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

Report of the Comptroller and Auditor General of India on Social, Economic, Revenue and General Sectors for the year ended 31 March 2024

GOVERNMENT OF TRIPURA

Report No. 2 of 2025

Report of the
Comptroller and Auditor General of India
on
Social, Economic, Revenue and General Sectors
for the year ended 31 March 2024

Government of Tripura
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TABLE OF CONTENTS

Particulars	Paragraph(s)	Page(s)
Preface		v
Overview		vii
CHAPTER I: INTRODUCTION		
About this Report	1.1	1
Authority for Audit	1.2	1
Planning and Conduct of Audit	1.3	2
Significant Audit Observations	1.4	3
CHAPTER II: SOCIAL SECTOR		
Introduction	2.1	5
RURAL DEVELOPMENT DEPARTMENT Performance Audit on "Mahatma Gandhi National Rural Employment Guarantee Act"	2.2	6
PUBLIC WORKS (DRINKING WATER AND SANITATION) DEPARTMENT Performance Audit on "Jal Jeevan Mission"	2.3	58
EDUCATION (HIGHER) DEPARTMENT Unfruitful expenditure	2.4	116
CHAPTER III: ECONOMIC SECTOR		
Introduction	3.1	119
PUBLIC WORKS (ROADS AND BUILDING) DEPARTMENT Wasteful expenditure	3.2	120
PUBLIC WORKS (ROADS AND BUILDING) DEPARTMENT Unfruitful expenditure	3.3	123
CHAPTER IV: ECONOMIC SECTOR (State Public Sector Enterprises)		
Functioning of State Public Sector Enterprises	4.1	127
Introduction	4.1.1	127
Investment in PSEs	4.1.2	127
Reconciliation with Finance Accounts	4.1.3	129
Special support and guarantees to PSEs during the year	4.1.4	130
Accountability framework	4.1.5	131
Arrears in finalisation of accounts	4.1.6	132
Placement of Separate Audit Reports	4.1.7	133
Investments made by State Government in PSEs whose accounts	4.1.8	133

Particulars	Paragraph(s)	Page(s)
are in arrears		
Performance of PSEs as per their latest finalised accounts	4.1.9	134
Return on Investment on the basis of Present Value of Investment	4.1.10	138
Winding up of non-working PSEs	4.1.11	138
Impact of Audit Comments on Annual Accounts of PSEs	4.1.12	139
Coverage of this Chapter	4.1.13	140
POWER DEPARTMENT **(Tripura State Electricity Corporation Limited)** Unfruitful expenditure	4.2	141
POWER DEPARTMENT **(Tripura State Electricity Corporation Limited)** Avoidable expenditure	4.3	148
CHAPTER V: REVENUE SECTOR		
General	5.1	153
Trend of Revenue Receipts	5.1.1	153
Revenue and return filling trends	5.1.2	156
Analysis of arrears of revenue	5.1.3	159
Evasion of tax detected by the Department	5.1.4	160
Pendency of refund cases	5.1.5	160
Analysis of the mechanism for dealing with the issues raised by Audit	5.1.6	161
Action taken on the recommendations accepted by the departments/ Government	5.1.7	163
Results of Audit	5.1.8	163
Coverage of this report	5.1.9	164
TRANSPORT DEPARTMENT Performance Audit on "Functioning of District Transport Offices"	5.2	165
REVENUE DEPARTMENT Subject Specific Compliance Audit on "Collection of Stamp Duty and Registration Fees from Deed Registration"	5.3	199
FINANCE (Excise and Taxation) DEPARTMENT Subject Specific Compliance Audit on "Department's Oversight on GST Payments and Return Filing (Phase-II)"	5.4	219
CHAPTER VI: GENERAL SECTOR		
Introduction	6.1	245
FINANCE DEPARTMENT Suspected excess payments	6.2	246

