

OVERVIEW

This Report includes two chapters containing observations of Audit on the Finance and the Appropriation Accounts of the State Government for the year 2000-2001 and six other chapters, comprising 8 reviews on development and other activities, apart from 25 audit paragraphs containing audit comments on various irregularities. A synopsis of the important findings contained in the reviews and paragraphs is presented below.

1. An overview of the finances of the State Government

Assets and liabilities: Assets of the State Government increased by 13 *per cent* from Rs.2619.56 crore in 1999-2000 to Rs.2951.76 crore in 2000-2001, while the liabilities increased by 23 *per cent* from Rs.1867.99 crore to Rs.2296.17 crore during the year.

Revenue receipts: Revenue receipts of the State Government increased from Rs.1438.26 crore in 1999-2000 to Rs.1638.06 crore in 2000-2001 registering an increase of 14 *per cent*. The total receipts from the Central Government (Rs.1417.97 crore) during the year represented 87 *per cent* of the total revenue receipts and 82 *per cent* of the revenue expenditure (Rs.1734.04 crore). Tax revenue raised by the State grew by 23 *per cent* from Rs.101.74 crore in 1999-2000 to Rs.125.58 crore in 2000-2001 and non-tax revenue by 24 *per cent* from Rs.76.19 crore to Rs.94.51 crore during the same period.

Revenue expenditure: Revenue expenditure of the State grew by 19 *per cent* from Rs.1461.07 crore in 1999-2000 to Rs.1734.04 crore in 2000-2001 and constituted 83 *per cent* of total expenditure (Revenue and Capital taken together) in 2000-2001. The rate of growth in non-plan component of revenue expenditure during the last 5 years was higher (115 *per cent*) than the plan expenditure (36 *per cent*). During 2000-2001, the revenue expenditure was more than the revenue receipts, resulting in revenue deficit of Rs. 95.98 crore.

During 2000-2001, the State Government paid interest of Rs.226.03 crore on debt and other obligations. The interest burden had an increase of 22 *per cent* over that of previous year and 105 *per cent* over a period of 5 years ending March 2001.

Investment and return: The State Government invested Rs.24.01 crore during 2000-2001. Of this, Rs.11.06 crore was in Statutory Corporation, Rs.10.23 crore in Government Companies, and Rs.2.72 crore in Co-operative Societies and Banks. With these fresh investments, the total investment of the Government stood at Rs.222.85 crore as of March 2001. No dividend/interest was received by the Government on such investments.

Fiscal deficit: Fiscal deficit is defined as the excess of revenue and capital expenditure (including net loans given) over the revenue receipts (including grants-in-aid received). During 2000-2001, fiscal deficit was Rs.445.16 crore, which had increased by 266 *per cent* over the level of 1996-97.

Public debt and other liabilities: During the five years ending 2000-2001, there was 131 *per cent* growth in internal debt, 78 *per cent* growth in loans and advances from Central Government and 146 *per cent* growth in other liabilities. The net availability of funds from public debt and other liabilities for investment and other expenditure ranged between 6 *per cent* and 39 *per cent* after repayments during the 5 years ending March 2001.

Analysis of financial performance with indicators: Some of the major findings that emerged from analysis of financial performance of the State Government with various indicators were as follows : (i) the interest burden on the Government was substantial and was on a rising trend; (ii) there was much scope for augmentation of tax base; and (iii) the Government had not been earning any dividend/interest on the investments.

(Paragraph 1)

2. Appropriation Audit and Control over Expenditure

Excess expenditure over grants/appropriations not regularised for the past several years: Though it was mandatory for the Government to get the excess expenditure over grants/appropriations regularised, such excess expenditure of Rs.755.32 crore pertaining to the years from 1987-88 to 2000-2001 was yet to be regularised.

Overall savings/excess : Against the total gross provision of Rs.2653.12 crore, the total gross expenditure during the year was Rs.2330.17 crore. The overall saving of Rs.322.95 crore was the net effect of savings of Rs.404.87 crore in 56 grants/appropriations, and excess of Rs.81.92 crore in 5 grants and 4 appropriations.

Supplementary grants : Supplementary grants of Rs.55.53 crore obtained in 30 cases proved unnecessary in view of aggregate savings of Rs.220.55 crore. In other 2 cases, supplementary provision of Rs.3.85 crore proved insufficient, leaving an aggregate uncovered excess expenditure of Rs.16.43 crore.

