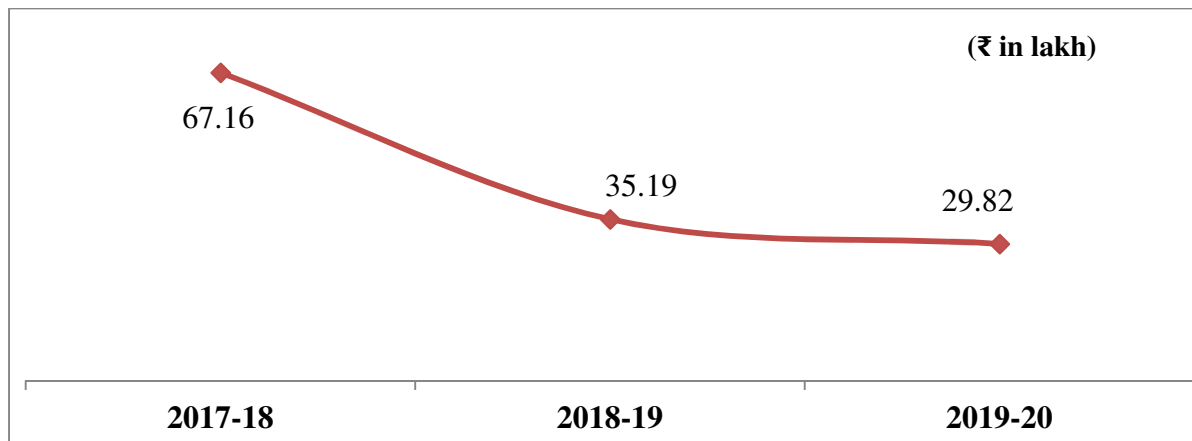
<sup>9</sup> West Zone: 46; Khowai Zone: 30; Dhalai Zone: 21; South Zone: 68 and North Zone: 30

Zone	Audit Observation	Reply furnished by the ZDO
<b>Khowai Zone</b>	Revenue from market auction increased from ₹ 2.68 lakh in 2018-19 to ₹ 3.34 lakh in 2019-20 (19.76 <i>per cent</i> ). Collection of trade license decreased in 2019-20 by 61.54 <i>per cent</i> compared to previous year. Reasons for short collection of trade license were not found on records.	No response had been received.
<b>Dhalai Zone</b>	Collection of revenue decreased by 12.34 <i>per cent</i> in 2019-20 compared to 2018-19. From the information furnished by the Sub-ZDOs, it was noticed that Raishyabari market under Gandacherra Sub-Zone could not be auctioned due to prevention by the local people. Ganganagar Sub Zone did not auction any market under its jurisdiction during 2019-20. Reasons for not auctioning were not found on records. All other markets under the control of Sub ZDOs were shown as auctioned but reasons for less collection were not found on records. Collection of trade license decreased from ₹ 1.65 lakh in 2018-19 to ₹ 1.01 lakh (38.79 <i>per cent</i> ). Reasons for short collection were not found on records. Realisation of stall rent also decreased during 2019-20 compared to 2018-19. From the information furnished by the Sub-ZDOs and ZDO, it was noticed that in six markets under four Sub-Zones, 39 stalls were allotted but stall 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 Sub-ZDOs or ZDO against the defaulters was not found on records.	ZDO, Dhalai Zone stated (December 2021) that all Sub-ZDOs were directed to maintain Asset Register for market auction, stall rent and trade license fee but the action taken by the Sub-ZDOs were not furnished till October 2022.
<b>North Zone</b>	Collection of revenue decreased from ₹ 15.39 lakh in 2018-19 to ₹ 9.22 lakh in 2019-20. Revenue collection from market auction decreased by 43 <i>per cent</i> , trade license by 28 <i>per cent</i> and stall rent by 38 <i>per cent</i> during the year as compared to the previous year. Reason for decrease in collection of revenue was not found on records.	ZDO, North Zone stated (January 2022) that all 10 market stalls at Nabincherra under Sub ZDO, Machmara were illegally occupied by local people and they were running small shops for their livelihood. It was further intimated that initiative would be taken for allotment of stalls so that rent could be collected from the allottees.



During 2017-18 revenue collection was ₹ 67.16 lakh against a target of ₹ 4.55 crore which reduced to ₹ 29.82 lakh in 2019-20. Not fixing a target in 2018-19 and 2019-20 led to a reduction in collection of revenue over the previous years, as shown in **Chart 2.12**.

**Chart 2.12: Status of collection of revenue during 2017-18 to 2019-20**



Thus, it appears that the Council did not have any proper control over the market stalls existing in the TTAADC area constructed by it or taken over from the State Government. The Council can fix realistic revenue targets and increase its revenue substantially by allotting and auctioning the market stalls taken over and constructed by it.

## 2.8 Conclusion

- During 2019-20, the Council had a revenue surplus of ₹ 25.88 crore and fiscal deficit of ₹ 9.35 crore. Fiscal deficit of the Council was improved during the year compared to previous year. Revenue Receipts increased by 9.23 *per cent* as compared to the previous year.
- During the last five year period, the total revenue expenditure was on an increasing trend due to increase in expenditure in respect of Revenue Account. Revenue expenditure was 93.14 *per cent* and Capital expenditure was 6.12 *per cent* during the year. Percentage of General, Social and Economic Services to total expenditure were 20.22, 62.93 and 16.33 against the percentage of 16.46, 66.96 and 14.34 respectively in 2018-19.
- 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 and 95.84 and RE as a percentage of Revenue Receipt (RR) ranged between 93.53 *per cent* and 106.93 *per cent* during the same period.
- Committed Expenditure (CE) steadily increased during the period of last five years 2015-20. After disbursement of committed expenditure only 19.46 *per cent* of total revenue expenditure was incurred for maintenance and operation of other social and economic services in the Council during the year 2019-20. During the year, Capital expenditure was 6.12 *per cent* of TE which decreased by 65.47 *per cent* as compared to the previous year due to decrease in expenditure under the Major Head (MH) '4225-Capital outlay NITI Aayog', MH '5054-Road & Bridges', etc.

- During the year the Council had spent 65.85 *per cent* of total fund available with it leaving a closing balance of ₹ 348.68 crore. It was noticed that closing balance constitutes General Provident Fund (GPF) of ₹ 6.21 crore, ₹ 79.52 crore with Executive Officer (Finance), ₹ 198.98 crore with Executive Officer (Admn.), ₹ 2.85 crore lying with Chief Engineer (Water Resources) and Chief Engineer, (Drinking Water & Sanitation) and ₹ 122.77 crore was lying with other DDOs. In addition, ₹ 61.65 crore minus balances were with the Chief Engineer (Water Resources), Chief Engineer (Drinking Water & Sanitation) and Tripura State Electricity Corporation Limited.
- During the year the budget estimates of the Council was ₹ 987.19 crore against which it had received ₹ 632.83 crore from the State Government and its own sources. Reason for making excess provision in the budget was not found on records.
- Budget prepared by the Council during the year was not rational. Provision was made for ₹ 987.19 crore against which it had received only ₹ 632.83 crore from the State Government and its own sources. Further, Department wise allocation was made for ₹ 987.19 crore but Head wise break-up was given under Revenue sector for ₹ 421.25 crore only. Detail break-up of balance expenditure of ₹ 565.94 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 and not auctioning markets and non-fixing of targets for revenue collection during the year led to reduction in collection of revenue during the year.

## **2.9 Recommendations**

*In view of the ongoing irregularities, 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/deficit.*
- 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 30<sup>th</sup> June of the following year for conducting audit.

The Council prepared its Annual Accounts for the year 2019-20 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 <sup>10</sup> )
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 the statements submitted by the Council, it was noticed:

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

<sup>10</sup> 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, disbursement under the Head of Accounts '0040-Sales Tax' was depicted as ₹ 16.31 lakh but in Statement No.3 disbursement under Sales Tax was shown as ₹ 32.62 lakh. As a result, disbursement under Deposit Section remained overstated by ₹ 16.31 lakh.
- As per Statement No. 6, disbursement under the Head of Accounts '0028-800 Tax on Income/Professional Tax' was depicted as ₹ 96.99 lakh but in Statement No.3 disbursement under 'Tax on Income/Professional Tax' was shown as ₹ 9.70 lakh. As a result, disbursement under Deposit Section remained understated by ₹ 87.29 lakh.
- Statement-7 depicts Receipts, Disbursements and balances under Heads relating to District Fund and Deposit Fund with the information Head of account, Opening Balance, Receipts, Disbursements, Closing Balance and Explanatory Notes. But the Council did not submit Statement 7 along with the accounts.

### **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 the records of 20 DDOs *i.e.*, Executive Officer (EO) (Finance), EO (Administration), five Zonal Development Officers (ZDOs), five Executive Engineers (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 evidences were obtained, wherever necessary, to substantiate the audit findings.

Audit of the accounts of TTAADC for the year 2019-20 was taken up to assess the completeness, measurement and regularity of the transactions recorded during the year. Audit also assessed whether the recorded transactions had properly been classified, accounted for/ disclosed wherever required. Results of audit are discussed in the succeeding paragraphs.

### **3.3 District Fund**

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

Discrepancies noticed during audit of District Fund are discussed in succeeding paragraphs.

### 3.3.1 Revenue Section

#### 3.3.1.1 Receipt of Scheme funds of ₹ 4.00 crore not routed through Council Accounts

Scrutiny of the records of the DDOs revealed that 13 DDOs received ₹ 4.00 crore during 2019-20 directly from the various departments of the State Government for implementation of schemes related to MPLADS, SDRF, NFSM, PKVY, MOVCD-NER, ATMA, 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 ₹ 4.00 crore during 2019-20.

#### 3.3.1.2 Overstatement of expenditure

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. Further, 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'.

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

**Table 3.2: Audit observation on overstatement of expenditure**

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
1	19 DDOs (Appendix-IV)	Test check of the accounts and information furnished by the DDOs revealed that during 2019-20, 19 DDOs refunded the auction money (undisbursed amount under salary, festival advance) amounting to ₹ 4.61 crore to the EO (Finance), as detailed in <b>Appendix- IV</b> , but in the Annual Accounts of the DDOs these were shown as expenditure instead of posting as deduct-receipts. This had resulted in overstatement of expenditure by ₹ 4.61 crore during 2019-20.	4.61
2	Zonal Development Officer, Khowai Zone	(i) The Zone while preparing Annual Accounts for the year 2019-20 had shown ₹ 26.10 lakh as receipts and expenditure from the Principal Officer, Agriculture for 'maintenance of market stalls' and 'maintenance of water reservoir tank at Takchaya Orchard' during the year 2019-20 but scrutiny revealed that the fund had been	1.31

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
		<p>received and spent in the previous year. As a result, expenditure for the year 2019-20 was overstated by ₹ 26.10 lakh.</p> <p>(ii) Test check of the Annual Accounts for the year 2019-20 revealed that ₹ 21.48 lakh, ₹ 20.40 lakh, ₹ 21.00 lakh, ₹ 25.46 lakh, ₹ 3.04 lakh, ₹ 5.66 lakh, ₹ 2.78 lakh, ₹ 1.99 lakh and ₹ 2.86 lakh were shown as receipts and expenditure under the scheme 'Salary ADC Own staff', 'Salary ADC Own staff (V/S)' and 'ALT/S/M' respectively. But, in the Budget Control Register, Cash Book and bank statement no such transaction were noticed.</p> <p>On being pointed out in audit ZDO, Khowai Zone confirmed the facts and stated that these funds were not received during the year. However, while preparing Annual Accounts for the year 2019-20, these were inadvertently shown as receipt and expenditure against the aforesaid Head.</p> <p>As a result, receipt and expenditure pertaining to 2019-20 was overstated by ₹ 1.05 crore.</p>	
3	<b>Zonal Development Officer, North Zone</b>	<p>During preparation of Annual Receipt and Payment Accounts for the year all salary heads viz., '2070-Salary ADC own', '2202-Salary Social Education State Deputed', '2515-Salary Panchyat State deputed' and '2220-Salary ICAT' were clubbed and shown against the Head '2070-Salary (all Heads)'. Total payment against the Head of Account '2070-Salary (all Heads)' during the year was shown as ₹ 7.96 crore. However, it was noticed from the Budget Control Register maintained by the ZDO, North Zone that during the year ZDO had spent ₹ 7.63 crore against the above heads.</p> <p>This had resulted in overstatement of receipts and payments against the Head of Account 2070-Salary (all Heads) amounting to ₹ 0.33 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 ₹ 0.33 crore.</p>	0.33
4	<b>Zonal Development Officer, South Zone</b>	<p>ZDO, South Zone while preparing the Annual Accounts for the year 2019-20 had shown ₹ 34.30 lakh as expenditure against 'Excluded Area Development Fund' instead of posting ₹ 34.30 lakh, returned to the EO (Finance) in March 2020, as minus expenditure.</p>	0.34

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
		This had resulted in overstatement of expenditure by ₹ 34.30 lakh.	
5	<b>Executive Engineer, South Division</b>	In the Annual Receipt and Payment Accounts for the year 2019-20 total payment during the year was shown as ₹ 9.11 crore. However, it was noticed from the Cash Book maintained by the Division that during the year the Division had spent ₹ 8.87 crore (Own fund: ₹ 5.51 crore; NITI Aayog: ₹ 3.36 crore). This has resulted in overstatement of payment amounting to ₹ 0.24 crore in the accounts of the Division with corresponding overstatement of expenditure' in the accounts of the Council to that extent.	0.24
6	<b>Executive Engineer, Dhalai Division</b>	<p>(i) EE, Dhalai Division while preparing the Annual Accounts for the year 2019-20 had shown ₹ 26.13 lakh as expenditure against the head '5054-Improvement of road' instead of posting ₹ 26.13 lakh, returned to the EO (Finance) in February 2020, as minus expenditure. This had resulted in overstatement of expenditure by ₹ 26.13 lakh.</p> <p>(ii) During 2019-20, the Division had refunded unspent fund of ₹ 1.15 crore to the EO (Finance) but while preparing the Annual Accounts for the year 2019-20 it had shown the same as expenditure against the respective heads instead of showing these as 'transferred to other DDOs'. This had resulted in overstatement of expenditure by ₹ 1.15 crore during 2019-20.</p>	1.41
7	<b>Executive Engineer, North Division</b>	<p>(i) The Division while preparing the Annual Accounts for the year 2019-20 had shown ₹ 12.30 lakh as expenditure against the head 'Community Toilet and 2 nos. JB School' instead of posting ₹ 12.30 lakh returned to the EE, West Division in August 2019, as 'transferred to other DDOs'. This had resulted in overstatement of expenditure by ₹ 12.30 lakh.</p> <p>(ii) The Division had refunded (2 September 2019) unspent fund of ₹ 1.61 crore to the EO (Finance) but while preparing the Annual Accounts for the year 2019-20, it had shown the same as expenditure against the Head 'NITI Aayog' instead of showing these as 'transferred to other DDOs'. This had resulted in overstatement of expenditure by ₹ 1.61 crore during 2019-20.</p>	2.16

Sl. No.	Name of DDO	Remarks	Amount overstated (₹ in crore)
		(iii) During scrutiny of the Cash Book, Advance Register, etc. it was noticed that an amount of ₹ 42.79 lakh was lying as outstanding advances against the Implementing Officers (IOs) at the end of 2019-20. The outstanding advances lying with the IOs were shown as expenditure and also reflected in the closing balance of the Division. Therefore, expenditure of the Division was overstated by ₹ 42.79 lakh during 2019-20.	
8	<b>Executive Engineer, Khowai Division</b>	The Division while preparing the Annual Accounts for the year 2019-20, showed ₹ 7.25 lakh as expenditure against the head '4225-Constn. and upgradation of road under NITI Aayog 2016-17' instead of posting ₹ 7.25 lakh, returned to the EO (Finance) in June 2019, as 'transferred to other DDOs'. This had resulted in overstatement of expenditure by ₹ 7.25 lakh during 2019-20.	0.07
9	<b>Executive Engineer, West Division</b>	During the year total receipts and payments against the Head of Account '3054' was shown as ₹ 1.39 crore. EE, West Division did not maintain any ledger. However, it was noticed from the cash abstract maintained that the Division had shown expenditure of ₹ 0.62 crore during the year.  This had resulted in overstatement of expenditure of ₹ 0.77 crore against the Head of Account '3054'.	0.77
10	<b>Divisional Forest Officer (DFO), Khumulwng</b>	During 2019-20, DFO, Khumulwng had refunded sale of seedling of ₹ 23.48 lakh to the EO (Finance) but while preparing the Annual Accounts for the year 2019-20, DFO, Khumulwng had shown the same as expenditure against the respective heads instead of showing these as 'transferred to other DDOs'.  This had resulted in overstatement of expenditure by ₹ 23.48 lakh during 2019-20.	0.23
<b>Total</b>			<b>11.47</b>

### 3.3.1.3 Understatement of expenditure

- (a) Scrutiny of the Annual Receipt and Payment Accounts of the EE, West Division for the year 2019-20 revealed that during the year the total receipt and payment against the Head of Account '2059' was shown as ₹ 2.24 crore. EE, West Division did not maintain any ledger. However, it was noticed from the cash abstract maintained by it that during the year the Division had shown expenditure of ₹ 3.57 crore.