Particulars	Paragraph(s)	Page(s)
HOME (POLICE) DEPARTMENT Suspected and excess payments	6.3	250
CHAPTER VII: FOLLOW UP OF AUDIT OBSERVATIONS		
Follow up action on earlier Audit Reports	7.1	253
Monitoring	7.2	257
Outstanding Inspection Reports	7.3	257
Departmental Audit Committee Meetings	7.4	259
APPENDICES		
Appendices	--	261-390

PREFACE

1. This Report of the Comptroller and Auditor General of India for the year ended 31 March 2024 has been prepared for submission to the Governor of Tripura under Article 151 of the Constitution of India for being laid on the floor of the State legislature.

2. This Report contains significant results of Performance Audit, Subject Specific Compliance Audit and Compliance Audit of departments of the Government of Tripura under Social, Economic, Revenue and General Sectors including departments of Rural Development, Public Works (Drinking Water and Sanitation), Education (Higher), Public Works (Roads & Building), Power, Transport, Revenue, Finance (Excise and Taxation), Finance and Home (Police) Departments.

3. The cases mentioned in this Report are those which came to notice in the course of test audit during the year 2023-24 as well as those which came to notice in earlier years but could not be dealt with in the previous Reports. Matters relating to the period subsequent to 2023-24 have also been included, wherever necessary. The Report has been finalised after considering the response of the Government Departments, wherever received.

4. Audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

OVERVIEW

CHAPTER-I

INTRODUCTION

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from the performance audits and test audit of transactions of various departments of the Government of Tripura pertaining to Social, Economic, Revenue and General Sectors. The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit.

Out of 1,682 auditee units, 89 units were planned for audit during 2023-24. After carrying out risk assessment and keeping in view the available manpower, 41 units were actually audited during 2023-24 involving an expenditure of ₹ 3,522.72 crore.

This Report, *inter alia,* contains three Performance Audits titled "Mahatma Gandhi National Rural Employment Guarantee Act", "Jal Jeevan Mission" and "Functioning of District Transport Offices" under the Rural Development, Public Works Department (Drinking Water and Sanitation) and the Transport Department respectively and two Subject Specific Compliance Audit titled "Collection of Stamp Duty and Registration Fees from Deed Registration" and "Department's Oversight on GST Payments and Return Filing (Phase-II)" under Revenue and Finance (Excise and Taxation) Department and seven Compliance Audit Paragraphs.

CHAPTER-II

SOCIAL SECTOR

PERFORMANCE AUDIT

RURAL DEVELOPMENT DEPARTMENT

Performance Audit on "Mahatma Gandhi National Rural Employment Guarantee Act"

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) was enacted in September 2005 and implemented in a phased manner between February 2006 and April 2008 in all the rural districts of the country. The Act aims at enhancement of livelihood security of the households in rural areas of the country, by providing at least 100 days of guaranteed wage employment in every financial year to every rural household whose adult members volunteer to do unskilled manual work. In addition, the Act also focuses on the creation of durable assets. Other objectives include protection of the environment, empowerment of rural women, reduction of rural urban migration, fostering social equity and strengthening rural governance through decentralisation and processes of transparency and accountability.

The institutional mechanism and structure intended for effective planning of the scheme ensuring stakeholder participation had been established in the State. However, instances of low attendance in the Gram Sabha meetings, as recorded in the Gram Sabha resolutions, cast doubt on the effective and large- scale involvement of villagers in the planning process at the grass roots level. The Department primarily focused on the annual planning activity. The Perspective Plan was neither prepared by the Gram Panchayat nor at the District level, as required under the guidelines.