Surrender of savings : There were 51 cases in which savings amounting to Rs. 164.91 crore were not surrendered, though, as per the financial rules, the spending departments were required to surrender the amount of a grant/appropriation or portion thereof to the Finance Department as and when the saving was anticipated. In 35 cases out of 51, the amount of available savings of Rs. 50 lakh and above in each case was not surrendered, which aggregated Rs. 160.73 crore.

Expenditure incurred without budget provision : Expenditure of Rs.59.45 crore was incurred in 9 cases under 6 grants/appropriations, although no budget provision for them was available during the year 2000-2001.

Reconciliation of departmental figures : The Controlling Officers were required to reconcile the departmental figures of expenditure with figures booked by the Accountant General (Accounts and Entitlement) before closure of the accounts for the year. Such reconciliation in respect of expenditure of Rs.49.95 crore had not been carried out by one Controlling Officer (*viz.*, The Secretary, Rural Development Department).

Rush of expenditure : The financial rules require that the Government expenditure should be evenly distributed throughout the year to avoid rush of expenditure at the end of the year. Contrary to this, under 7 grants/appropriations, expenditure of Rs.24.01 crore was incurred in March 2001. This constituted 10 *per cent* and above of the total expenditure of these grants/appropriations during the year 2000-2001.

(Paragraph 2)

3. Audit reviews on development / welfare programmes etc.

3.1 Prevention and Control of Diseases

With a view to containing the magnitude of the diseases causing major health problems, the Government of India (GOI) started a number of Centrally sponsored schemes between 1962 and 1987, grouped under a common heading of 'Prevention and Control of Diseases'. The schemes are National Tuberculosis Control Programme (NTCP), National Leprosy Eradication Programme (NLEP), National AIDS Control Programme and National Programme for Control of Blindness (NPCB). A review of the schemes covering the period from 1996-97 to 2000-2001 revealed that their objects remained unfulfilled for lack of effective planning. Inadequate infrastructural facilities and shortage of manpower coupled with failure to perform the prescribed duties by some of the crucial functionaries plagued the programme.

- As the number of sputa examined (67,124) had substantially been lower by 63 *per cent* than the target (1,81,070) for the years 1996-97 to 2000-2001, there remained the danger of a large number of sputum positive cases going undetected every year. This resulted in the chain of transmission of tuberculosis virtually remaining unbroken.
- Supervision of peripheral health institutions by District Tuberculosis Centres fell much short of prescribed standards. Against the requirement of 244 visits per year in 61 PHIs, the visits actually paid were 77 and 101 during 1999-2000 and 2000-2001.
- 4,910 suspected leprosy cases identified during Modified Leprosy Elimination Campaign in 1998-99 were not brought under treatment due to

lack of bacteriological testing facilities. Further, leprosy patients were released from treatment without identifying their Bacterial Index.

- Against the requirement of 30,000 cataract operations by 4 District Mobile Eye Units during 1996-2001, a target of 26,000 operations was fixed; of this 13,723 operations only were carried out.
- Against the total number of children (1-6 years) ranging from 1,91,640 (1996-97) to 2,14,500 (2000-2001), the number of children covered by vitamin A solution ranged from 76,024 to 96,784, indicating a coverage of 37 to 49 *per cent* only.
- The performance of Family Health Awareness Campaign was very poor. Against the targeted population ranging from 5.64 lakh to 7.74 lakh in 24 Health Institutions, actual attendance in the camps ranged from 4 to 5 *per cent* and the STD patients covered by treatment ranged from 17 to 29 *per cent* of the cases identified.
- Five Blood Banks in the State claimed by the Department to have been modernised were found not to have been actually modernised as only 11 items of equipment out of 40 major items were provided to the blood banks. Spreading of HIV infection from the infected persons was allowed to continue unchecked as persons afflicted with HIV/AIDS were neither informed of the disease, nor treated and provided with counselling, as envisaged in the programme.

(Paragraph 3.1)

3.2 Implementation of Environmental Acts and Rules relating to Air Pollution and Wastes Management

In order to achieve the objectives of prevention, control and abatement of air pollution, the Air (Prevention and Control of Pollution) Act, 1981, was enacted by Parliament. Implementation of the provisions of the act and rules related therewith was entrusted to the Tripura State Pollution Control Board (TSPCB). An audit review of implementation of the act and rules for the period from 1995-96 to 2000-2001 revealed that the Board had failed in its main objects due to inadequate manpower, although funds were made available on regular basis by the State Government / Government of India for implementing various pollution control programmes/schemes.