This had resulted in understatement of expenditure against the Head of Account '2059' amounting to ₹ 1.33 crore in the accounts of the EE, West Division with corresponding understatement of expenditure against the Head of Account '2059' in the accounts of the Council by ₹ 1.33 crore.

- (b) Scrutiny of the annual Receipt and Payment Accounts of the ZDO, South Zone for the year 2019-20 revealed that the total payment against the Head of Account '2070-Zonal Pay/Contingency' during the year was shown as ₹ 8.91 crore. However, it was noticed from the ledger maintained by the ZDO, South Zone that during the year ZDO had spent ₹ 9.43 crore against the Head of Account '2070-Zonal Pay/Contingency'.

This has resulted in understatement of expenditure against the Head of Account '2070-Zonal Pay/Contingency' amounting to ₹ 0.52 crore 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 ₹ 0.52 crore.

- (c) Scrutiny of the annual Receipt and Payment Accounts of the EE, West Division for the year 2019-20 revealed that the total receipt and payment against the Head of Account '2070-Pay and Allowances' during the year was shown as ₹ 6.61 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 ₹ 7.09 crore.

This has resulted in understatement of expenditure against the Head of Account '2070-Pay and Allowances' amounting to ₹ 0.48 crore in the accounts of the EE, West Division with corresponding overstatement of expenditure against the Head of Account '2070-Pay and Allowances' in the accounts of the Council by ₹ 0.48 crore.

- (d) Scrutiny of the annual Receipt and Payment Accounts of the ZDO, South Zone for the year 2019-20 revealed that the total payment against the Head of Account '2220-ICAT Pay (Deputed)' during the year was shown as ₹ 44.72 lakh. However, it was noticed from the ledger maintained by the ZDO, South Zone that during the year ZDO had spent ₹ 47.00 lakh against the Head of Account '2220-ICAT Pay (Deputed)'.

This had resulted in understatement of expenditure against the Head of Account '2220-ICAT Pay (Deputed)' amounting to ₹ 2.28 lakh in the accounts of the ZDO, South Zone with corresponding understatement of expenditure against the Head of Account '2220-ICAT Pay (Deputed)' in the accounts of the Council by ₹ 2.28 lakh.

- (e) Scrutiny of the annual Receipt and Payment Accounts of the EE, West Division for the year 2019-20 revealed that total payment against the Head of Account '2401' during the year was shown as 'Nil'. EE, West Division did not maintain any

ledger. However, it was noticed from the cash abstract maintained by it that during the year the Division had shown expenditure of ₹ 20.32 lakh.

This had resulted in understatement of expenditure against the Head of Account '2401' amounting to ₹ 20.32 lakh in the accounts of the EE, West Division with corresponding understatement of expenditure against the Head of Account '2401' in the accounts of the Council by ₹ 20.32 lakh.

#### **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 2019-20, the Council had received ₹ 143.00 crore as share of taxes, ₹ 153.40 crore as plan fund and ₹ 243.36 crore as transfer fund. However, in Statement No. 5, the Council showed these receipts as Grants-in-Aid without showing the break-up. Further, in absence of head-wise receipts under plan head, Council had no control over expenditure with respect to allocation, which may lead to diversion of funds.

#### **3.3.2 Capital Section**

##### **3.3.2.1 Understatement of expenditure**

- (a) Scrutiny of the annual Receipt and Payment Accounts of the EE, West Division for the year 2019-20 revealed that the total payment against the Head of Account '4225' during the year was shown as ₹ 11.59 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 ₹ 11.66 crore.

This had resulted in understatement of expenditure against the Head of Account '4225' amounting to ₹ 0.07 crore in the accounts of the EE, West Division with corresponding understatement of expenditure against the Head of Account '4225' in the accounts of the Council by ₹ 0.07 crore.

- (b) Scrutiny of the annual Receipt and Payment Accounts of the ZDO, North Zone for the year 2019-20 revealed that the total payment against the Head of Account '4225-Excluded Area Fund' during the year was shown as ₹ 4.57 crore. However, it was noticed from the Budget Control Register maintained by the ZDO, North Zone that during the year ZDO had spent ₹ 4.83 crore against the above head.

This had resulted in understatement of expenditure against the Head of Account '4225-Excluded Area Fund' amounting to ₹ 0.26 crore in the accounts of the ZDO, North Zone with corresponding understatement of expenditure against the Head of Account '4225-Excluded Area Fund' in the accounts of the Council by ₹ 0.26 crore.

- (c) Scrutiny of the annual Receipt and Payment Accounts of the EE, West Division for the year 2019-20 revealed that the total payment against the Head of Account '5054' during the year was shown as ₹ 6.10 lakh. 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 ₹ 76.00 lakh.

This had resulted in understatement of expenditure against the Head of Account '5054' amounting to ₹ 69.90 lakh in the accounts of the EE, West Division with corresponding understatement of expenditure against the Head of Account '5054' in the accounts of the Council by ₹ 69.90 lakh.

### 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 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 2019-20 revealed that total collection and remittances to the State Government against 'Sales Tax' during the year were shown as ₹ 8.18 lakh and ₹ 32.62 lakh respectively. However, scrutiny of the Annual Accounts submitted by the DDOs revealed that actual collection of ₹ 95.80 lakh and remittances of ₹ 95.90 lakh to the State Government during the year in their accounts, as detailed in **Table 3.3**.

**Table 3.3: Details of collection and remittances of Sales Tax by the DDOs**

(₹ in lakh)

Name of DDO	O/Balance	Receipt	Remittance	C/Balance
ZDO (North)	0.00	3.24	3.24	0.00
EE (West)	3.38	43.69	45.05	2.02
EE (South)	1.84	10.51	10.42	1.93
EE (North)	0.00	7.11	7.11	0.00
EE (Dhalai)	2.11	13.84	15.39	0.56
EE (Khowai)	0.00	17.41	14.69	2.72
IS, Rupaichari	0.01	0.00	0.00	0.01
<b>Total</b>	<b>7.34</b>	<b>95.80</b>	<b>95.90</b>	<b>7.24</b>

This had resulted in understatement of collection and remittance of Sales Tax amounting to ₹ 87.62 lakh and ₹ 63.28 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 (₹ 13.05 lakh) and closing balance (₹ 37.40 lakh) alongwith Statement 3 needs to be reconciled. Thus, 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 vis-a-vis closing balances of previous year were also noticed. So, actual liability of the Council was not reflected in Statement-3.

### 3.4.2 Income Tax

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2019-20 revealed that the total collection and remittances against 'Income Tax' during the year were shown as ₹ 49.94 lakh and 'Nil' respectively. However, scrutiny of the Annual Accounts submitted by the DDOs revealed that actual collection of ₹ 28.59 lakh and remittances of ₹ 28.62 lakh during the year in their accounts, as detailed in **Table 3.4**.

**Table 3.4: Details of collection and remittances of Income Tax by the DDOs**

(₹ in lakh)

Name of DDO	O/Balance	Receipt	Deposit	C/Balance
ZDO (North)	0.00	5.16	5.16	0.00
EE (West)	0.07	4.15	4.15	0.07
EE (South)	0.23	6.31	6.54	0.00
EE (North)	0.00	7.57	7.57	0.00
EE (Dhalai)	0.00	4.72	4.66	0.06
CDPO, Damcherra	0.69	0.68	0.54	0.83
<b>Total</b>	<b>0.99</b>	<b>28.59</b>	<b>28.62</b>	<b>0.96</b>

This had resulted in overstatement of collection of Income Tax amounting to ₹ 21.35 lakh and understatement of remittances of ₹ 28.62 lakh respectively in the accounts of the respective DDOs with corresponding overstatement of receipt and understatement of remittance of Income tax in the accounts of the Council to that extent. Further, differences in opening balance (₹ 22.30 lakh) and closing balance (₹ 72.26 lakh) alongwith Statement No. 3 needs reconciliation. Thus, the discrepancy is a result of inconsistent opening balance, receipts and remittances.

### 3.4.3 Cess

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2019-20 revealed that the total collection and remittances against 'Cess' were shown as ₹ 44.09 lakh and ₹ 28.01 lakh against the actual collection and remittances of ₹ 46.95 lakh and ₹ 37.07 lakh respectively, as detailed in **Table 3.5**.

**Table 3.5: Details of collection and remittances of Labour Cess by the DDOs**

(₹ in lakh)

Name of DDO	O/Balance	Received	Deposited	C/Balance
ZDO (West)	0.00	0.62	0.00	0.62
ZDO (Dhalai)	0.09	0.00	0.00	0.09
EE (West)	0.00	22.48	21.47	1.01
EE (South)	0.39	4.96	4.88	0.47
EE (North)	0.00	4.62	4.62	0.00
EE (Dhalai)	0.00	6.17	6.10	0.07
EE (Khowai)	0.00	8.10	0.00	8.10
<b>Total</b>	<b>0.48</b>	<b>46.95</b>	<b>37.07</b>	<b>10.36</b>

This resulted in understatement of collection and remittances of cess by ₹ 2.86 lakh and ₹ 9.06 lakh respectively. Further, differences in opening balance (₹ 0.01 lakh) and closing balance (₹ 6.21 lakh) alongwith Statement No. 3 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 along with the summarised statements of DDOs who are liable to collect and deposit Labour Cess.

### 3.4.4 Security Deposit

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2019-20 revealed that the total collection and remittances against 'Security Deposit' were shown as ₹ 3.96 crore and ₹ 4.81 crore against actual collection and remittances of ₹ 4.61 crore and ₹ 5.48 crore respectively, as detailed in **Table 3.6**.

**Table 3.6: Details of collection and remittances of Security Deposit by the DDOs**

(₹ in lakh)

Sl. No.	Name of DDO	O/Balance	Receipt	Deposit	C/Balance
1	EO (Admn.)	0.03	5.41	0.57	4.87
2	ZDO (West)	0.27	2.60	0.00	2.87
3	ZDO (Dhalai)	9.77	11.08	8.10	12.75
4	ZDO (South)	1.08	0.00	0.00	1.08
5	EE (West)	369.52	203.59	277.31	295.80
6	EE (South)	107.18	50.94	56.82	101.30
7	EE (North)	73.15	47.67	78.69	42.13
8	EE (Dhalai)	87.67	45.35	83.67	49.35
9	EE (Khowai)	35.82	77.81	35.87	77.76
10	PO (Fisheries)	1.79	15.09	6.25	10.63
11	PO (Health)	0.41	1.01	0.00	1.42
12	PO (SW & SE)	0.16	0.57	0.39	0.34
	<b>Total</b>	<b>686.85</b>	<b>461.12</b>	<b>547.67</b>	<b>600.30</b>

**Source:** Receipts and Payment Accounts submitted by DDOs

This had resulted in understatement of collection and disbursement of Security Deposit by ₹ 0.65 crore and ₹ 0.67 crore respectively.

There is difference in opening balance as well. opening balance reckoned in Statement No. 3 is ₹ 3.43 crore whereas Table 3.6 depicts ₹ 6.87 crore. Differences in opening balance (₹ 3.44 crore) needs reconciliation. Further, in the Statement No. 3, closing balance of 'Security Deposit' was depicted as ₹ 2.59 crore whereas according to the Accounts submitted by DDOs, closing balance should be ₹ 6.00 crore. The understatement of ₹ 3.41 crore was mainly due to wrong accounting of closing balance in the Council's Accounts, as detailed in **Table 3.6**. The difference of ₹ 3.41 crore requires reconciliation. Thus, the discrepancy is a result of inconsistent opening balance, closing balance, receipts and deposits.

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 ₹ 3.41 crore in Statement No. 3. Thus, Statement No. 3 was not portraying actual picture.

### **3.4.5 Professional Tax**

#### **3.4.5.1 Collection and remittances**

Scrutiny of the Annual Accounts (Statement No. 3) of the Council for the year 2019-20 revealed that the total collection and remittances against 'Professional Tax' during the year was ₹ 5.59 lakh and ₹ 9.70 lakh respectively against actual collection and remittances of ₹ 7.89 lakh and ₹ 7.98 lakh respectively.

This had resulted in understatement of collection of 'Professional Tax' in Council's accounts by ₹ 2.30 lakh and overstatement of remittances by ₹ 1.72 lakh.

Further, in the Annual Accounts (Statement No. 3) for the year 2019-20, closing balance of 'Professional Tax' was depicted as ₹ 13.46 lakh whereas according to the Accounts submitted by DDOs, closing balance should be 'Nil'. The difference of ₹ 13.46 lakh needs reconciliation.

### **3.5 Cash Management**

#### **3.5.1 Cash and Bank Balances**

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

EO (Administration) on behalf of the Council, made investments of ₹ 0.16 crore during 2019-20 in the shape of Fixed Deposits (FDs) in Tripura State Co-operative Bank and treated it as expenditure.

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 ₹ 0.16 crore with overstatement of expenditure to that extent.

##### **(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 Implementing Officers (IOs). During scrutiny of the Cash Book of Sub-ZDOs, it was noticed that an amount of ₹ 3.16 crore was lying with the Sub-ZDOs, as shown in **Appendix- V**, as the closing cash balance at the end of March 2020.

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 ₹ 3.16 crore with overstatement of expenditure to that extent 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 ₹ 3.90 crore as closing balance for the year 2019-20. Scrutiny of the 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 an amount of ₹ 15.10 crore was lying as outstanding advances against the IOs at the end of 2019-20.

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 ₹ 15.10 crore during 2019-20 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***

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

Annual Receipt and Payment Accounts submitted by the ZDO, Dhalai for the year 2019-20 revealed that it had closing balance of ₹ 15.67 crore in 2019-20 of which outstanding temporary advance given to the Implementing Officers (IOs) for execution of different works was shown as ₹ 14.76 crore during 2019-20.