Regarding the financing of the scheme, the State did not receive the full labour-budget from the Centre. As against the 661 lakh to 702 lakh person days (PD), the Ministry accorded sanction for only 325 lakh to 430 lakh PDs during 2019-24. The sanctioned labour budget fell short ranging from 47 *per cent* to 65 *per cent* of the State's demand during 2019-24. Additionally, the full quantum of funds, as per the sanctioned labour budget was not released by the Government of India in all the years except for 2020-21, when the release was marginally higher than the sanction. Release of lesser funds as against the sanctions, varied from two *per cent* to 24 *per cent* during the period from 2019-20 to 2023-24. There was no short release of the State's share and the State Government even released advance funds in some years, pending receipt of funds from the Central Government for smooth implementation of the Scheme in the State.

Furthermore, administrative funds to the tune of ₹ 11.87 crore were used for payment of damages and interest on delayed payment of EPF contributions, which was avoidable.

As of March 2024, job cards were issued to 6.80 lakh house holds in the State involving 12.20 lakh individuals. This represents about 33 *per cent* of the State's population, as per the 2011 Census data. Sampled GPs and VCs issued job cards within 15 days of receipt of application from the applicants as per the provision of the Act. However, verification of job card applications revealed that there were instances of overwriting on receipt date of application, receipt of application without any date, *etc*. which was presumably done to adhere to the 15 days' criterion for issue of job card from the date of receipt of application.

Regarding the receipt of work demands and allocation of works to the job card holders, the GPs and VCs called for application for works only on the receipt of allocation of PDs. This practice undermines the Act's objective, which guarantees job seekers the legal right to demand work at any time within their entitlement. Consequently, employment to the job seekers remained under the control of and was determined by the Government rather than being based on the actual demand from the job seekers.

Audit noticed that the works undertaken across the State during 2021-22 and earlier periods had been completed. The completion rate of the works taken up during 2022-23 and 2023-24 was 94.21 *per cent* and 98.32 *per cent*, respectively, across the State with the sampled districts achieving the rates between 92.62 *per cent* to 99.60 *per cent*. Although the numeric indicators reflected high achievement, the actual physical

verification of the sampled works revealed shortcomings in both the implementation and outcomes. During joint physical verification of the sampled works, deficiencies like non-existence/ thin density of plantation works, non-existence of village roads, roads in severely damaged conditions, and idle investment in infrastructure such as anganwadi centres, duck shelters and cattle shelters were also noticed.

Serious deficiencies were noticed in the sampled works regarding their execution *viz*. non-uploading of geo-tagged photographs at three stages; failure to upload work completion photographs; non-maintenance of essential records such as site accounts registers; nursery stock account and distribution cum sale records; work progress registers; site inspection registers; and non-handing over of the completed works to the concerned GPs and VCs were noticed in audit against the sampled works. It was seen that three stage photographs were not available in 73 cases out of the sampled 220 works which were verified in audit. In none of the cases, site-inspection registers were available while completion certificates and handing over certificates were not available in 86 cases out of the 220 sampled works in both the sampled districts.

All the deficiencies pointed towards serious lapses in oversight, execution and intended impact the Scheme.

Deficiencies in Social Audit were also noticed. Checklist for preparation of Inspection Report was not finalised by the Social Audit Unit (SAU), Tripura. Social Audit teams submitted Inspection Reports with incomplete sections which lacked authentication by the Inspecting Officer. Despite these deficiencies, the draft Inspection Reports were accepted by the State SAU and issued to the GPs/ VCs. During the audit period, Ombudsmen were not appointed simultaneously across all the eight districts of the State. Additionally, the State had not designated an Appellate Authority to respond and look into the appeals against the decisions, findings, and awards of the Ombudsmen which was a serious lacuna in ensuring accountability under the scheme.