- Shortfall in utilisation of funds by Tripura State Pollution Control Board ranged from 83 to 93 *per cent* resulting in accumulation of unspent balance of Rs. 1.92 crore at the end of March 2001.
- Though the board had identified 2,422 industrial plants, only 1,238 plants, being 51 *per cent* of the total, were brought under the consent management.

- During the period from 1992-93 to 2000-2001, the State Government had conducted only 3,395 vehicular smoke emission tests (VSETs) out of 6,93,472 tests required to be done which represent achievement of 0.49 *per cent* only.
- The Board reported excess expenditure of Rs. 4.37 lakh to the Government of India over the actual expenditure of Rs. 2.87 lakh incurred by it against the funds received for preparation of Zoning Atlas and Siting of Industries (ZASI), under World Bank funded Environmental Management Capacity Building Project.
- Absence of adequate treatment facilities of bio-medical wastes in Agartala Municipal area added to the causes for increase in both air and water borne diseases.

(Paragraph 3.2)

3.3 Accelerated Urban Water Supply Programme

With the main objective to provide safe and adequate water supply facilities to the entire population of the towns having population less than 20,000 as per 1991 census, the Centrally sponsored Accelerated Urban Water Supply Programme (AUWSP) was launched in 1993-94. Implementation of the programme in the State during 1993-94 to 2000-2001 was reviewed in audit. Laxity on the part of the State Government in contributing matching share to run the schemes resulted in stalling the progress of implementation and also depriving the State of matching Central assistance. There was excessive delay in implementation leading to heavy cost escalation and instances of diversion of scheme funds were many.

- The State Government released only Rs. 30 lakh during 2000-2001 against Rs. 3.14 crore as Central share released by the GOI during the 8 years ending 2000-2001, though the former was supposed to contribute half of the total funds.
- Inaction on the part of the Department in implementation of Kamalpur project for an inordinately long period of 5 years led to escalation of the project cost by Rs. 92 lakh.
- Out of Rs. 3.15 crore booked as expenditure, Rs.2.49 crore was spent on items pertaining mostly to ongoing State Urban Water Supply Schemes which were outside the purview of AUWSP.

(Paragraph 4.1)

3.4 Rural Water Supply Programme

Accelerated Rural Water Supply Programme (ARWSP) with 100 *per cent* Central assistance aimed at supplementing of the efforts being made by the State Government under the State sector Minimum Needs Programme (MNP).

The assistance, with a view to accelerating the pace of coverage by drinking water supply, was to be provided to the State on the basis of matching provision/expenditure incurred under the MNP. Implementation of the composite programme comprising both the ARWSP and the MNP during 1997-98 to 2000-2001 was reviewed in audit. The implementation was found to have been deficient in many aspects like diversion of funds, idle expenses, lack of priority in taking up work, high O&M expenditure on schemes, tardy implementation, defective planning and inefficient execution.

- During 1997-98 to 2001, Rs. 30.98 lakh was found to have been irregularly diverted by Public Health Engineering (PHE) and Rural Development Department (RDD) from ARWSP and MNP funds.
- In a mismatch between planning and execution, only 40 deep tubewells out of 195, constructed during 1997-2001, were in locations mentioned in action plans prepared by the Panchayat bodies and approved by the State Level Co-ordination Committee.
- As per the programme, the habitations as on 1 April 1999 were reclassified with reference to adequacy and safety factors in providing drinking water facilities and the data were sent to the GOI. The revised classification proved arbitrary as there was no evidence that necessary survey to collect the requisite data was ever conducted for this.
- The principle for giving priority of coverage to 'Not Covered' (or NC) habitations as envisaged in the programme was ignored. The target for covering 982 such habitations within 1997-98 was not achieved even at the end of 2000-2001 when 287 such habitations were left uncovered.
- Defective design and drawing for construction of 8 overhead tanks resulting in the works having been taken up anew led to wasteful expenditure of Rs. 33.31 lakh and extra liability of Rs. 1 crore incurred by the PHE on them.
- During 1997-98 to 2000-2001, the PHE procured 225 pump sets in excess of requirement resulting in extra avoidable expenditure of Rs. 1.06 crore.
- The pace of construction and commissioning of iron removal plants (IRPs) lacked element of urgency in absence of any fixed timeframe before the executing agencies. During 3 years ending 2000-2001, only 8 IRPs (out of 77 approved) were found to have been commissioned.
- Three PHE Divisions incurred wasteful expenditure of Rs. 11.09 lakh during 1998-2001 in unsuccessful drillings at 25 locations. The prescribed procedure to assess availability/potentiality of ground water source was not followed before taking up such drilling.