Scrutiny of the adjustments made available to audit revealed that during 2019-20, IOs had submitted adjustments of ₹ 64.70 lakh but these were not adjusted and reduced from the outstanding balances shown against the respective IOs. Details are shown in **Appendix-VI**.

This has resulted into overstatement of temporary advances and in turn overstatement of closing balances of the ZDO, Dhalai by ₹ 64.70 lakh during 2019-20. This 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) notification issued (November 2011) with regard to validity of cheques envisaged that cheques remain valid for three months from the date of issue. After expiry of three months, cheques are required to be revalidated by the issuing authority; otherwise, the cheques are treated as lapsed cheques and the amount to be taken back into the accounts.

Scrutiny of the Cash Book revealed that ZDO, Dhalai had received one cheque bearing No. 244106 dated 17-01-2019 for ₹ 2,78,100 from Shri Sudip Bhowmik being security money of tender against supply of pineapple suckers. The cheque had been 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 as of March 2020 for encashment despite expiry of its validity period. As a result, closing balance of the ZDO, Dhalai was overstated by ₹ 2.78 lakh during 2019-20.

**(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 44 cheques valued at ₹ 11.63 lakh issued by 12 DDOs during 2019-20, as mentioned in **Appendix-VII**, 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 2020, 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 revalidation of 44 lapsed cheques, closing balance of the council was understated by ₹ 11.63 lakh during 2019-20.

**(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 2019-20, 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 2020. The differences in closing balances of DDOs and closing balance of Council ranged between ₹ 34.81 crore and (–) ₹ 24.07 crore.

During 2019-20, closing balance in respect of 30 DDOs was shown as ₹ 328.86 crore in the accounts as on 31 March 2020 against the actual balance of ₹ 335.84 crore, as per Cash Books. Details are shown in **Appendix-VIII**.

The difference of ₹ 6.98 crore in 2019-20 in the closing balance of 30 DDOs remained unreconciled.

### **3.6 Conclusion**

Subject to our observations in the preceding paragraphs, we report that the seven statements which detail the receipts and disbursements of the Council for the year 2019-20 with bifurcation of expenditure under revenue, capital, debt and deposit are in agreement with the books of Accounts. Receipt of Scheme funds not being routed through Council accounts, non-accountal of expenditure incurred by DDOs and classification of receipts under share of taxes, plan fund, transfer fund in the accounts without breakup reflect on poor book keeping and accounting by the Council. Further, comments on cash and bank balance in the Accounts reveal absence of adequate administrative and financial controls in the Council, which needs immediate redressal.

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 3.4.1 to 3.4.4**, 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.

### **3.7 Recommendations**

The Council may consider the following recommendations:

- i. *The Council may adhere to the prescribed format of accounts for transparency and completeness in Annual Accounts.*
- ii. *The Council may ensure proper accounting of all receipts for implementation of schemes.*
- iii. *The Council may devise a system of periodical review of accounting records to identify mistakes within the accounting period so that corrective action is taken.*
- iv. *The Council should ensure that the Deposit Fund information is accurately recorded in the Annual Accounts to show the actual liability of the Council to be deposited in next year.*



# **CHAPTER-IV**

## **Compliance Audit**



## Chapter-IV: Compliance Audit

### 4. Introduction

Compliance Audit of TTAADC, Khumulwng for the year 2019-20 was carried out to assess 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 complied with.

Important audit findings that emerged in course of audit are summarised in **Table 4.1**.

**Table 4.1: Summary of Audit observations**

(₹ in crore)			
Sl. No.	Audit observation	Para reference	Objected amount
	<b>Implementation of Placement Linked Employability Training Programme</b>	4.1	
1.	<i>Unfruitful Expenditure</i>	4.1.1	0.29
2.	<i>Excess payment</i>	4.1.2	0.07
	<b>Other Audit Observations</b>	4.2	
3.	<i>Wasteful expenditure</i>	4.2.1	0.20
4.	<i>Loss to the Council</i>	4.3	0.17
	<b>Unfruitful Expenditure</b>	4.4	
5.	<i>Unfruitful expenditure on installation of 16 seated Motion chair professional 5D theatrical show at Khumulwng park</i>	4.4 (A)	0.63
6.	<i>Unfruitful expenditure on construction of assembling market at Lalit bazar, Mandwi under West Tripura.</i>	4.4 (B)	0.96
7.	<i>Unfruitful expenditure on Improvement of road from Joyshree bazar to Machmara PWD road</i>	4.4 (C)	0.57
8.	<i>Unfruitful expenditure on construction of two RCC triple cell box culvert at Baluabari and Maswraibari under Ramshankar VC</i>	4.4 (D)	0.74
9.	<i>Unfruitful expenditure on construction of Tribal rest house for senior citizens at Murasingh Para, Patichari (Near Mela Ground), Santirbazar, South Tripura</i>	4.4 (E)	0.15
10.	<i>Excess expenditure due to inflated estimated cost</i>	4.5	0.73
<b>Total</b>			<b>4.51</b>

Important issues are discussed in the succeeding paragraphs.

## 4.1 Implementation of Placement Linked Employability Training Programme

### 4.1.1 Unfruitful Expenditure

Government of Tripura accorded (27 January 2017) Administrative Approval and Expenditure Sanction of ₹ 4.50 crore for Skill Development under Placement Linked Employability Training Programme (PLETP) and the amount was placed at the disposal of the Chief Executive Officer (CEO), TTAADC, Khumulwng. CEO, TTAADC invited (November 2017) Expression of Interest (EoI) for imparting placement linked employability training programme for Scheduled Tribes (ST) youth (men and women). All India Society for Electronics and Computer Technology (AISECT) was selected for imparting training on 'rod binding' and 'motor mechanic', after evaluation of the four bids received in response to the EoI through a committee for imparting the training to 425 candidates at a cost of ₹ 59.33 lakh. Accordingly, an agreement (6 June 2018) was signed with the AISECT for providing training to 200 trainees on 'rod binding' and 225 trainees on 'Motor Mechanic' as detailed in **Table 4.2**.

**Table 4.2: Details of the agreement with the AISECT for imparting training**

Name of Agency	Name of trade	No of trainees	Amount (in ₹)
AISECT	Rod binding	200	30,40,000
	Motor Mechanic	225	28,93,230
	<b>Total</b>	<b>425</b>	<b>59,33,230</b>

As per terms and conditions of the agreement, the payment to the agency was to be made in five instalments- (i) 10 *per cent* after acceptance of LoI and signing of agreement, (ii) 15 *per cent* after selection of trainees, registration and starting of classes (iii) 35 *per cent* after midterm appraisal by TTAADC, successful completion of training and certification (iv) 25 *per cent* after placement assistance of at least 70 *per cent* of the trainees. No payment will be made in case of placement being less than 40 *per cent*. For other cases on pro-rata basis. (v) 15 *per cent* after six months of tracking report and as per MIS subject to satisfaction of first party.

Audit found that the agency completed the training to 425 candidates and provided completion certificate to the trainees. But, contrary to the conditions of the agreement, the agency did not provide any placement to the trainees. The agency was paid ₹ 28.58 lakh<sup>11</sup> against completion of training and distribution of certificates, during the period from January 2019 to May 2020.

<sup>11</sup>

Sanction Memo No. and Date	Amount (in ₹)	Event
69-75 dated 10-01-19	5,93,323	For starting the training programme like mobilisation/pre-counselling, etc.
230-36 dated 01-03-19	3,50,735	For selection, registration/starting class, etc.
380-86 dated 03-05-19	5,26,102	For selection, registration/starting class, etc.
47-52 dated 19-05-20	13,88,308	For successful training and certification, etc.
<b>Total</b>	<b>28,58,468</b>	

On being pointed out by audit, PO (Industries) stated (April 2022) that AISECT had completed the training against both the agreements and provided certificate to the trainees. Accordingly, as per agreement 60 *per cent* of the agreement value was paid to the agency.

But the fact remained that as per agreement, the Council had to tie up with a leading name and brand in the field of skill development to promote scope of wage employment of the trainees immediately after successful completion of such training. Thus, due to non-insistence by Council for fulfilment of condition of placement of 70 *per cent* of trainees, the expenditure of ₹ 28.58 lakh on training remained unfruitful.

#### 4.1.2 Excess payment

Government of Tripura accorded (15 December 2017) Administrative Approval and Expenditure Sanction of ₹ 1.19 crore and the amount was placed at the disposal of the Chief Executive Officer (CEO), TTAADC, Khumulwng for employment linked skill development for male and female beneficiaries. CEO, TTAADC invited (10 January 2019) sealed tender for placement linked employability training programme for the unemployed ST youths within TTAADC area. Out of eight technical and financial bids received in response, the committee recommended (8 February 2019) the lowest rate quoted by the bidder, AISECT for the training under the trades *viz.*, tailoring, domestic Data Entry Operator, motor driving, mobile repairing, beautification and carpentry. An agreement was signed (20 June 2019) with the AISECT for providing training to 775 trainees at a cost of ₹ 86.94 lakh.

As per terms and conditions of the agreement, the amount was to be paid in three instalments- (i) 10 *per cent* of the contract value after seven days of starting of the classes/training, (ii) 40 *per cent* at the middle of the training courses in half of duration of the training courses (iii) 50 *per cent* after successful completion of training courses and certification to the trainees as per report submitted by the second party and countersigned by concerned ZDO and Superintendent of Industries/ Development Officer. Further, para 8 of the agreement stipulates that trainees should have a minimum attendance of 70 *per cent*. Those having less than 70 *per cent* shall be considered as dropout.

The agency had completed the training during the period from July 2019 to October 2019 and provided certificate to the trainees. The agency was paid ₹ 86.13 lakh<sup>12</sup> against completion of training and distribution of certificates.

<sup>12</sup>

Sanction Memo No and Date	Cheque No and date	Amount (in ₹)	Event
708-14 Dated 28-08-19	160212 Dated 30-08-19	8,22,912	10% of the total training cost of 775 trainees after seven days
1038-44 Dated 07-12-19	160215 Dated 13-12-19	32,91,649	40% of the total training cost of 775 trainees at the middle of the training course
61-66 Dated 28-05-20	160235 Dated 11-06-20	41,14,562	50% of the total training cost of 775 trainees
		3,83,400	Assessment and Certificate cost of 639 trainees
<b>Total</b>		<b>86,12,523</b>	

Scrutiny of the records revealed that out of 775 trainees, 136 trainees were not allowed to sit in the assessment test as they were having attendance less than 70 *per cent*. As a result, these 136 trainees, as detailed in **Table 4.3**, were treated as dropout and certificates were given to 639 trainees only.

**Table 4.3: Details of dropout trainees**

Zone	Tailoring	Motor driving	Mobile Repairing	DEO	Beautification	Carpentry	Total
South	4	6	Nil	5	Nil	Nil	15
West	13	10	22	23	1	Nil	69
Dhalai	9	11	Nil	12	11	9	52
<b>Total</b>	<b>26</b>	<b>27</b>	<b>22</b>	<b>40</b>	<b>12</b>	<b>9</b>	<b>136</b>

*Source: Records of PO (Industries)*

However, in contravention of the terms and conditions of the agreement, 50 *per cent* of the contract value, except certification cost of 136 trainees, as final payment was paid for all the 775 trainees with excess payment of ₹ 6.67 lakh as detailed in **Table 4.4**.

**Table No.4.4: Details of excess payment made to the agency**

(in ₹)

Trade	Tailoring	Motor driving	Mobile Repairing	DEO	Beautification	Carpenter	Total
Rate of training cost per trainees	10,184	12,012	5003.96	11,572	7,627	8855	
No. of drop out trainees	26	27	22	40	12	9	<b>136</b>
Training cost for drop out trainees	2,64,784	3,24,324	1,10,087	4,62,880	91,524	79,695	<b>13,33,294</b>
<b>Excess payment</b> (50 <i>per cent</i> of training cost)	1,32,392	1,62,162	55,044	2,31,440	45,762	39,848	<b>6,66,648</b>

The agency did not submit any soft version of the trainee database after completion of the training, though required as per para 10 of the agreement. Further, as per agreement, the Council had to arrange suitable tie up with a leading name and brand in the field of skill development to promote scope of wage employment of the trainees immediately after successful completion of such training. But in this regard, no information was furnished to audit though asked for.

Thus, there was an excess payment of ₹ 6.67 lakh being 50 *per cent* of training cost of 136 drop out trainees.

## **4.2 Other Audit Observations**

### **4.2.1 Wasteful Expenditure**

Dy. Chief Executive Officer, Khumulwng conveyed (22 October 2016) Administrative Approval and Expenditure Sanction of ₹ 8.16 crore for construction and upgradation of roads under FC Grant/NITI Aayog fund and released the amount in favour of Executive



Engineer (EE), North Division. Out of the Fund, the estimate of the work<sup>13</sup>, i.e. “Construction of road from Blehapara-Bijoy Kr para to Ujan Gachiram para” was technically sanctioned (January 2017) by the Chief Engineer, TTAADC, PWD for ₹ 1.87 crore. The work was put to tender (7 January 2017) and successful bidder (Shri Bhanu Bhusan Das) was awarded (21 February 2017) the work at negotiated rate of 19.75 *per cent* above the estimated cost put to tender allowing six months’ time to complete the work.

During scrutiny of the records made available to audit it was noticed that the work commenced on 5 August 2017 and was carried out upto 21 April 2019. In this regard following were observed.

- i. The work commenced (August 2017) with a delay of five months after handing over (March 2017) of the site to the agency without any reasons for the delay in commencement of the work on the record.
- ii. Inspection report (March 2018) of a team headed by the Chief Engineer revealed that the work was stopped after execution of formation work of 1.00 km. due to carrying problem of materials for flat brick soling and box cell, as reported by the agency. However, in absence of Hindrance Register, the detailed reasons of disruption in the work was not available on records.
- iii. The Report of the team headed by Chief Engineer visit (16 March 2020) to the work site revealed that considering the inaccessibility of the road connectivity for plying vehicle upto the work site, brick soling component of the contract agreement including the remaining formation work would not be possible to execute. The team recommended for payment of final bill against the actual execution in lesser side only after execution of earth filling with proper compaction at approaches of the two RCC Box Cell Culverts already done without wing walls by the agency.
- iv. Accordingly, a lumpsum payment of ₹ 20.00 lakh was paid in November 2019 against 1<sup>st</sup> and final bill. So, it was obvious that as per recommendation of the team no action was taken for compaction at approaches of the two RCC Box Cell Culverts.

From the above it was observed that before preparation and technical sanction of the estimate, the feasibility study was not carried out after a field survey of work site to consider the accessibility of the road connectivity for plying vehicle upto the work site. Further, no initiative was taken by the Council to solve the issues raised by the agency through several correspondences on delay in progress of work. The team headed by the Chief Engineer also visited the site only one year after the date of issue of work order.

On being pointed out in audit, Council stated (December 2022) that lump sum payment of ₹ 20.00 lakh was paid to Agency as the final payment against bill prepared for an actual work-done /measurement basis (earth filling). The portion of road filled up by earth, was

<sup>13</sup> Construction of road from Blehapara-Bijoy Kr para to Ujan Gachiram para via Sarpajoy para within Dasda Sub-Zone under NITI Aayog during the year 2016-17 (RL=10.00 Km)/SH: earth work in formation, Flat brick soling (L=10.00 Km) and construction of two nos Box Cell, Span=4.00 mtr. each

developed proportionately. So, expenditure made for partial development of the existing road can't be denied.