Recommendations

- ***Efforts may be made to ensure large scale involvement of villagers in the planning process by increasing awareness and encouraging active participation in Gram Sabha meetings.***
- ***Initiatives may be taken for the preparation of Perspective Plans identifying the local needs and gaps at the district level in various sectors as envisaged in the MGNREGA guidelines.***
- ***All statutory payments must be made promptly to avoid penalty and damages.***
- ***The Department may ensure timely issue of job cards to the applicants and ensure proper monitoring at regular intervals.***
- ***The Department may make efforts to get the person days sanctioned as per the annual entitlement of the job card holders.***
- ***The Department may ensure that MGNREGA job card holders receive the legally mandated 100 days of guaranteed wage employment per financial year.***

- ***Completion certificates and handing over of works may be ensured immediately after completion of the works.***
- ***Uploading of geo tagged photographs for three stages of work may invariably be done in a timely manner to provide visual evidence of the project's progress.***
- ***Deficiencies identified in the Social Audits conducted may be addressed promptly and Social Audit must be conducted scrupulously in accordance with the guidelines.***

Paragraph 2.2

PUBLIC WORKS (Drinking Water and Sanitation) DEPARTMENT

Performance Audit on "Jal Jeevan Mission"

Access to clean drinking water is a fundamental human need and one of the most vital elements for sustaining life. Its significance is evident from the fact that ancient civilisations flourished in river valleys, where fresh and plentiful water was readily available. Even in the oldest sacred scripture Rig Veda, water is celebrated as a source of great happiness and compared to nurturing, loving mothers.

Jal Jeevan Mission (JJM) is a flagship scheme launched by the Government of India on 15 August 2019. The objective of JJM is to ensure that every rural household has a Functional Household Tap Connection (FHTC) by 2024 to provide drinking water supply in adequate quantity (minimum 55 litres per capita per day (LPCD)) of prescribed quality (BIS:10500) on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities.

As of March 2024, 79 *per cent* of rural households had been provided with FHTCs in the State against the target set at the inception of JJM. The shortfall in achievement was mainly due to delays in well sinking, abandonment of pilot holes, delays in supply of power connections to completed water supply schemes, as noticed in sampled districts. Despite the expansion of the piped water supply, population affected by water borne diseases in the State specially in gastroenteritis and enteric fever remained high during 2019-24. Further, there were also instances of quantitative as well as qualitative dis-satisfaction among the beneficiaries, with issues such as insufficient water supply and poor water quality.

There was poor involvement of rural communities for planning and implementation of in village water supply schemes. Further, District Water and Sanitation Mission (DWSM) remained inactive in sampled districts with respect to the planning, implementation and monitoring of water supply schemes in the districts. Implementation Support Agencies (ISAs) were first engaged in the State after lapse of almost three years since the inception of JJM, thereby affecting the mobilisation and capacity building efforts at the village level. There were also shortages of manpower and testing equipment in the State level laboratory as well as in the district and sub-division level laboratories in the sampled districts which contributed to shortfalls in

the prescribed water quality testing.

There were instances of underutilisation of available funds for support and Water Quality Monitoring System (WQMS) activities. Several water supply schemes remained incomplete and suffered from time over runs due to inadequate feasibility study, lack of effective co-ordination with the Tripura State Electricity Corporation Limited (TSECL)/ other agencies for timely energisation of water supply schemes and delays in taking prompt decisions by the Government. Against the targeted Water Quality Affected (WQA) households, coverage of only 11 *per cent* had been achieved under quality component during the last five years.

No plan was prepared for the assessment of ground level requirements and no action was taken for ensuring source sustainability or grey water management in the sampled districts. Further, financial sustainability also was not achieved due to the inaction of the VWSCs towards collection of community contributions for operation and maintenance of the water supply schemes. None of the in-village water supply schemes were handed over to the concerned village authorities in the sampled villages resulting in a lack of ownership by the rural community.