(Paragraph 4.2)

3.5 Integrated Audit of the Water Resources Wing of Public Works Department including Manpower Management

Water Resources Wing of the Public Works Department (PWD) acts as the main instrumentality for giving phillip to Agriculture, which is the mainstay of the economy of Tripura, by implementing medium and minor irrigation programmes. Working of the wing with special reference to the above two programmes covering the period from 1996-97 to 2000-2001 was reviewed in audit. The medium irrigation projects were found to have suffered from time and cost overruns indicating deficiency in project management. Materials management was weak causing delay in completion of schemes and also delay in commissioning on their completion. Creation of irrigation potential was much short of targets. No norms were being followed to assess the requirement of staff.

- Annual savings under non-plan budget of the Department during 1996-97 to 2000-2001 totalling Rs. 48.27 crore coupled with plan expenditure exceeding the budget provision in all the years except 1999-2000 were indicative of defective budgeting.
- Faulty design of canal under Gumti Medium Irrigation Project, necessitating consequent change of the design, led to unfruitful expenditure of Rs. 38.72 lakh.
- In respect of 50 minor irrigation schemes, constructed between 1996-97 to 2000-2001 at a total cost of Rs. 2.01 crore, pipe lines could not be laid for a length of 58.916 km due to non-availability of pipes. As a result, 975 hectares of land could not be brought under irrigation cover.
- There was inordinate delay ranging from 1 to 8 years in completion of 84 minor irrigation schemes sanctioned between 1987-88 and 2000-2001 and completed in 1996-97 to 2000-2001 at a cost of Rs. 9.27 crore due to shortage of pipes and materials etc., resulting in delayed extension of facilities to the beneficiaries.
- 58 minor irrigation schemes completed between 1996-97 and 2000-2001 at a cost of Rs. 1.60 crore to provide assured irrigation for 5531 hectares of land, had not been commissioned for want of power connections resulting in locking up of Government funds amounting to Rs. 1.60 crore and denial of irrigation facilities to the targeted areas.
- Against the target for creation of 15,252 hectares of irrigation potential under minor irrigation programme during 1996-97 to 2000-2001, actual achievement was 9,458 hectares.
- During 1996-97 to 2000-2001, only 55 to 91 *per cent* of the total irrigation potential created was actually utilised. The shortfall was due to shortage of power, absence of field channels/pipe lines etc, which the Department failed to provide.

(Paragraph 4.3)

3.6 Stores and Stock Management of Printing and Stationery

The General Administration (Printing and Stationery) Department consisting of two wings, viz., 'Press' and 'Forms and Stationery' is entrusted with the task of printing for all offices/departments of the State Government and for autonomous bodies under its control. For this purpose, the Department procures/produces stores of different kinds to cater to their requirement and also runs a press. Stores and Stock Management of the Department covering a period of five years ending 2000-2001 was reviewed in audit. Unnecessary procurement of stock resulting in locking up of capital, printing of forms without assessing the requirement, under-utilisation of printing machines and keeping a large number of machines idle without repair were noticed.

- The Department did not prepare Proforma Accounts as required under the General Financial Rules, in absence of which the financial results of working of the press remained unascertainable.
- Unnecessary procurement of paper resulted in locking up of funds of Rs.21.32 lakh, as of 31 March 2001.
- Printing of forms without assessing the annual requirement led to accumulation of 26.80 lakh forms worth Rs.9.02 lakh.
- Under-utilisation of seven offset printing machines resulted in short outturn of impressions varying from 30 to 51 *per cent* during the five years from 1996-97 to 2000-2001.
- Vital records like log books and history sheets for machines had not been maintained. In the absence of these records, the internal control mechanism remained ineffective.