Due to non-flagging the inaccessibility of the work site as the estimate was prepared without field survey, lack of proper monitoring, the work could not be completed. Thus, due to selection of inappropriate work site and lack of monitoring and initiatives taken by the Council, particularly at the initial stage of the work, expenditure of ₹ 20 lakh was wasted and the benefits of connectivity could not reach the population.

### **4.3 Loss to the Council**

Road work<sup>14</sup> of 'Construction of road from Takma Bazar (point Sarat Ch. Para) to Shyamsirai para under BC Manu Sub Zone during the year 2016-17 (RL=2.50)/ SH' was awarded to a contractor<sup>15</sup> at his offered value of ₹ 32.43 lakh (36 *per cent* below the estimated cost of ₹ 50.66 lakh (based on Schedule of Rates (SoR) 2011, put to tender) allowing 120 days' time to complete the work reckoning from the 15<sup>th</sup> day after the issue (25 January 2017) of work order. An agreement was concluded (8 February 2017) with the agency.

Clause 49.1 of the agreement stipulated that the earnest money deposit and additional security (for tenders with quoted rate less than 15 *per cent* of the estimated cost of work put to bid) shall be provided to the department by a bank acceptable to the department not later than the date specified in the letter of acceptance. Clause 54.2 *ibid* stipulated that the department may terminate the contract if the contractor causes a fundamental breach of contract. Clause 54.5 further stipulated that, in such a case, the Engineer-in-Charge on behalf of the Governor of Tripura shall have powers to determine or rescind the contract and that the full security deposit recoverable under the control shall be liable to be forfeited and shall be absolutely at the disposal of the Governor of Tripura.

Scrutiny (January 2022) of the records revealed as follows:

- (1) The work commenced on 9 February 2017 and ₹ 6.67 lakh was paid (13 April 2018) to the contractor after deduction of security deposit of ₹ 0.63 lakh from the bills.
- (2) Inspection Report (9 April 2018) of the Committee under NITI Aayog revealed that the work was suspended after completion of the following components of work:
  - RCC Box Cell Culvert No.1: (i) upto deck slab completed, (ii) one side wing wall completed but span executed 3.00 mtr. instead of requirement of 2.00 mtr.
  - RCC Box Cell Culvert No.2 Abutment wall completed
  - Road side retaining wall: Out of 80.00 mtr., 14.65 mtr. completed.

The Committee found the quality of work executed so far was good.

<sup>14</sup> Construction of road from Takma bazar (point Sarat Ch. Para) to Shyamsirai para under BC Manu Sub Zone during the year 2016-17 (RL=2.50)/ SH: (i) Constn. of two RCC box cell culvert, span=2.00 mtr., clear height= 2.5 mtr., atch. 15.00 mtr. and 39.00 mtr. (ii) earth work information (iii) flat brick soling and (iv) road side retaining wall

<sup>15</sup> Shri Jiten Deb Barma

- (3) The agency proposed (19 July 2018) to surrender the work to the Executive Engineer, South division, TTAADC on the ground of its inability to continue the work at 36 *per cent* below the estimated cost put to tender due to sudden escalation of material prices and labour cost.
- (4) Chief Engineer (CE), PWD, TTAADC accepted (6 August 2018) the surrender letter of the agency and instructed to forfeit earnest money (₹ 0.51 lakh), performance security (₹ 1.62 lakh) and security money (₹ 0.63 lakh) deducted from 1st and 2nd RA Bills. CE also instructed EE, South Division to frame working estimates for the balance work at the earliest for floating tender. Further, EE, South Division issued a Memorandum and debarred the contractor from competing in the tender for a period of six months under South Division, BC Manu. However, copy of the said Memorandum issued by the EE, South Division was not found on records and the security money deposited by the contractor and deducted from the 1st RA Bill (May 2017) and 2nd RA Bill (April 2018) were not forfeited till date of audit. Reason for non-forfeiture of the security money was not found on records.
- (5) The balance work was put to tender and was awarded to another contractor at a cost of ₹ 48.78 lakh which commenced on 4 January 2019 and was completed on 5 March 2020.

It was observed that due to awarding of the balance work to the Contractor at a much higher rate, the Council had to incur an extra expenditure of ₹ 17.24 lakh<sup>16</sup>. Further, the Division did not give any notice to the original contractor indicating the provision of clause 54.2 of the agreement that any expenses which may be incurred in excess of the sum which would have been paid to the original contractor if the whole work had been executed by him shall be borne and paid by the original contractor and may be deducted from any money due to him by Government under his contract or on any other account whatsoever or from his security deposit or the proceeds of sales thereof or a sufficient part thereof as the case may be.

On being pointed out in audit, Council stated (December 2022) that surrender of the work by the contractor after partial execution was un-predicted which could not be foreseen prior to taking up execution. Engineering Officer concerned would be directed accordingly to be more cautious of such lapses in future.

The reply of the Council is not acceptable because Clause 54.2 had been included in the agreement, but the Divisional Officer did not invoke the clause while accepting surrender letter of the agency.

Thus, due to not invoking provision of Clause 54.2 of the agreement, extra expenditure of ₹ 17.24 lakh incurred to complete the balance work could not be recovered from the original contractor, besides, time overrun of 33 months. Due to these failures, the Council incurred an extra expenditure of ₹ 17.24 lakh and there was undue delay in completion of the work. Further, responsibility may be fixed against the Divisional Officer for not

<sup>16</sup> {41 *per cent* (36 *per cent plus 5 per cent*) of ₹ 48.78 lakh} minus ₹ 2.76 lakh (security money of original contractor)

invoking provision of Clause 54.2 of the agreement which resulted in extra expenditure of ₹ 17.24 lakh and non-forfeiture of earnest money (₹ 0.51 lakh), performance security (₹ 1.62 lakh) and security money (₹ 0.63 lakh) deducted from 1<sup>st</sup> RA bill and 2<sup>nd</sup> RA bill of the first contractor.

#### **4.4 Unfruitful expenditure**

##### **A. *Unfruitful expenditure on installation of 16 seated motion chair professional 5D theatrical show at Khumulwng park***

Additional Chief Executive Officer, TTAADC, Khumulwng had accorded (2 May 2018) Administrative Approval and Expenditure Sanction of ₹ 70.85 lakh for installation of 16 seated motion chair professional 5D theatrical show integrated with 40SFX including construction of audience shade at Khumulwng park. Accordingly, the work was completed in four stages at a cost of ₹ 62.93 lakh (supply, installation, commissioning of pneumatically controlled state of the art 16 seated Simulated Theatrical Show Integrated with 4d SFX: ₹ 54.16 lakh; Construction of Audience shade: ₹ 6.12 lakh; Acoustical treatment (ceiling): ₹ 2.39 lakh; and Internal electrification: ₹ 0.26 lakh). The project was inaugurated on 6 March 2019. It was noticed from the records that the project was in operation intermittently for 53 days *w.e.f.* 16 March 2019 to 18 January 2020. Thereafter it was not operated at all.

Further scrutiny revealed as follows:

- The project was not operational due to non-functioning of 16 seated motion chairs and malfunctioning of one smoke chamber.
- As per terms and conditions of the supply order, the agency shall give warranty for motion chair installation against defects in materials or workmanship for a period of 12 months from the date of dispatch or 11 months from the date of commissioning whichever is earlier. Further, agency had to enter a separate agreement for Annual Maintenance Contract (AMC) for three years which will be effective after the expiry of warranty period.

However, as per the condition of the supply order, warranty period was upto 5 February 2020 but security deposit deducted from the 1<sup>st</sup> RA bill along with earnest money of ₹ 4.63 lakh was refunded (3 June 2019) to the agency before expiry of warranty period. Besides, separate agreement was also not made with the agency for AMC for three years, though stipulated in the Work Order.

On being pointed out in audit, EE, West Division stated that the agency had been verbally requested several times, but it did not turn up for AMC.

- Further, for repairing of the motion chairs, only one correspondence was made by the EE, West Division on 18 December 2020 and thereafter no correspondence was found on records. The agency took away (20 January 2021) one control card for repairing purpose but had not returned till date of audit. As per the records, no action was taken by the Division to get the repaired card back.

On Joint verification (15 July 2022) of the project along with representative of the EE, West Division, it was noticed that 16 seated motion chairs and one smoke chamber were not functioning and was lying idle as may be seen in the **Photograph 1**.

**Photograph1: 4D SFX Motion Chair at Khumulwng**



On being pointed out in audit, Council agreed with the audit observation and stated (December 2022) that due to non-functioning of 16 seated Motion chair, supplied and commissioned by M/S Pemier world Technology Ltd., Kolkata, and malfunctioning of a smoke chamber, the proposed 5D theatrical show project lying idle since January 2020. The matter would be looked into seriously and legal views would be sought for taking legal steps against the Agency.

Thus, due to release of security deposit before expiry of warranty period, non-execution of agreement for AMC coupled with absence of proper initiative from the Executive Engineer, West Division for repairing the motion chairs and smoke chamber, the whole project remained idle for more than two years, *i.e.* since 18 January 2020 and the expenditure thereon of ₹ 62.93 lakh rendered unfruitful.

The Council may fix responsibility for refund of security deposit to the agency before expiry of warranty period and also for lack of initiative for maintenance of the motion chair.

**B. *Unfruitful expenditure on construction of assembling market at Lalit bazar, Mandwi under West Tripura***

Additional Chief Executive Officer, TTAADC, Khumulwng conveyed (15 November 2017) Administrative Approval and Expenditure Sanction of ₹ 1.01 crore for construction of wholesale assembling market at Lalit bazar, Mandwi under the West Tripura District during 2016-17 under Rashtriya Krishi Vikas Yojana (RKVY) scheme. The fund was placed at the disposal of Executive Engineer, West Division for execution of the work. Estimates were prepared and sanctioned (4 December 2017) by the Chief Engineer, PWD, TTAADC in two groups<sup>17</sup>. Contractors for both parts of the work were selected through tender and agreements were concluded in both the cases on

<sup>17</sup> Group-I for ₹ 63,98,935 vide TS No. 34/CE/ADC/2017-18/P-I dated 04-12-2017 and Group-II for ₹ 22,62,335 vide TS No. 35/CE/ADC/2017-18/P-I dated 04-12-2017



13 January 2018. Work in respect of Group-I commenced on 14 September 2018 and was completed on 19 March 2020. Total value of work done was ₹ 74.01 lakh. The contractor was paid (18 July 2020) ₹ 64.87 lakh, after deducting statutory dues. Work in respect of Group-II commenced on 29 January 2019 and was completed on 19 March 2020. Total value of work done was ₹ 21.78 lakh. The contractor was paid (8 June 2020) ₹ 19.13 lakh after deducting statutory dues.

Scrutiny revealed that though the entire work was completed in March 2020 with total expenditure of ₹ 95.79 lakh, the market was not handed over to the competent authority for allotment to the beneficiaries. Reasons for not handing over the market to the competent authority for allotment of stalls to the beneficiaries was neither found on record nor stated to audit though asked for. The market was lying idle for approximately two years and as a result, the whole expenditure of ₹ 95.79 lakh became unfruitful.

On being pointed out in audit, Council agreed with the audit observation and stated (December 2022) that construction of the assembling market at Lalit bazar (Gr-I and II) were completed in March 2020 with total expenditure of ₹ 95.79 lakhs. By this time constructed stalls viz Gr-I (eleven) stalls and Gr-II 6 (six) stalls had been handed over by the Division to Zonal Development Officer and allotment process also started.

But copy of handing over/taken over report and in support of allotment of stalls, copy of allotment orders were not furnished though asked for.

***C. Unfruitful expenditure on 'Improvement of road from Joyshree bazar to Machmara PWD road'***

Para 15.1 (2) of the CPWD Works Manual 2012 stipulates that availability of clear site is desirable.

Deputy Chief Executive Officer, Khumulwng conveyed (October 2016) Administrative Approval and Expenditure Sanction for construction and upgradation of roads under NITI Aayog fund. Audit found that estimate of the work 'Improvement of road from Joyshree bazar to Machmara PWD road' was technically sanctioned (January 2017) by the Chief Engineer, TTAADC, PWD for ₹ 76.97 lakh. The work was awarded (9 March 2017) to a contractor<sup>18</sup> at 18.50 per cent above the estimated cost (₹ 76.97 lakh) allowing 180 days' time to complete the work. Scrutiny of records revealed that the work commenced in March 2017 and was carried out upto December 2018. The Council decided to close the agreement in September 2019 and the Chief Engineer, TTAADC, PWD directed (October 2019) the EE, North Division for preparation of final bill after closure of the agreement. On the basis of measurement recorded in the Measurement Book (MB), 2<sup>nd</sup> RA and Final Bill for ₹ 57.16 lakh was prepared by the Assistant Engineer, Kanchanpur Sub-division in May 2019 against which the Division had passed the bill and paid (28 November 2019) net amount of ₹ 22.19 lakh.

Further scrutiny revealed that a team headed by the Chief Engineer visited the work site on 20 September 2019 and submitted a report on 23 September 2019. As per report, the work

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<sup>18</sup> Shri Sajal Deb

commenced on 22 March 2017 and was carried out upto 30 January 2019 with a delay of 444 days due to site dispute, seasonal rain and shortage of bricks in the kiln. The work was suspended in February 2019 due to non-availability of required width of land. Earth work in formation was carried out in 2.90 km. and brick work was completed in 2.60 km. in two stretches against scheduled 3.750 km. One cross drain was completed against scheduled two cross drains. Retaining wall (L=25.00 mtr.) and Toe wall (L=45.00 mtr.) were completed.

The work was physically verified (29 July 2022) by the Audit along with the representative of the EE, North Division. During joint verification it was noticed that the work was lying incomplete. It was further observed as follows:

- Due to non-availability of required width of land formation work could not be carried out in 0.850 km.
- Brick work was carried out in two stretches.
- One cross drain was completed against scheduled two cross drains.
- Retaining wall (L=25.00 mtr.) and Toe wall (L=45.00 mtr.) were completed.

The status of the road could be seen in **Photograph 2**.

**Photograph 2: Status of the road from Joyshree bazar to Machmara PWD road via West Halampara within Dasda sub zone, Laljuri Block under NITI Aayog during the year 2016-17 (RL= 3.750 Km.)**



From the above Audit observed that before approval of the NIT availability of clear site, as stipulated in Para 15.1 (2) of the CPWD Works Manual, 2012, was not ensured. Thus,

due to non-availability of required width of land, formation work could not be carried out in 0.850 km and brick soling in 1.150 km due to which the road remained incomplete.

On being pointed out in audit, Council agreed with the audit observation and stated (December 2022) that since major portion of the work could be completed and payment made on actual work done basis, it can't be treated un-fruitful. Steps would be taken to remove the dispute and complete the balance work at the earliest possible.

But the fact remained that due to non-completion of the certain portion of the road, purpose of improvement of the road was defeated and could not be made motorable. As a result, expenditure of ₹ 57.16 lakh incurred on the road became unfruitful.

The Council may take action against the officials who began the work without ensuring clear site causing wasteful expenditure of ₹ 57.16 lakh.