Recommendation

The Government may;

- ***give priority to provide FHTC coverage to all rural households through efficient and effective deployment of available resources;***
- ***emphasise on qualitative and quantitative improvement of supplied water;***
- ***consider conducting an impact study to evaluate how piped water supply influences rural livelihoods;***
- ***ensure active involvement of rural communities by assigning clear roles to village authorities in planning, implementation, operation and monitoring of JJM scheme;***
- ***ensure that the DWSM develop a robust district level monitoring mechanism, including field visits, inspections and real time dashboard tracking; facilitates operation and maintenance frameworks that empower VWSCs to manage day to day operations;***
- ***focus on improving testing facilities by upgrading laboratory infrastructure and deploying manpower as per requirement;***
- ***adopt suitable system for sharing water test reports with the concerned village authorities on real time basis;***
- ***take effective and appropriate remedial measures towards timely completion of the water supply schemes and to ensure providing potable drinking water to every household;***
- ***develop effective plan after assessing the ground level requirement;***

- ***implement source sustainability and grey water management measures to ensure that water supply schemes remain functional throughout their full design period;***
- ***ensure financial sustainability of the water supply schemes by community contribution for their operation and maintenance.***

Paragraph 2.3

COMPLIANCE AUDIT PARAGRAPHS

EDUCATION (HIGHER) DEPARTMENT

Unfruitful expenditure

The indecisiveness of the Government and lack of coordination among the various departments in setting up of New Model Degree College resulted in unfruitful expenditure of ₹ 16.15 crore alongwith cost overrun of ₹ 22.08 crore. The construction work remained incomplete and the objective of the Government to meet the increasing demand for higher education was not achieved.

Paragraph 2.4

CHAPTER-III

ECONOMIC SECTOR

COMPLIANCE AUDIT PARAGRAPHS

PUBLIC WPRKS (Roads and Building) DEPARTMENT

Wasteful expenditure

Construction of bridge (super structure) without any approved drawing and the consequent failure to ensure quality of appropriate steel materials used by the contractor resulted in the collapse of the super structure of the bridge with a wasteful expenditure of ₹ 2.13 crore on collapsed superstructure of the bridge and extra expenditure of ₹ 3.74 crore.

Paragraph 3.2

Unfruitful expenditure

The Department took up road work without ensuring the availability of funds in violation of the provisions of General Financial Rules and CPWD Works Manual. As a result, the expenditure of ₹ 57.94 lakh on the partially constructed road remained unfruitful.

Paragraph 3.3

CHAPTER-IV

ECONOMIC SECTOR (STATE PUBLIC SECTOR ENTERPRISES)

Functioning of Public Sector Enterprises

As on 31 March 2024, the State of Tripura had 18 Public Sector enterprises (PSEs) (17 working and one non-working). Out of 17 working PSEs, 16 are Government companies and one is Statutory Corporation.

The State Government's investment (₹ 2,054.84 crore) as on 31 March 2024 consisted of 83.97 *per cent* towards capital and 16.03 *per cent* in long-term loans as against the investment of ₹ 1,714.35 crore as on 31 March 2020 consisting of 87.96 *per cent* (₹ 1,508.00 crore) towards capital and 12.04 *per cent* (₹ 206.35 crore) in long-term loans.

Paragraphs 4.1.1 and 4.1.2

As per the information furnished by the PSEs, during 2023-24, the State Government provided budgetary support of ₹ 276.08 crore in the form of capital (₹ 63.08 crore), loans (₹ 100 crore) and grants/ subsidy (₹ 113.00 crore).

Paragraph 4.1.4

As per the latest finalised accounts of PSEs as on 30 September 2024, the aggregate paid-up capital and accumulated losses of 17 working PSEs were ₹ 1,677.16 crore and ₹ 1,863.59 crore respectively. Analysis of investment and accumulated losses of these PSEs revealed that the accumulated losses (net of free reserves) of five working PSEs (₹ 1,433.57 crore) had completely eroded their paid-up capital (₹ 846.00 crore).

Paragraph 4.1.9.2

COMPLIANCE AUDIT PARAGRAPHS

POWER DEPARTMENT
(Tripura State Electricity Corporation Limited)

Unfruitful expenditure

The Company's failure to complete the Smart Grid project with the attributes of Advanced Metering Infrastructure and Peak Load Management resulted in unfruitful expenditure of ₹ 42.74 crore on the incomplete project apart from the avoidable expenditure of ₹ 1.10 crore on the manual meter readings and billings in respect thereof.