(Paragraph 5.1)

3.7 Arrears of Sales Tax and recovery of dues treated as arrears of Land Revenue

An audit review on Arrears of Sales Tax and their recovery by Finance (Excise and Taxation) Department covering the period from 1996-97 to 2000-2001 on the basis of test check of records in respect of 8 charges (Agartala: 5; and District level: 3) was conducted. The review disclosed that not disposing of referred back cases, inability to locate whereabouts of assessees, cancelling registration of dealers without realising assessed dues, not initiating or delay in instituting certificate proceedings and poor disposal of certificate cases, amongst other things, resulted in piling up of huge arrears of Sales Tax working out to Rs. 14.15 crore pending collection as of 31 March 2001.

- Non-disposal of referred back cases had resulted in blockage of Government revenue amounting to Rs. 65.27 lakh in 120 cases.
- In 32 cases, whereabouts of assessees could not be located, which had resulted in loss of Government revenue of Rs. 13.62 lakh.

- The Department cancelled the registration of 11 dealers without realising assessed dues of Rs. 24.84 lakh.
- Due to non-initiation of Certificate Proceedings in 289 cases, Government revenue of Rs. 93.18 lakh remained unrealised.
- Institution of Certificate Proceedings were delayed ranging upto 221 months in 137 cases by 7 Charges involving revenue of Rs. 75.03 lakh leaving little scope for recovery of assessed dues.
- Poor disposal of certificate cases led to huge accumulation of arrears. Out of the targeted amount of Rs. 11.94 crore, Rs. 45.36 lakh could only be recovered.
- In 155 cases involving recovery of arrear dues of Rs. 8.13 lakh, interest amounting to Rs. 10.03 lakh was not assessed.

(Paragraph 6.3)

3.8 Working of Tripura Forest Development and Plantation Corporation Limited

The Tripura Forest Development and Plantation Corporation (TFDPC) Limited was incorporated in March 1976 as a Government Company, with the objectives of improving production in rubber and other plantations by taking over Government rubber plantations and expansion of plantations in new areas. Working of the Company for the period from 1995-96 to 1999-2000 was reviewed in audit. Low achievement in plantation of rubber as compared to target, lower stand per hectare and poor tapping operation, massive shortfall in achievement of yield with reference to the State average, lower efficiency in centrifuging of latex and excess process loss, low performance of the scheme for plantation of Dioscorea and processing of Diosgenin and poor output in timber treatment plant, inter alia, contributed to massive loss to the company. All of these factors were indicative of inefficient management of the Company activities.

- Due to lower stand per hectare and lack of effective control on tapping operation, the company suffered a loss of revenue to the tune of Rs.119.77 crore.
- The company, being the largest single owner of rubber plantations in the State holding 91 *per cent* of total yielding area, accounted for only 40 *per cent* of the total yield of the State and suffered a potential loss of revenue amounting to Rs. 130.59 crore due to shortfall in achievement of yield with reference to the State average.
- Absence of effective control on collection of latex in company's plantations resulted in excess yield of scrap over the norm and loss of revenue of Rs. 0.92 crore.

- Lower efficiency in centrifuging the latex to cenex and excess process loss in production of cenex and Estate Brown Crepe (EBC) over the norm led to loss of potential revenue of Rs. 1.84 crore.
- Due to inadequate supply of wood, installation of insufficient number of steam kiln and under-utilisation of vacuum pressure vessel etc., the company suffered a loss of revenue of Rs. 0.30 crore in Timber Treatment Plant.

(Paragraph 8.2)

4. Other important points

(a) Civil

Idle expenditure / infructuous expenditure/ wasteful expenditure / extra expenditure

- Discontinuance of the functioning of the hiring centres of the Agriculture Department for non-allocation of running costs for the centres led to idling of machinery as well as idle pay and allowances of Rs. 19.67 lakh to technical and operational staff besides denial of intended benefits to farmers.

(Paragraph 3.3)

- Expenditure of Rs. 7.67 lakh incurred by the Industries and Commerce Directorate through different implementing departments on execution of preliminary works without seeking approval to the project report proved infructuous due to change of site.

(Paragraph 3.7)

- The Executive Engineer, Stores Division (PWD), Agartala, incurred wasteful expenditure of Rs. 15.52 lakh on procurement of cement without test certificate.

(Paragraph 4.5)

- The Public Works Department had to pay an extra amount of Rs. 11.18 lakh against electricity bills as letter of credit was not made available in time by the Government.

(Paragraph 4.6)

- Failure of the Public Works Department to get the work done by the first contractor due mainly to departmental lapses and award of balance work to another contractor resulted in an extra expenditure of Rs. 8.56 lakh.