***D. Unfruitful expenditure on construction of two RCC triple box cell culverts at Baluabari and Maswraibari under Ramshankar VC***

Additional Secretary and Director, Tribal welfare Department, Government of Tripura had conveyed Administrative Approval and Expenditure Sanction of ₹ 73.58 lakh for construction of two RCC triple cell box culverts at Baluabari and Maswraibari under Ramshankar VC, Hezamara RD Block during the year 2018-19 and placed (20 September 2018) the fund. The estimates were technically approved by the Superintending Engineer, Rural Development (RD), 1<sup>st</sup> Circle, Agartala on 26 April 2018 for ₹ 40.54 lakh and ₹ 45.79 lakh respectively.

ZDO, West Zone issued (10 October 2018) work orders in favour of Shri Gourbindu Debbarma, Junior Engineer for execution of the work departmentally. He was allowed to complete the work within 90 days from the date of issue of work orders.

Scrutiny of the records of ZDO, West Zone revealed that the work commenced on 1 January 2019 and was completed on 24 April 2019 with total expenditure of ₹ 73.58 lakh except few components.

ZDO, West Zone had taken up (6 January 2020) the matter with the Director, Tribal Welfare (TW) Department, Government of Tripura for placement of balance fund of ₹ 12.75 lakh. Thereafter no communication was found on record.

The work was physically verified (16 September 2021 and 5 August 2022) by the Audit along with the Implementing Officer and representative of the ZDO, West Zone. During joint verification of triple box cell culvert at Baluabari and Maswraibari under Ramshankar ADC Village it was noticed that the RCC work had been completed at both the places. However, the following components of work were to be carried out: (i) wing wall in one side at Baluabari (ii) wearing coarse on the top of the culverts (iii) approach road and (iv) painting. The status of the box cell culverts could be seen from the **Photographs 3 and 4.**





**Photograph 3: Tripple Box Cell Culvert at Balua bari under Ramshankar VC of Hezamara RD Block**



**Photograph 4: Tripple Box Cell Culvert at Maswrai bari under Ramshankar VC of Hezamara RD Block**

Thus, due to non-communication by the ZDO for more than 21 months for receipt of balance fund of ₹ 12.75 lakh from the TW Department, Govt of Tripura both the RCC box Cell culverts at Baluabari and Maswraibari remained incomplete and there by the total expenditure of ₹ 73.58 lakh became unfruitful.

On being pointed out in audit ZDO (West) stated (17 December 2021) that as per approved estimates, total estimated cost was ₹ 86.33 lakh against which fund was received for ₹ 73.58 lakh. So due to non-availability of balance fund, work could not be completed. It was also intimated that matter had been taken up (10-December 2021) with the respective authority for placement of remaining fund.

Council agreed with the audit observation and stated (December 2022) that the matter of additional requirement of fund worth ₹ 12.75 lakhs was intimated to the Director, TW Department, Government of Tripura requesting for sanction and placement. In response Director TW intimated (12 May 2022) that at present there is no fund available with them and advised to complete the work from TTAADC's own resource. Since the TTAADC was also running through paucity of funds, matter was under consideration of the ADC Authority.

But the reply of the Council is not acceptable because during 2018-19 and 2019-20 the Council could utilise only 68.70 *per cent* and 65.85 *per cent* of the available balances lying with it leaving closing balances of ₹ 329.93 crore and ₹ 348.68 crore at the end of 2018-19 and 2019-20 respectively.

Thus, due to non-revision of the estimates reducing scope of work, both the works could not be completed and thereby the whole expenditure became unfruitful.

Balance work may be completed from the Council's own fund.

**E. Unfruitful expenditure on construction of Tribal rest house for senior citizens at Murasingh Para, Patichari (Near Mela Ground), Santirbazar, South Tripura**

District Magistrate (DM) & Collector, South Tripura, Belonia accorded (June 2018) Administrative Approval and Expenditure Sanction of ₹ 15 lakh under Member of Parliaments Local Area Development Scheme (MPLADS) and placed the fund with the ZDO, South Zone for execution of the project “Construction of Tribal Rest House for Senior Citizens at Murasingh Para, Patichari (Near mela Ground), Santirbazar, South Tripura”. An estimate was prepared (22 June 2018) by the ZDO, South Zone for an amount of ₹ 14.98 lakh on which technical sanction was accorded (26 June 2018) by the Executive Engineer, South Division, PWD, TTAADC. ZDO, South Zone issued (29 September 2018) work order in favour of Shri Rakesh Deb Barma, JE being Implementing Officer (IO) for execution of the work with an estimated cost of ₹ 14.98 lakh allowing four months’ time to complete the work. On scrutiny of records of ZDO, South Zone, it was noticed that Measurement Book (MB) was not maintained. However, as per adjustments submitted by the Implementing Officer the work commenced on 28 November 2018 and was completed on 14 September 2019 with total expenditure of ₹ 14.98 lakh. The rest house was inaugurated in February 2020. ZDO, South Zone did not receive any fund for procurement of furniture to make the rest house operational. Further scrutiny of records revealed that ZDO, South Zone did not approach DM & Collector, South Tripura, for placement of fund for procurement of furniture. Moreover, no employee (Caretaker) was posted in the rest house for day-to-day work. As a result, the building could not be put to use till August 2022.

The work was jointly verified (12 January 2022 and 4 August 2022) by Audit along with Sub ZDO, BC Manu, as a representative of the ZDO, South Zone. During verification it was noticed that the building was illegally occupied by a local person. The status of the building is shown in **Photograph 5**.



**Photograph 5: Tribal rest house for senior citizens at Murasingh Para, Patichari (Near Mela Ground), Santirbazar, South Tripura**

On being pointed out in audit, ZDO, South Zone stated (12 January 2022) that he did not receive any fund for procurement of furniture for use in the building and added that the matter would be taken up with the DM & Collector, Gomati and CEO for placement of fund and posting of Caretaker. He further intimated that the building was not allotted, and he had no idea about the occupation of the building by the local person. He assured to take necessary steps to vacate the building.

Council stated (December 2022) that ZDO, South Zone had been directed to look into the matter seriously and furnish the requirement of fund for purchase of furniture etc. to bring the rest house into use at the earliest.

Thus, in absence of furniture and other infrastructure, the building constructed at a cost of ₹ 15 lakh could not be put to use for the purpose for which it was constructed. Moreover, in absence of monitoring the building was illegally encroached upon.

The Council may take initiative to remove the encroacher at the earliest and to procure furniture to make the rest house operational.

#### **4.5 Excess expenditure due to inflated estimated cost**

During 2019-20, CEO, TTAADC had accorded Administrative Approval and Expenditure Sanction of ₹ 5.05 crore for execution of various works (maintenance/ upgradation of road/market shed/ school building, etc., construction/ renovation of community hall, crematorium etc.) departmentally under the scheme Excluded Area Development Programme. Accordingly, ZDO, North Zone executed 125 works departmentally at different places under the jurisdiction of ZDO (North) on the basis of estimates technically approved by the Executive Engineer, PWD, TTAADC. ZDO had issued work orders in favour of departmental Assistant Engineers, Junior Engineers, Project Assistants, Agri Inspectors etc. as Implementing Officers during the period from 30 July 2019 to 5 February 2020 with the direction to implement the works as per estimates after observing all codal formalities. All the works were shown as completed.

Scrutiny of the estimates revealed that estimates were prepared on the basis of Tripura SoR 2017 for Road & Bridges and Buildings but while preparation contractor's profit as assumed @15 per cent was not deducted from the estimated cost. This despite the fact that Tripura Schedule of Rates (SoR), 2017 for Road and Bridges and Building works assumes contractor's profit and overheads as @ 15 per cent.

As a result, in 125 estimates, value of works was inflated by ₹ 72.81 lakh and thereby excess expenditure was incurred on these works to that extent. Details are shown in **Appendix-IX**.

On being pointed out in audit the Council stated (December 2022) that estimates were prepared on the basis of Tripura SoR for Road and Bridges and Building works, 2017 which were technically sanctioned by the EE, SE and CE. While preparing estimates, due to remoteness of the work sites extra labour charge in the shape of head carriage was not considered which was compensated by not deducting contractor's profit. However, engineering wing would be directed to take care while preparing estimates so that no question of compensatory provision arises and rules are followed rigidly.

The fact remained that while sanction of estimates by the competent authority for departmental execution of works, contractors' profit should have been deducted from the estimated cost of the work. Thus, due to non-deduction of contractor's profit from the estimated costs, in 125 estimates, value of works was inflated by ₹ 72.81 lakh.

#### **4.6 Outstanding Inspection Reports**

Audit observations on financial irregularities and defects in the maintenance of accounts noticed during audit and not settled on the spot were communicated to the higher authorities through Inspection Reports (IRs). Rule 78 of TTAADC Fund Rules, 2005, prescribed that the Council shall furnish replies to the IRs within six weeks from the date of receipt. Further, as per Rule 78 (v) of the TTAADC Fund Rules, 2005, a committee under the chairmanship of Chief Executive Officer with two members was to be constituted to examine and settle the outstanding paragraphs of Inspection Reports. However, analysis of the position of outstanding Inspection Reports showed that 122 paragraphs included in three IRs issued during 2009-10 to 2017-18 were pending for settlement as of October 2021.

As a result, irregularities pointed out in those IRs had not been addressed ever since the issue of Audit Reports.

The Council stated (December 2022) that since there was no committee Constituted as per provision of Rule 78 of the Fund Rule-2005, IRs could not be placed before the committee for decision towards preparing ATR on the IR(s). However, a PAC like committee comprising five members of the Council has been Constituted. The committee is likely to begin functioning. All the outstanding paras would be placed before the committee, for their examination and settlement.

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

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

Though, the Audit Reports for the years 1985-86 to 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).

#### **4.8 Conclusion**

In implementation of 'Placement Linked Employability Training Programme', excess payment was made to the agency in violation of terms and conditions. Moreover, the basic objective of the scheme, *i.e.*, providing job for the trainees could not be fulfilled.

Road from Blehapara-Bijoy Kr para to Ujan Gachiram para could not be completed due to inappropriate selection of work site and lack of monitoring and initiatives taken by the Council, particularly at the initial stage of the work, leading to wasteful expenditure of ₹ 20 lakh.



The project “Installation of 16 seated Motion chair professional 5D theatrical show at Khumulwng park” was lying idle from January 2020 and thereby the entire expenditure of ₹ 62.93 lakh made on the project became unfruitful due to release of security deposit before expiry of warranty period, non-execution of agreement for AMC coupled with inadequate initiative from the Executive Engineer, West Division to get the motion chairs and smoke chamber repaired.

The assembling market at Lalit bazar, Mandwi was lying idle since March 2020 as the market was not handed over to the competent authority for allotment to the beneficiaries and thus the whole expenditure became unfruitful.

Due to non-availability of required width of land in respect of the work “Improvement of road from Joyshree bazar to Machmara PWD road” formation work could not be carried out in 0.850 km and brick soling in 1.150 km and thereby the road remained incomplete.

In absence of furniture and other infrastructure, the Tribal rest house for senior citizens at Murasingh Para constructed at a cost of ₹ 15 lakh could not be put to use for the purpose for which it was constructed. Moreover, in absence of monitoring the building was illegally encroached upon.

Estimates were prepared on the basis of Tripura Schedule of Rates for Road and Bridges 2017 but while preparation contractor’s profit as assumed @ 15 per cent was not deducted from the estimated cost. As a result, in 125 estimates, value of works was inflated by ₹ 72.81 lakh and thereby excess expenditure was incurred on these works to that extent.

#### 4.9 Recommendations

The Council may consider the following recommendations:

- i. *Proper planning may be ensured before taking up of any projects and regularly monitored to avoid unfruitful and wasteful expenditure.*
- ii. *The Council may fix responsibility for refund of security deposit to the agency before expiry of warranty period and also for lack of initiative for maintenance of the motion chair.*
- iii. *Necessary steps may be taken for utilisation of completed assets like wholesale assembling market.*
- iv. *Initiatives may be taken up to obtain adjustments from the Implementing Officers immediately after completion of works and a monitoring mechanism may be put in place for tracking the outstanding advances given to the Implementing Officers.*
- v. *The Council may take action against the officials who began the work without ensuring clear site causing wasteful expenditure of ₹ 57.16 lakh.*

- vi. *The Council may take initiative to remove the encroacher of Tribal rest house for senior citizens at Murasingh Para, at the earliest and to procure furniture to make the rest house operational.*
- vii. *Internal controls may be strengthened for proper functioning of the Council.*



**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 2019-20**  
*(Reference: Paragraph 2.3)*

(₹ in lakh)

Part - I DISTRICT FUND												
Revenue Section												
Receipts					Disbursements							
2016-17	2017-18	Revenue Receipt	2018-19	2019-20	2016-17	2017-18	Revenue Expenditure	2018-19	2019-20	Ref: Statement No. 6		
										2017-18	2018-19	2019-20
		<b>Grants -in-aid from State Government-</b>			5764.18	6284.17	Other Administrative Service	6180.22	7551.48	SI No. 1 to 4 & 138		
12500.00	12501.17	(i) State Plan	13388.67	15340.00	1373.67	2188.44	Pension and Other Retirement Benefit	2674.14	4238.46	SI No. 5		
6792.89	12339.00	(ii) Share of Tax	13000.00	14300.00		0.49	Scholarship	0.00	0	SI No. 136		
7740.09	5905.94	(iii) Transfer Scheme	10457.53	4024.27	83.12	98.92	Village and Small Industries	171.92	142.89	SI No. 35 & 36		
13717.86	18385.84	(iv) Transfer Staffs Salary	18973.51	19728.19	117.08	111.03	Sports and Youth Affairs	173.03	1545.69	SI No. 40 to 42		
1354.89	130.13	(v) Festival Advance/ Grant	95.32	142.39	868.10	1091.75	Public Works Department	799.29	850.92	SI No. 18 to 21		
		<b>Other -</b>			330.02	407.14	Medical and Public Health	498.27	459.79	SI No. 6 to 8		
216.28	389.24	(i) Revenue	244.81	314.83	3652.52	3885.93	Crop Husbandry	1496.31	4379.22	SI No. 9 to 17	SI No. 9 to 17, 111 & 118	SI No. 9 to 17, 111 & 118
489.30	625.63	(ii) Bank Interest	566.22	978.21	1062.95	524.48	Roads and Bridges	606.48	497.87	SI No. 47 to 51		SI No. 48 to 51
113.74	43.56	(iii) Unspent salary	193.07	87.13	399.14	442.37	Forest and Wild Life	566.00	764.25	SI No. 24 to 28		
177.73	771.60	(iv) Unspent Development fund	198.65	2388.09	1113.06	881.50	Fisheries	955.35	677.40	SI No. 29 to 34		

**Appendix-I (contd.)**  
**Receipts and disbursements of the Council for the year 2019-20**  
*(Reference: Paragraph 2.3)*

(₹ in lakh)