Paragraph 4.2

Avoidable expenditure

Failure of the Company to obtain Environmental Clearance from the Ministry of Environment, Forest and Climate Change, Government of India in violation of the Environment Impact Assessment Notifications, 1994 and 2006 before commissioning

of the 3x21 MW units of Gas Based Thermal Power Station at Rokhia, resulted in avoidable expenditure of ₹ 15.64 crore.

Paragraph 4.3

CHAPTER-V

REVENUE SECTOR

General

During the year 2023-24, the revenue raised by the State Government was ₹ 3,707.93 crore which was 18.05 *per cent* of the total revenue receipts. The balance 81.92 *per cent* of the revenue receipts during 2023-24 was received from the GoI in the form of State share of Union Taxes and Duties and Grants-in-Aid. The collection of own revenue increased by ₹ 305.90 crore during 2023-24 as compared to previous year and the rate of growth of own revenue was 8.99 *per cent* in 2023-24 as compared to 17.70 *per cent* during 2022-23. Revenue receipts of the State increased by 12.17 *per cent* from ₹ 18,309.01 crore in 2022-23 to ₹ 20,538.02 crore in 2023-24.

Paragraph 5.1.1

Although the Revised Estimate (RE) targets were achieved in the years 2020-21 and 2021-22, the actual collection was less than the RE projections for the years 2022-23 and 2023-24. The State's GST collection steadily increased over the years from ₹ 1,056.01crore in 2020-21 to ₹ 1,589.78 crore in 2023-24.

Paragraph 5.1.2 (i)

Arrears of revenue under key heads- Taxes/ VAT, GST, and Taxes and Duties on Electricity increased from ₹ 161.24 crore as on 31 March 2023 to ₹ 189.44 crore as on 31 March 2024, reflecting a 17.5 *per cent* rise. Notably, arrears pending for over five years also rose from ₹ 140.36 crore to ₹ 158.51 crore, indicating prolonged non-recovery.

Paragraph 5.1.3

In the last ten years, 21 paragraphs involving ₹ 52.11 crore featured in the Audit Reports, of which 19 paragraphs involving ₹ 46.25 crore were accepted by the State Government. Out of this, only ₹ 1.20 crore (2.59 *per cent*) was recovered.

Paragraph 5.1.6.2

PERFORMANCE AUDIT

TRANSPORT DEPARTMENT

Performance Audit on "Functioning of District Transport Offices"

As per the Seventh Schedule of the Constitution of India, both the Centre and the States have jurisdiction over matters related to mechanically propelled vehicles, including the principles on which taxes on such vehicles are to be levied. Consequently, the Motor Vehicles Act, 1988 was enacted by the Parliament to regulate various aspects of road transport, such as the issuance of driver and conductor licenses, vehicle registration, granting of various types of permits, *etc*.

The Transport Department, Government of Tripura was established under the provisions of Section 213 of the Motor Vehicle Act, 1988. The Transport Department functions through Office of the Joint Transport Commissioner (JTC) in West Tripura District and other seven District Transport Officers (DTOs). Further, there is also one Check-post at Churaibari under DTP North Tripura.

The Department is primarily responsible for the following functions: (i) Registration of motor vehicles, (ii) Issue of driving licenses and conductor licenses, (iii) Issue of permits for goods and passenger vehicles, (iv) Collection of motor vehicle taxes, (v) Enforcement of Motor Vehicle Acts and Rules and (vi) Vehicular pollution control measures, *etc*.