(Paragraph 4.10)

- Machinery purchased by the Rural Development Department at a cost of Rs. 11.82 lakh was lying idle for two and a half years.

(Paragraph 5.3)

Failure to recover dues

- Cost of unused materials (Rs. 4.32 lakh) and extra expenditure (Rs. 1.64 lakh) recoverable from original contractors on rescinded works remained unrecovered due to inaction of the Agriculture Department. Besides, unfruitful expenditure of Rs. 3.07 lakh was incurred on unfinished works left abandoned.

(Paragraph 3.4)

- Although the relevant agreements were closed, a total recoverable amount of Rs. 9.53 lakh was not recovered from the contractors by the Executive Engineer (PWD), Teliamura Division.

(Paragraph 4.8)

Undue benefit to contractors

- Failure to deduct Tripura Sales Tax at source by the Executive Engineer, Stores Division (PWD), as per agreements entered with the contractors led to loss of Rs. 9.59 lakh to the State Exchequer and also extending undue benefit to contractors.

(Paragraph 4.7)

- The Executive Engineer, Stores Division (PWD), extended undue benefit of Rs. 9.04 lakh to the contractor by making excess payment of Rs. 5.43 lakh and by receiving loose, partly damaged bags of cement worth Rs. 3.61 lakh replaceable by the supplier at his risk and cost as per agreement.

(Paragraph 4.9)

Poor performance of livestock farms

- State Poultry Farm at Gandhigram, Regional Exotic Cattle Breeding Farm at Radhakishore Nagar, Regional Exotic Duck Breeding Farm at Radhakishore Nagar, Rabbit Breeding Farm at Radhakishore Nagar and Regional Goat Breeding Farm at Debipur, all in West Tripura District, although set up by the Animal Resource Development Department as model farms to be run on scientific lines, failed to achieve their objectives and due to poor performance lost even their demonstrative value to the potential farmers.

(Paragraph 3.5)

Locking up of funds

- Retention of unspent amount of Rs. 11.15 lakh, by the Inspector of Schools, Jirania, West Tripura District, pertaining to a discontinued programme resulted in locking up of Rs. 4.76 lakh with consequent loss of interest of Rs. 3.63 lakh, besides irregular utilisation of Rs. 6.39 lakh.

(Paragraph 3.6)

- Materials worth Rs. 20.52 lakh procured by the Stores Division (PWD), mainly in March 1997 had remained idle in store.

(Paragraph 4.4)

- Procurement of aluminium conductor steel reinforced (ACSR) by the Power Department on the basis of inaccurate assessment led to locking up of Rs. 28.40 lakh and loss of Rs. 10.50 lakh towards interest.

(Paragraph 4.11)

- The Executive Engineer, Stores Division (PWD), procured materials much in excess of requirement between 1994-95 and 1999-2000, which resulted in blocking up of funds of Rs.11.57 crore as of March 2001 and consequent loss of interest of Rs.3.92 crore.

(Paragraph 5.2)

AC bills not adjusted

- Rupees 10.73 crore, drawn in 1218 AC bills by 4 Directorates and 5 DDOs during 1984-85 to 2000-2001, on account of implementation of various central and State sector schemes, was lying outstanding, as of June 2001.

(Paragraph 3.8)

(b) Revenue

Loss / non-realisation of revenue

- There were short levy of interest amounting to Rs. 1.41 lakh and non-realisation of interest on Sales Tax and penalty of Rs. 2.38 lakh

(Paragraph 6.6)

- Failure in initiating timely action by the Deputy Transport Commissioner in revalidating of Bank Drafts or having fresh Bank Drafts in lieu thereof under National Permit Scheme led to loss of revenue of Rs. 5.03 lakh.

(Paragraph 6.10)

Short levy of interest

- There was short levy of interest by Rs. 14.35 lakh on unpaid amount of sales taxes.

(Paragraph 6.7)

(c) Commercial

Loss/short realisation of revenue

- Non-imposition of penalty (Rs. 73.49 lakh) by 13 Electrical Sub-Divisions for delay in payment of electricity charges and inadmissible allowance of rebate (Rs. 11.36 lakh) by 8 Electrical Sub-Divisions to consumers led to a loss of revenue amounting to Rs. 84.85 lakh.

(Paragraph 8.3)

- Computation of energy charges at lower rate resulted in short realisation of Rs. 6.08 lakh by two Electrical Sub-Divisions.

(Paragraph 8.4)