Part - I DISTRICT FUND												
Revenue Section												
Receipts					Disbursements							
2016-17	2017-18	Revenue Receipt	2018-19	2019-20	2016-17	2017-18	Revenue Expenditure	2018-19	2019-20	Ref: Statement No. 6		
										2017-18	2018-19	2019-20
0.70	1.03	(v) Recovery of computer loan/ Medical loan	10.03	0.01	0.54	0.00	Art and Culture	11.35	8.25	SI No. 39		
0	0	(vi) Unspent Revenue	0	5100.39	22.31	4.99	Rural Development	87.25	48.40	SI No. 79	SI No. 79 & 137	
					2.00	1.65	Soil and Water Conservation	0.90	0.00	SI No. 78		
					258.76	331.85	District Council Legislative	322.65	341.58	SI No. 52 and 53		
					590.45	1107.67	Welfare of Scheduled Tribes	928.52	2464.70	SI No. 55 & 56		
					20826.48	25121.23	General Education	26501.31	27251.29	SI No. 57 to 62		
					312.22	144.44	Information and Publicity	611.37	100.74	SI No. 63 & 64		
					64.50	14.15	Minor Irrigation	6.48	0.19	SI No. 65 & 66		
					1417.09	2262.85	Animal Resources	1863.05	2148.25	SI No. 67 to 77		
					0.06	1.03	Urban Development	245.21	0.00	SI No. 107		
					30.68	11.86	Non-conventional Sources of energy (Science and Technology)	1.00	0.00	SI No. 22 & 23		

**Appendix-I (contd.)**  
**Receipts and disbursements of the Council for the year 2019-20**  
*(Reference: Paragraph 2.3)*

(₹ in lakh)

Part - I DISTRICT FUND												
Revenue Section												
Receipts					Disbursements							
2016-17	2017-18	Revenue Receipt	2018-19	2019-20	2016-17	2017-18	Revenue Expenditure	2018-19	2019-20	Ref: Statement No. 6		
										2017-18	2018-19	2019-20
					196.18	230.78	Co- Operation	323.56	163.32	SI No. 44 to 46		
					41.11	50.08	Land Revenue	50.72	44.99	SI No. 81 & 82		
					124.89	40.52	Housing	762.42	234.61	SI No. 101	SI No. 101 & 80	SI No. 101
					458.74	224.04	Mid Day Meal	900.88	586.52	SI No. 102 to 104		
					17.30	0.10	Purchase of Computer and Xerox Machine	2.13	6.17	SI No. 108		
					38.44	0.00	Rural Employment Programme (RSVY)	7.20	0.00	SI No. 37 & 38		
					3654.29	3115.99	Social Welfare & Security	3236.21	4259.37	SI No. 83 to 87		
					69.03	3.50	Public Health Schemes	0	1.44	SI No. 91		
					716.54	382.58	Other Rural Development Programme	2054.65	1019.41	SI No. 127 to 129		
					4.59	0.81	Electricity	14.00	0.00	SI No. 116	SI No. 116 & 43	
					188.93	130.41	Compensation paid to other bodies	331.84	128.35	SI No. 120		
					210.94	517.46	Rural Development	0.00	0.00	SI No.134		
					71.29	178.57	Capital outlay on water supply	0.00	0.00			

**Appendix-I (contd.)**  
**Receipts and disbursements of the Council for the year 2019-20**  
*(Reference: Paragraph 2.3)*

(₹ in lakh)

Part - I DISTRICT FUND												
Revenue Section												
Receipts					Disbursements							
2016-17	2017-18	Revenue Receipt	2018-19	2019-20	2016-17	2017-18	Revenue Expenditure	2018-19	2019-20	Ref:Statement No. 6		
										2017-18	2018-19	2019-20
					226.80	551.64	Bank Interest	537.05	337.14	SI No. 121		
					279.98	231.99	Revenue	508.79	438.99	SI No. 122		
							Payment of Bus fare		29.42			SI No. 140
					231.32	211.88	MGNREGA	0.00	0.00			
					9.29	34.04	Sale proceeds	1.42	48.24	SI No 123		
					0.36	0.31	Save Environment save earth	0.00	0.00	SI No. 125		
					0.00	4.86	Rastriya Krishi Vikash Yojana (RKVY)	0.00	38.97	SI No. 133		
					0.00	4.56	Mtc. of School building	0.00	0.00	SI No.136		
					1260.85	745.63	Temporary Advance lying with DDOs	0.00	-992.97	SI No. 137		
<b>43103.48</b>	<b>51093.14</b>	<b>Revenue Receipts</b>		<b>62403.51</b>	<b>46089.80</b>	<b>51577.69</b>	<b>Revenue Expenditure</b>	<b>53430.94</b>	<b>59815.34</b>			
		<b>Revenue Deficit</b>				<b>-</b>	<b>Revenue surplus</b>	<b>2588.19</b>				
Capital Section												
18255.00	1789.66	Capital Receipt	576.17	583.91	1718.65	3129.25	Capital expenditure	11385.36	3930.99	Statement 1		
NIL		Misc. receipts for capital works			NIL	NIL	Misc. expenditure for capital works					
<b>18255.00</b>	<b>1789.66</b>	<b>Total Capital Receipt</b>		<b>583.91</b>	<b>1718.65</b>	<b>3129.25</b>	<b>Total Capital Outlay</b>		<b>3930.99</b>			
Debt Section												
NIL	NIL	i) Loans received from State Government			NIL	NIL	i) Repayment of loans received from Govt.					

**Appendix-I (concl.)**  
**Receipts and disbursements of the Council for the year 2019-20**  
*(Reference: Paragraph 2.3)*

(₹ in lakh)

Part - I DISTRICT FUND												
Debt Section												
Receipts					Disbursements							
2016-17	2017-18	Revenue Receipt	2018-19	2019-20	2016-17	2017-18	Revenue Expenditure	2018-19	2019-20	Ref:Statement No. 6		
										2017-18	2018-19	2019-20
NIL	NIL	ii) Loans received from other sources			NIL	NIL	ii) Repayment of loans received from other sources					
241.88	331.56	iii) Recovery of loans and advances	381.75	296.00	279.63	368.86	iii) Disbursement of loans and advances	418.04	471.77	Statement 6		
<b>241.88</b>	<b>331.56</b>	<b>Total of Debt Section</b>	<b>381.75</b>	<b>296.00</b>	<b>279.63</b>	<b>368.86</b>	<b>Total of Debt Section</b>		471.77			
<b>61600.36</b>	<b>53214.36</b>	<b>Total of Part I District Fund</b>		<b>63283.42</b>		<b>55075.80</b>	<b>Total of Part I District Fund</b>		<b>64218.10</b>			
Part - II DEPOSIT FUND												
Deposit Section												
3348.60	4016.05	Deposit Receipts		4004.72	3280.83	1847.97	Disbursement of Deposit	3919.04	3030.76	Statement 6		
<b>3348.60</b>		<b>Total of Part II Deposit Fund</b>		<b>4004.72</b>	<b>3280.83</b>	<b>1847.97</b>	<b>Total of Part II Deposit Fund</b>		<b>3030.76</b>			
OVER ALL POSITION												
<b>64948.96</b>	57230.41	Total Receipts (I + II)		67288.14	51368.91	56923.77	Total Disbursement (I + II)		67248.86	Statement 1		
<b>26649.92</b>	40229.92 <sup>19</sup>	Opening Balance		<b>34829.25</b>	<b>40229.97</b>	<b>40536.56</b>	Closing Balance		34868.53	Statement 1		
<b>91598.88</b>	<b>97460.33</b>	<b>Grand Total</b>		<b>102117.39</b>	<b>91598.88</b>	<b>97460.33</b>	<b>Grand Total</b>		<b>102117.39</b>			

*Note: In terms of statement No.6, total disbursement under revenue section, capital section, debt section and deposit section would be ₹ 59815.34 lakh, ₹ 3930.99 lakh, ₹ 471.77 lakh and ₹ 3030.76 lakh respectively but in Statement No. 1 segregation under revenue section, capital section, debt section and deposit section was wrongly made as ₹ 59886.32 lakh, ₹ 3930.99 lakh, ₹ 471.77 lakh and ₹ 2959.79 lakh respectively.*

Source: Annual Accounts

<sup>19</sup> Council had carry forward previous year's closing balance (₹ 33063.79 lakh) as opening balance (₹ 34829.25 lakh) of 2019-20. But reason for discrepancy of ₹ 1765.46 lakh was not mentioned.

**Appendix- II**

**List of units covered for compliance audit for the period from April 2018 to March 2020  
and financial audit of 2019-20**

*(Reference: Paragraph 3.2)*

<b>Sl. No.</b>	<b>Name of the DDO</b>
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 ₹)
ZDO (West)	Project Director (West)	MPLADS	5871000
ZDO (Dhalai)	DPC(DEO), SSA, Dhalai	Monthly Remuneration	249399
Inspector of Schools (IS), Damcherra	DEO, North	NDD	11000
IS. Ganganagar	DEO, Dhalai	De-worming programme	10050
PO (Agriculture)	Director of Horti & Soil Conservation	Production of 8MT Tuberlets	200000
Superintendent of Fisheries (SF), Longtharai Valley (LTV)	Director of Fisheries	Fish culture	6500000
	Director of Fisheries	Blue Revolution	2507476
Superintendent of Agriculture (SA), Chawmanu	DDA, Dhalai	NFSM	2002020
	SARS, AD Nagar	PKVY	378896
	SARS, AD Nagar	Soil health Management	5000
	DDA, Dhalai	MOVCD-NER	100000
	DDA, Dhalai	SDRF 18-19	711845
	DDA, Dhalai	Aush Paddy	613600
	DA, Agartala	TSP	210000
	DDA, Dhalai	MOVCD-NER	1250000
	DDA, Dhalai	NFSM	257790
	DDA, Dhalai	RKVY	200000
	DDA, Dhalai	RKVY	889000
	SARS, AD Nagar	Soil health Card	200000
	DDA, Dhalai	SRI	107380
	SARS, AD Nagar	Soil health Card	201750
	DDA, Dhalai	NFSM	28641
	DDA, Dhalai	PMFBY (Kharif 19-20)	82459
	Project Director, Dhalai	ATM, BTM Salary	65000
	DDA, Dhalai	NEGP-A (DEO Salary)	43664
	DDA, Dhalai	ATM & BTM Salary	510000
	DDA, Dhalai	NEGP-A (ATM & BTM Salary)	30000
	DDA, Dhalai	DEO Salary	10000
	Project Director, Dhalai	ATMA	418000
	Project Director, Dhalai	ATMA	100000
	Project Director, Dhalai	ATMA	108000
SA, Tulashikhar	DDH (Khowai)	SDRF, Agri/Horti plantation, SCA to TSP, etc	9835420

**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 ₹)
Assistant Director (AD), ARDD (West)	SA	Piggery	16000
	AD, ARDD, Jirania	Piggery	300000
	AD, ARDD, Jirania	Poultry/Duckery	390000
	AD, ARDD, Jirania	Piggery	300000
	AD, ARDD, Jirania	Piggery	240000
AD, ARDD (North), Kanchanpur	ICDP-II, Dharmanagar	Piggery/Goatery	970000
	ICDP-II, Dharmanagar	Piggery/Goatery	600000
	ICDP-II, Dharmanagar	Poultry/Duckery	520000
	ICDP-II, Dharmanagar	FRA (Piggery)	750000
Child Development Project Officer (CDPO), Jampui Hill	Directorate, Agartala	PMMVY	1350
	DISE, North, Dharmanagar	De-worming Day	1861
CDPO, Dumburnagar	DISE, Dhalai	PMMVY	80000
	DM, Dhalai	Mahila Shakti Kendra	1464000
	DISE, Dhalai	Poshan Abhiyan	64600
	DISE, Dhalai	Incentive of AWH	105340
	DISE, Dhalai	Transportation	95000
CDPO, Manu	Director, SWSE	PMMVY Scheme	196735
	Director, SWSE	PMMVY Scheme	47870
	BDO, Manu	Lok Shikha Samity	29040
	BDO, Manu	Lok Shikha Samity	96000
	DISE, Dhalai	NCPCR Camp	10000
	DISE, Dhalai	Assistance to poor children	10000
<b>Total</b>			<b>3,99,95,186</b>



**Appendix- IV**  
**Details of amount refunded by the DDOs during 2019-20**  
*(Reference: Paragraph 3.3.1.2)*

Name of DDO	Particulars	Date of Refund	Amount (in ₹)
EO (Admin.)	Contingency	04/03/2020	993916
ZDO (Dhalai)	Festival Advance	20/08/2019	10000
	Festival Advance	20/08/2019	27500
	Festival Advance	20/08/2019	152500
ZDO (South)	Fishery Development Scheme	30/03/2020	201499
EE (West)	Public toilet	26/08/2019	1230000
	Improvement of road	11/02/2020	1741906
EE (North)	NITI Aayog	02/09/2019	16118874
EE (Dhalai)	Communication (NITI Aayog)	11/07/2019	1617000
	Building (NITI Aayog)	11/07/2019	3406000
	SCA to TSP fund	08/08/2019	1100000
	Communication (NITI Aayog)	04/02/2020	5397000
	Communication	04/02/2020	1302442
	Excluded Area Fund	04/02/2020	1310663
EE (Khowai)	NITI Aayog development works	06/06/2019	725000
IS, Jampuijala	Salary	10/03/2020	152321
	Festival Advance	10/03/2020	245000
	Festival Advance	10/03/2020	145000
IS, Bishramganj	Salary	19-20	1116130
IS, Kanchanpur	Salary	06/09/2019	800000
	Salary	06/09/2019	292290
IS, Khumulwng	Salary	20/03/2020	1180000
	Salary	20/03/2020	558800
IS, Karbook	Festival Advance	08/08/2019	509750
	Excess Festival Advance	16/12/2019	10500
	Excess GPF	16/12/2019	71000
	P/pay of M Uchoi, Kokborok Teacher	16/12/2019	36946
	ACP arrear	16/12/2019	53323
	Festival Advance	16/12/2019	127000
	Festival Advance	18/02/2020	128000
	Excess Stipend	18/02/2020	41250
	Online suspect fund	18/02/2020	168940
	Dress grant	18/02/2020	6800
	Excess attendant fund	18/02/2020	4675

**Appendix- IV (concl.)**  
**Details of amount refunded by the DDOs during 2019-20**  
*(Reference: Paragraph 3.3.1.2)*

<b>Name of DDO</b>	<b>Particulars</b>	<b>Date of Refund</b>	<b>Amount (in ₹)</b>
PO (Tribal Welfare)	4th CPC Arrear	01/04/2019	15970
	Festival Advance	17/04/2019	500
PO (ARDD)	Development	25/09/2019	2160750
SA, Chawmanu	State Plan 15-16,16-17, 17-18, 18-19	15/10/2019	1581080
AD, ARDD (North), Kanchanpur	Minor Works	30/06/2020	20000
	Advertisement	30/06/2020	20235
	Incentive	30/06/2020	6000
	Incentive	30/06/2020	6000
	Pig breeding farm	30/06/2020	384932
	Hiring of vehicle	30/06/2020	50000
CDPO, Dumburnagar	Purchase of Dal	06/12/2019	410000
CDPO, Manu	Various schemes	11/11/2019	270981
DFO (West), Khumulwng	Watch & ward duty	01/08/2019	144315
<b>Total</b>			<b>4,60,52,788</b>

**Appendix- V**  
**Statement showing balances lying with the Sub-ZDOs at the end of March 2020**  
*(Reference: Paragraph 3.5.1 (ii))*

Sl. No.	Name of the SZDOs	Closing Balance as on 31-03-2020 (in ₹)
<b>ZDO (South )</b>		
1.	Sub Zonal Development Office, Ampu	4773359
2.	Sub Zonal Development Office, Manu Bankul	71955
3.	Sub Zonal Development Office, Birchandra Manu	156330
4.	Sub Zonal Development Office, Killa	104264
5.	Sub Zonal Development Office, Dalak	72928
6.	Sub Zonal Development Office, Kaladhepa	93050
7.	Sub Zonal Development Office, Garjee	84800
8.	Sub Zonal Development Office, Karbook	800025
9.	Sub Zonal Development Office, Kalshimukh	115360
10.	Sub Zonal Development Office, Ratanpur	115960
	<b>Sub Total</b>	<b>6388031</b>
<b>ZDO (Dhalai)</b>		
1.	Sub Zonal Development Office, Ambassa	688533
2.	Sub Zonal Development Office, Ganganagar	3695162
3.	Sub Zonal Development Office, Maharani	5429399
4.	Sub Zonal Development Office, Chawmanu	2500
5.	Sub Zonal Development Office, Manughat	59886
6.	Sub Zonal Development Office, Gandacherra	241019
	<b>Sub Total</b>	<b>10116499</b>
<b>ZDO (North)</b>		
1.	Sub Zonal Development Office, Rajkandi	136223
2.	Sub Zonal Development Office, Vanghmun	676
3.	Sub Zonal Development Office, Noagang	26000
4.	Sub Zonal Development Office, Dasda	234664
5.	Sub Zonal Development Office, Machmara	161200
6.	Sub Zonal Development Office, Damcherra	62065
	<b>Sub Total</b>	<b>620828</b>
<b>ZDO WEST</b>		
1.	Sub Zonal Development Office, Hezamara	2387718
2.	Sub Zonal Development Office, Khumulwng	432346
3.	Sub Zonal Development Office, Mandwi	3903374
4.	Sub Zonal Development Office, Bishramganj	1527218
5.	Sub Zonal Development Office, Takarjala	2616366
6.	Sub Zonal Development Office, Mohanbhog	106465
7.	Sub Zonal Development Office, Abhicharan	3223994
	<b>Sub Total</b>	<b>14197481</b>
<b>ZDO (Khowai)</b>		
1.	Sub Zonal Development Office, Mungiakami	72136
2.	Sub Zonal Development Office, Baizalbari	78260
3.	Sub Zonal Development Office, Bachaibari	152789
4.	Sub Zonal Development Office, Duski	19712
	<b>Sub Total</b>	<b>322897</b>
<b>Total</b>		<b>3,16,45,736</b>

## Appendix- VI

### Details of adjustments submitted by the IOs which were not accounted for

*{Reference: Paragraph 3.5.1(iv)}*

Sl. No.	Name of IO	Purpose	Cheque No.	Cheque date	Amount of temporary advance given (in ₹)	Date of submission of adjustment
1	Nishi Kanta Debbarma	Maintenance of market shed of East Kathalcherra	850787	11-09-15	206918	31-07-19
2	Nishi Kanta Debbarma	Maintenance of market shed at Karamcherra and Chailengta Bazar	851165	04-11-15	268624	31-07-19
3	Tanuram Reang, Agri Inspector	Construction of market stall at Boalkhali Bazar	856579	26-12-17	824433	31-07-19
4	Firoj Kanti Debbarma, JE	Construction of market stall at Haduk kalak of Kulai RF	856577	26-12-17	1168679	30-08-19
5	Firoj Kanti Debbarma, JE	Construction of market stall at Haduk kalak of Kulai RF	860697	26-04-18	284395	30-08-19
6	Paritosh Das, TWS	Mtc. of Manu SZDO office	863042	29-01-19	335882	25-05-19
7	Paritosh Das, TWS	Mtc. of Asst. Engineer office building	859046	16-10-19	465700	07-03-20
8	Paritosh Das, TWS	Mtc. of Gandhi Rest house	859047	16-10-19	317548	06-02-20
9	Paritosh Das, TWS	Mtc. of Manu SZDO office	859921	04-11-19	282646	04-02-20
10	Paritosh Das, TWS	Mtc. of vegetable market	859968	25-11-19	179018	20-03-20
11	Paritosh Das, TWS	Mtc. of small bore deep tube well	859969	25-11-19	39920	26-02-20
12	Paritosh Das, TWS	Mtc. of open market shed	865114	20-12-19	335477	17-02-20
13	Paritosh Das, TWS	Mtc. of Fish market shed	865132	23-12-19	271116	21-03-20
14	Paritosh Das, TWS	Mtc. of Purba Masli ASP JB school	865133	23-12-19	282212	17-02-20
15	Paritosh Das, TWS	Mtc. of Durbasha Khala SB school	865178	14-01-20	378686	25-03-20
16	Paritosh Das, TWS	Mtc. of Nepaltilla market shed	865179	14-01-20	206248	24-03-20
17	Paritosh Das, TWS	Mtc. of open market shed	865708	03-02-20	217017	21-03-20
18	Paritosh Das, TWS	Mtc. of Bhuacherra JB school	865709	03-02-20	405887	24-03-20
<b>Total</b>					<b>64,70,406</b>	

## Appendix- VII

Statement showing the cheques issued by the DDOs not presented to the bank as on March 2020

{Reference: Paragraph 3.5.1(vi)}

Name of DDO	Ch No	Date	Amount (in ₹)	Year
CDPO, Chawmanu	115081	30/05/2019	300	19-20
	115093	18/06/2019	1000	19-20
	115252	29/06/2019	1040	19-20
	115257	04/07/2019	3000	19-20
CDPO, Manu	665954	11/10/2019	140231	19-20
DFO (West) Khumulwng	147124	20/10/2019	14120	19-20
EE (West)	116931	24/01/2019	2361	19-20
	148711	21/10/2019	810	19-20
	148749	15/11/2019	1800	19-20
	148750	15/11/2019	2145	19-20
	148751	15/11/2019	2400	19-20
EO (Admn.)	145621	17/07/2019	5100	19-20
	145628	17/07/2019	4709	19-20
	145631	17/07/2019	4225	19-20
	145637	17/07/2019	6701	19-20
	147254	21/09/2019	8653	19-20
	148517	03/10/2019	3222	19-20
	148566	02/11/2019	2694	19-20
	149527	18/11/2019	50487	19-20
IS, Tulashikok	827200	17/06/2019	16432	19-20
	294605	07/09/2019	16432	19-20
	309840	28/11/2019	7200	19-20
SA, Gandacherra	778650	19/11/2019	1350	19-20
SA, Tulashikhok	603508	17/07/2019	2287	19-20
SF, Kanchanpur	808775	03/12/2019	1280	19-20
ZDO (Dhalai)	857774	13/09/2019	2100	19-20
	859039	15/10/2019	20240	19-20
ZDO (South)	335847	17/09/2019	708	19-20
ZDO (West)	147766	01/10/2019	20000	19-20
	147782	10/10/2019	3980	19-20
	148993	02/11/2019	23000	19-20
	148998	02/11/2019	23000	19-20
	149401	02/11/2019	25000	19-20
	149447	12/11/2019	12290	19-20
	149500	18/11/2019	4430	19-20
	149924	18/11/2019	4430	19-20
	149939	18/11/2019	4430	19-20
	149962	21/11/2019	500	19-20
	149981	03/12/2019	4000	19-20
	149985	03/12/2019	4000	19-20
	149997	16/12/2019	680724	19-20
	150131	21/12/2019	10000	19-20
	150332	21/12/2019	10000	19-20
	150338	21/12/2019	10000	19-20
<b>Total</b>			<b>11,62,811</b>	

### Appendix-VIII

#### Discrepancies in closing cash balances shown in the Annual Accounts and the actual balances as per Cash Book of the DDOs during 2019-20

{Reference: Paragraph 3.5.1 (vii)}

Sl. No.	Name of DDO	Closing balances as per accounts	Closing balances as per cash Book	Difference ( in ₹)
1	Executive Officer (Administration)	1989811516	1641743311	348068205
2	Executive Officer (Finance)	795242858	771556652	23686206
3	ZDO (Dhalai)	156749910	150821370	5928540
4	Inspector of Schools (82 Miles)	5016942	1038647	3978295
5	Principal Officer (Tribal welfare)	4310583	430654	3879929
6	Inspector of School (Mandwi)	6261079	4472462	1788617
7	Inspector of School (Jampuijala)	1844572	140352	1704220
8	Asstt. Director, ARDD, B.C Manu	3893508	3468084	425424
9	Inspector of School (Ratanpur)	1042021	757231	284790
10	Inspector of School (Mohanbhog)	370707	222754	147953
11	Executive Engineer (South)	62314824	62283270	31554
12	Inspector of School (Rupaichari)	8720935	8723235	-2300
13	CDPO, Jampuihill	4756963	4779652	-22689
14	Supdt. of Agriculture , Gandacherra	31067372	31170207	-102835
15	Inspector of School (Watloktwithu)	2381425	2534272	-152847
16	Executive Officer (G.P.F)	62066467	62481354	-414887
17	Inspector of School (Bishramganj)	1556043	1978436	-422393
18	Inspector of School (HarepKuwar)	1051413	1737746	-686333
19	Inspector of School (Raiyabari)	1720015	2426670	-706655
20	Inspector of School (Ganganagar)	1754404	2672167	-917763
21	Inspector of School (Khumulwng)	741401	1687850	-946449
22	Divisional Forest Officer (82 Miles)	504411	1686031	-1181620
23	Inspector of School (B.C Manu)	5206081	6655540	-1449459
24	Inspector of School (Tulashikok)	2095190	3670546	-1575356
25	Inspector of School (Ambassa)	275783	2232238	-1956455
26	Executive Engineer (North)	74416080	78697743	-4281663
27	Assistant Director, ARDD, Khumulwng	4311057	20603646	-16292589
28	ZDO(North)	14196532	80981233	-66784701
29	ZDO(Khowai)	5624505	126685930	-121061425
30	ZDO(South)	39295234	280044529	-240749295
<b>Total</b>		<b>328,85,99,831</b>	<b>335,83,83,812</b>	<b>-6,97,83,981</b>

**Appendix-IX**  
**Statement showing work executed departmentally under Excluded Area Development**  
**Programme during 2019-20**  
*(Reference: paragraph 4.5)*

(₹ in lakh)

Sl. No.	Name of projects/works taken up with location	Estimated cost including contingency	Estimated cost excluding contingency	Contractors profit @ 15% as per SoR, 2017
1	Mtc of road from ABR PWD road point to Kalicharan Reang house via Jambahadur Reang house under Dasda Sub-Zone (RL=1.60KM)/SH:- Earthwork in formation Flat Brick soling, etc.	6.74	6.67	1.00
2	Mtc. of road from Anandabazar santipur PWD road point to Madhu Chandra para under Dasda Sub-Zone , earth formation, flat Brick solling Pucca Drain, Pa;asiding, etc.	4.73	4.68	0.70
3	Mtc of road from santipur-sermun road point to Jagaricharra Budda Mandir SH:- Earth in formation & laying flat brick soling 200 mtr.	3.02	2.99	0.45
4	Mtc. of AA road to Nagarchand house SH:- Earth in formation & laying flat brick soling -240 Mtr.	3.26	3.23	0.48
5	Mtc. of AA road to tumbura basti under Pecharthal SH:- const. Of box cell culvert	5.40	5.35	0.80
6	Mtc. of road from Ramguna-Krishnatilla road point to Sukumar Debnath house SH:- Repairing of brick soling	3.82	3.79	0.57
7	Mtc. of road from Yasincherra to Ujan Bagaicherra SH:- Repairing of brick soling & land sleep removing	3.03	3.00	0.45
8	Mtc. of road from Jaimanipara to Banijoypara SH:-E/work in formation (CH.0.00 KM to 1.190KM)	5.35	5.30	0.79
9	Mtc. of road from Singharampara to Sachindranagar SH:- repairing to brick soling land sleep removing & E/work in formation (Ch.1.50KM to 2.920KM)	5.36	5.31	0.80
10	Mtc. of road from Jaimanipara to manu-Monpui road,SH:- Patch repairing of brick soling & E/work in formation	5.16	5.11	0.77
11	Mtc. of road from Ramgunapara to Jaimanipara PWD road SH:-repairing of brick soling & E/work in formation	5.32	5.26	0.79
12	Mtc. of road from Machmara Laxmipur PWD road point to Ashwani Sarkar house	10.00	9.90	1.49
13	Mtc of road from PWD road to steel bridge via Muslimbari under dakshin Machmara ADC VC	5.16	5.11	0.77
14	Mtc. of road from PWD road point to Doganga Indurail coloney English Medium School SH:- Formation & Brick soling	2.98	2.95	0.44
15	Mtc. of road from NH/A –A road to Baptish Church under Noaganag VC SH:- formation & brick soling, etc.	4.27	4.22	0.63
16	Mtc. of road from NH/A-Aroad to Nibaran Nath SH:- Formation & brick soling, etc.	5.83	5.78	0.87
17	Mtc. of road Deorachara PWD road point to Mahim Choudhury JB School SH:- formation & brick soling	3.47	3.44	0.52
18	Mtc. of road from Deorachara PWD road point to Bangali basti	7.85	7.77	1.17
19	Mtc. of road from Urang colony Dilip Urang house to Bidan Urang	3.02	2.99	0.45
20	Mtc. of road from Pecharthal R D Block road point to Andarchara High School	1.00	0.99	0.15



**Appendix-IX (contd.)**  
**Statement showing work executed departmentally under Excluded Area Development**  
**Programme during 2019-20**  
*(Reference: paragraph 4.5)*

(₹ in lakh)

Sl. No.	Name of projects/works taken up with location	Estimated cost including contingency	Estimated cost excluding contingency	Contractors profit @ 15% as per SoR, 2017
21	Mtc. of road from AA road (Petrol Pump) to Tambura Bosti SH:- Slab Culvert	3.96	3.92	0.59
22	Mtc. of road from AA road to EM Social Resident	3.36	3.33	0.50
23	Up gradation of road from NH 44 to Jamarai para	9.96	9.86	1.48
24	Up gradation of road from Kanchanpur –Jampui Hill road point to Raja para	5.88	5.82	0.87
25	Mtc. of road from Ananda Bazar High Secondary School to the Box Cell Culvert near the house of Basiram Reang house via Juddharam Reang house (R L 380 Mtr), SH:- Earth tining soling & Bamboo fencing	9.11	9.02	1.35
26	Mtc. of road from Purnajoy para to Nilmoan Choudhary para JB School under Laxmipur ADC V.C, SH:- formation & mtc. Of brick soling, etc., length=400 mtr.	3.30	3.27	0.49
27	Mtc. of road from Machmara-Krishna Tilla road point to pather Talla under Dakshin Machmara ADC VC, SH:- Earth filling & mtc. Of brick soling, etc. L=400 mtr.	4.31	4.27	0.64
28	Mtc. of road from ABR Santipur PWD road point to Bashan Chandra para (RL=1.020 KM).	9.94	9.84	1.48
29	Mtc. of road from Bagi Chandra para to Dalomoni para (RL=5.00 KM) , SH:- (i) Earthwork in formation & Pallasiding.	3.23	3.19	0.48
30	Up-gradation of road from Deo river to sarpajoy para (RL-9.60 km) SH:- Earthwork in formation & Pallasiding.	9.98	9.89	1.48
31	Mtc. of road from ABR godawn to Cluster village (RL-280 Mtr)/ SH:- Earthwork in formation, flat brick soling, Pallasiding & Surface Drain, etc.	6.46	6.40	0.96
32	Up gradation of road from Netajinagar Chowmoni to Pig Firm via Kripajoy Reang house (RL=930 mtr) SH:- Earthwork in formation & Flat brick soling, pallasiding Surace, etc.	10.00	9.90	1.48
33	Mtc. of road from PWD road point Datuchara to Mare Lal halam house under Unakoti ADC VC, Road length= 500 Mtr/SH:- earth work of formation, etc.	0.90	0.89	0.13
34	Mtc. of road from NH (A-A) passenger shed to Pangchara steel bridge under south Unakoti VC, RL:- 1.50 KM/SH:- Earth work of formation, etc.	1.21	1.20	0.18
35	Mtc. of road from Nazarai para to Khakchwng para under Deo Valley ADC VC, , SH:- Jungle cutting, surface dressing side drain & repairing of brick soling, etc.	0.99	0.98	0.15
36	Mtc. of road from PWD(PMGSY) road point to Arecut Nut & Rubber garden under Unakoti ADC VC, Lenght= 1.50 M/ SH:- Jungle cutting, surface dressing, etc.	1.19	1.18	0.18
37	Mtc. of road from Charkhi para JB school to Nil Mohan Reang para under Deo Valley ADC VC, Langht= 3.00 KM/ SH:-Formation work of Lowering side drain, etc. Length= 480.00 Mtr.	0.75	0.74	0.11



**Appendix-IX (contd.)**  
**Statement showing work executed departmentally under Excluded Area Development**  
**Programme during 2019-20**  
*(Reference: paragraph 4.5)*

(₹ in lakh)

Sl. No.	Name of projects/works taken up with location	Estimated cost including contingency	Estimated cost excluding contingency	Contractors profit @ 15% as per SoR, 2017
38	Mtc. of road from NH(A-A) road point (Chakma para) to Kacharichara (Mahendra Chakma para/word No.-1) under Deo Valley ADC VC, Length:- 3.00 KM/ SH:- formation work & Brick soling, etc. Length=480 mtr.	2.18	2.16	0.32
39	Mtc. of road from PWD (PMGSY) road point to Shiv bari unakoti ADC VC, Road length= 3.50 KM/ SH:- Jungle cutting, surface dressing, etc.	1.42	1.40	0.21
40	Mtc. of road from PWD road point to PWD road via EFCI Church & L.T.K.T. Zuala resident under Derchwai ADC VC, Road Leanght 500.00 mtr./ SH:- repairing of brick soling, etc.	1.45	1.44	0.22
41	Mtc. of road from PWD road point to Madhuban para (Dipak nath house) under Madhuban ADC VC, (RL= 600.00 mtr) / SH:- earth work in formation & laying flat brick soling, etc. Length= 180.00 mtr.	2.47	2.45	0.37
42	Mtc. of road from Binanjay Reang house to Birendra Reang house under Balidum ADC VC, Length=2.00 KM/ SH:- Jungle cutting.	0.96	0.96	0.14
43	Mtc. of road from Sanjit Reang house to ONGC road point under Balidum ADC VC, Length= 2.00 KM/ SH:- Jungle cutting	1.16	1.15	0.17
44	Mtc. of road from PWD road point (Sailiana darlong) to Jitu Orang para under Balidum ADC VC, Length= 1.50 KM/SH:- Jungle cutting, surface dressing, etc.	1.21	1.19	0.18
45	Mtc. of road from Madduban to Selpui basti under Madhuban ADC VC, Length=2.00 KM/ SH:- Jungle cutting, surface dressing, etc.	1.17	1.16	0.17
46	Mtc. of road from NEC road point to Suriya Mohan Debbarma house under Demdum ADC VC, / SH:- Repairing of brick soling, earth work of cutting, filling & culvert, etc.	5.89	5.83	0.87
47	Mtc. of road from NEC road point to Birendra Debbarma house via Rabindra Debbarma para under Milong ADC VC, SH:- Construction of 2 (two) nos. RCC box cell culvert over localchara (Lunga) span-1.50 mtr. X 4.50 mtr. Height-1.50 mtr.	10.00	9.90	1.48
48	Mtc. of road from PWD (Krishnatila) to Ramdula para under Dakshin Machmara ADC VC, during the year 2019-20 (RL-4.00 KM) SH:- Jungle cutting, surface dressing side drain & repairing of brick soling, etc.	6.49	6.42	0.96
49	Mtc. of road from Machmara Krishnatila road point (Kinacharan para) to Crematorium under Dakshin Machmara ADC VC, SH:- Formation work & flat brick soling, etc. Length=1.20 Mtr.	1.85	1.83	0.27
50	Mtc. of road from Ramguna High school to Krishna Tilla bazar under Ramguna ADC VC, SH:- Jhuma bats filling stretch of the road, etc.	0.72	0.71	0.11
51	Mtc. of Gachirampara Market shed under Dasda Sub-Zone	1.41	1.40	0.21
52	Mtc. of Meat & Fish shed at Damcharra Bazar	1.46	1.45	0.22
53	Mtc. of 4(four) nos. Market shed at Khedacharra Market	8.29	8.21	1.23
54	Mtc. of Market shed at Krishna Tilla Bazar under Dakshin Machmara VC	3.07	3.04	0.46
55	Mtc. of Dry fish & Meat shed at Machmara Bazar	1.69	1.67	0.25
56	Mtc. of market shed at Laljuri bazaar under Dakshin Laljuri VC	3.34	3.30	0.50

**Appendix-IX (contd.)**  
**Statement showing work executed departmentally under Excluded Area Development**  
**Programme during 2019-20**  
*(Reference: paragraph 4.5)*

(₹ in lakh)

Sl. No.	Name of projects/works taken up with location	Estimated cost including contingency	Estimated cost excluding contingency	Contractors profit @ 15% as per SoR, 2017
57	Mtc. of Market shed at Demdum bazaar SH:- Plat from RCC column, Exdt. of Drain upgrade of plat from & replacement of GCI sheet of M/shed No(1)	4.84	4.79	0.72
58	Mtc. of market shed at Rajkandi bazaar SH: Plat from RCC column, Ext. Drain, replacement of GCI sheet of M/shed No.(2)	4.71	4.66	0.70
59	Mtc. of dry fish market shed at fatikcharra bazaar SH:-Plat from RCC column, extn. of drain, replacement of GCI sheet of M/shed No(2).	3.20	3.16	0.47
60	Mtc. of Noagang Bazar under Noagang VC SH:- Earth filling of the market & CC Drain with RCC cover length_ 210.00 Ntr.	7.53	7.46	1.12
61	Mtc. of Kawnpai market shed .	5.56	5.51	0.83
62	Mtc. of Kanchanpur Market shed No-II near Durga mandir.	2.53	2.50	0.38
63	Mtc. of Kanchanpur Market shed No-I near Durga mandir.	2.64	2.61	0.39
64	Development of Rajkandi Bazar under Rajkandi ADC VC/ SH:- Construction of Latrins & Urinal point at Rajkandi Bazar, Size- 4.20 x 1.40 Mtr.	3.56	3.52	0.53
65	Mtc. of AWC at Nalani para W/No-3 under Singirbil ADC VC, Size 9.00 x 3.6 Mtrs.	1.25	1.24	0.19
66	Mtc. of cloni No.1&2 JB School at South Tuisama VC under Dasda Sub-Zone	4.89	4.84	0.73
67	Repairing (Major) of Handurai para JB School under Damchara Inspectorate at Bidyanagar V/C, Damchara Sub-Zone	3.35	3.32	0.50
68	Repairing (Major) of Bidyanagar JB School under Damchara Inspectorate at Bidyanagar VC	5.63	5.57	0.84
69	Mtc. of Kuhila RSP SB School	3.84	3.81	0.57
70	Mtc. of Labanya Memorial SB School	3.23	3.20	0.48
71	Mtc. of Likendra para SB School	2.75	2.72	0.41
72	Mtc. of Chandra Kr. Para SB School	2.91	2.88	0.43
73	Mtc. of Bidyadhan RSP SB School	3.50	3.47	0.52
74	Mtc. of Ganditila SB School	3.98	3.94	0.59
75	Mtc. of Lalmohan para SB School	4.22	4.18	0.63
76	Mtc. of Pan Bagan JB school under Machmara Inspectorate	3.83	3.79	0.57
77	Mtc. of Taraka Devi AWC under Pecharthal CDPO SH:- Mtc. Of existing building and constn. of Toilet block.	6.59	6.53	0.98
78	Mtc. of Jaminipara JB school under Machmara school Inspectorate	4.30	4.26	0.64
79	Mtc. of Jainahampara JB school under Machmara school Inspectorate	3.81	3.77	0.57
80	Mtc. of Raibabu C.P JB school under Machmara school Inspectorate	2.81	2.78	0.42
81	Mtc. of Mrigarampara JB school under Machmara school Inspectorate	4.08	4.04	0.61
82	Mtc. of Ramdulapara JB school under Machmara school Inspectorate	3.38	3.34	0.50
83	Mtc. of Mathura para AWC at Mathura para under Dakskin Machmara ADC VC	1.23	1.22	0.18
84	Mtc. of Taraka Devi AWC at Laxmipur under Laxmipur ADC VC	1.23	1.22	0.18
85	Mtc. of Laxmipur AWC at Laxmipur under Kaxmipur ADC VC	1.23	1.22	0.18

**Appendix-IX (contd.)**  
**Statement showing work executed departmentally under Excluded Area Development**  
**Programme during 2019-20**  
*(Reference: paragraph 4.5)*

(₹ in lakh)

Sl. No.	Name of projects/works taken up with location	Estimated cost including contingency	Estimated cost excluding contingency	Contractors profit @ 15% as per SoR, 2017
86	Mtc. of AWC at Ramguna Bazar under Dakshin Machmara ADC VC	1.23	1.22	0.18
87	Mtc. of Bhakta Mohan para AWC at Bhakta Mohan para Under Dakshin Machmara ADC VC	1.23	1.22	0.18
88	Mtc. of school building of the Joyfa Bari JB School SH:- 1 No. Addl. Class room	4.87	4.82	0.72
89	Mtc. of Malyarrampara JB School at Salkaham VC	2.59	2.56	0.38
90	Mt. of Ratanjoy Para JB School Kalapani VC	1.70	1.68	0.25
91	Mtc. of Subashnagar JB School at Khakchangpara VC	1.25	1.24	0.19
92	Mtc. of Nilmoan para JB school under Inspectorate of Machmara of Karaichara Vc, SH:- cont. of CKT partition wall ceiling plastering flooring & colouring, etc.	1.60	1.58	0.24
93	Mtc. of Purnajoy para JB school under inspectorate of Machmara of Karaichara VC, SH:- conts. of CKT partition wall ceiling plastering flooring & colouring, etc.	2.00	1.98	0.30
94	Mtc. of Subal para JB school under Inspectorate of Machmara of Karaichara VC, SH:- conts. of CKT partition wall ceiling plastering, flooring & colouring, etc.	1.51	1.49	0.22
95	Mtc. of Sananda para JB school under Inspector of Kanchanpur of Sandipur ADC VC SH:- const. of Kitchen shed, etc. Size:-3.00 x 2.40 mtr.	2.00	1.98	0.30
96	Mtc./Repairing (Major) of Bashan Chandra JB School under Inspectorate of Kanchanpur at East Bhandarima VC.	5.88	5.82	0.87
97	Mtc. of 50 seated ST Girls hostel at Pandiram para, Khedacherra.	0.91	0.90	0.13
98	Mtc./Repairing (Major) of Kachupata chara JB School under Inspectorate of Kanchanpur at East Bhandarima VC.	5.52	5.46	0.82
99	Mtc. of Chatta Kangral JB school	2.25	2.23	0.33
100	Mtc. of Brikyaram para SB school	2.56	2.54	0.38
101	Mtc. of Bagan para SB school at Khumpui VC.	6.34	6.27	0.94
102	Mtc. of security barrak in the residence of EM(Social) at Pecharthal	4.09	4.05	0.61
103	Mtc. of Krishna Tila community centre at Krishnatilla under Dakshin Machmara ADC VC	1.17	1.16	0.17
104	Mtc. of weaving centre at Kinacharan para under Dakshin Machmara ADC VC	1.90	1.88	0.28
105	Mtc. of community Hall at Laxmipur near the house of Dipak chakraborty under Laxmipur ADC VC	1.98	1.96	0.29
106	Mtc. of Dakshin Machmara community center at Krishnatilla under Dakshin Machmara ADC VC	3.76	3.73	0.56
107	Mtc. of type III quarter (Twin type) double storied at Zonal office complex	5.92	5.86	0.88
108	Mtc. of office building of the sub-zonal Development office,SH:- roof treatment, flooring plastering of will ceiling & toilet block, etc.	3.11	3.08	0.46

**Appendix-IX (concl.)**  
**Statement showing work executed departmentally under Excluded Area Development**  
**Programme during 2019-20**  
*(Reference: paragraph 4.5)*

(₹ in lakh)

Sl. No.	Name of projects/works taken up with location	Estimated cost including contingency	Estimated cost excluding contingency	Contractors profit @ 15% as per SoR, 2017
109	Cont. of boundary wall surrounding of Sub-Zonal Development Office, Rajkandi Sub-Zone	9.98	9.88	1.48
110	Mtc. of latrine & Urinal point for the Security personal at Ramguna under Dakshin Machmara ADC V/C	3.10	3.07	0.46
111	Mtc. of Security Barak & kitchen at Ramguna under Dakshin Machmara ADC V/C	5.08	5.03	0.75
112	Mtc. of Weaving Centre at Kinacharan para SH:- constn. of boundary fencing with hard deawn MS angle post Length=90.00 mtr. Part-II.	2.00	1.98	0.30
113	Mtc. of weaving centre at Dukan Tilla under Dakshin Machmara ADC VC SH:- cont. of Boundary fencing with hard drawn MS angle post, Length=60.00 mtr. Part-II	1.36	1.35	0.20
114	Const. of Lateine & Urinal point at Dakshin Ramguna Machmara Bazar under Dakshin Machmara ADC VC	1.84	1.82	0.27
115	Cont. of Latrine & Urinal point at Dakshin Machmara Carpentry centre under Dakshin Machmara ADC VC	1.84	1.82	0.27
116	Mtc. of office building of the Sub-zonal development officer, Noagang under Noagang VC. SH:- Roof trearment , flooring of vitrified tiles, plastering of wall, Ceiling & toilet block, etc.	6.42	6.35	0.95
117	Dev. of crematorium at Ramguna para	7.00	6.93	1.04
118	Dev. of crematorium at Pecharthal near cattle market SH-const. Of crematorium	7.00	6.93	1.04
119	Dev. of crematorium at Uricharra Kanchanpur SH:-const of Crematorium	7.00	6.93	1.04
120	Mtc. of Hmunpui playground Vanghmun Sub-Zone	6.02	5.96	0.89
121	Mtc. of Pucca/RCC drain projection wall Urichara behind Karun Bikash Chakma house to Deo river / SH:- 25.00 Mtr. RCC drain	1.99	1.97	0.30
122	Renovation of open community hall (Public attached) near Buddha Temple.	9.93	9.83	1.47
123	Mtc. of passenger shed (waiting shed) with GCI roofing at South Unakoti ADC VC, size 2.40 x 2.40 mtr.	2.69	2.66	0.40
124	Mtc. of Latrine & Urinal point near Buddha Mandhir under Uttar Dasda VC, SH:- Const. Latrine & Urinal point Size 4.20 x 1.40 Mtr. & Boundary Wall	8.18	8.10	1.22
125	Mtc. of MDTW near Jugendra Reang house	1.34	1.33	0.20
<b>Total</b>		<b>490.27</b>	<b>485.41</b>	<b>72.81</b>



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