The VAHAN and SARATHI applications were introduced by the Ministry of Road Transport and Highways (MoRTH), Government of India (GoI), to streamline and standardise vehicle registration and driving license services across the country. The Department undertook the computerisation of its functions by implementing VAHAN (vehicle registration) and SARATHI (driving licence issuance) software in 2004 with an objective to achieve faster, transparent and better monitoring of revenue generation. Audit observed systemic lapses in the issuance, renewal, and regulation of driving licences, dealership licences, and driving training schools in Tripura. Instances of issuance of licences to underage individuals and operation of unlicensed driving schools reflect a disregard for statutory provisions of the Motor Vehicles Act, 1988 and Central Motor Vehicle Rules, 1989.

Further, poor record-keeping, irregular licence validity periods, and non-compliance with educational and infrastructure requirements for driving schools highlight weak internal controls, inadequate monitoring, and a lack of regulatory enforcement. Government responses on audit observations either lacked evidentiary support or admitted to irregularities, further reinforcing the need for corrective institutional reforms.

The audit findings highlight several systematic deficiencies in Tripura's transport sector. The absence of adequate controls to ensure the timely renewal of fitness certificates and permits for transport vehicles led to delays in the timely realisation of

potential revenue. Despite having the real time vehicle compliance data in VAHAN database, the Department did not utilise the system effectively to identify defaulters, track dues or generate demand notices.

The audit revealed significant systemic deficiencies in the regulation and control of transport vehicles in Tripura across critical areas such as fitness certification, tax collection, permit issuance, alteration fees, BH series taxation, and refunds. Despite the availability of comprehensive data through the VAHAN portal, the Transport Department failed to leverage this resource effectively for monitoring, enforcement, and compliance.

Key lapses included the absence of automated enforcement mechanisms, short realisation of government dues, non-implementation of statutory refunds, and overcharging due to incorrect software inputs. These shortcomings not only resulted in substantial revenue loss but also exposed the public to safety and regulatory risks. The Department's reliance on manual processes, lack of proactive monitoring, and poor coordination with software developers (NIC) reflect the need for urgent reforms to strengthen governance and accountability.

The Department failed to enforce the provisions stipulated in the agreement with the service provider that resulted in non-realisation of the Government's share from the issuance of smart cards.

Due to non-integration of revenue collection with the online Government Receipts Accounting System (e-GRAS), the revenue receipts were not directly credited into the Government account and were parked outside the Government account for a considerable period before remittance into the Government account.

The software system put in place for capturing data related to the vehicles passing through the check-gate was found to be unreliable, since it was being done manually, compromising both the security and integrity of the captured data.

Lacunae in enforcement activity as well as inadequate monitoring resulted in low turnout of mandatory Pollution Under Control (PUC) tests of the vehicles. Lack in applying provisions related to compounding fees as well as lack of monitoring to identify deficiency of enforcement activity resulted in penalising with improper fine amount, which undermined the intended purpose of the Act and Rules.

Due to setting up of targets without the required parameters, non-allocation of enforcement activities among the Motor Vehicle Inspectors, coupled with absence of proper documentation of enforcement activities, the efficiency and effectiveness of the enforcement activity remained unascertained.

Despite the Ministry of Road Transport and Highways (MoRTH's), Government of India's advisory mandating the establishment of PUC centres at fuel stations and the introduction of mobile test centres, the Department failed to authorise such centres and did not deploy mobile units as of November 2024, thus hampering the efforts to combat vehicular pollution and improve air quality. The absence of a comprehensive manual outlining the processes and procedures for staff at all levels was noticed. A

structured grievance redressal system was lacking. A significant shortfall in key enforcement staff especially Motor Vehicle Inspectors limited field operations and enforcement coverage.

Recommendation

- ***The Department may create and maintain an updated, centralised database of vehicle dealers and motor training schools, capturing licence validity, renewal status, and compliance checks for effective oversight.***
- ***The Department may ensure enforcement of act, rules and notifications uniformly across the State while issuing the driving licenses, trade licenses and licenses to operate driving schools.***
- ***The Department may enforce mandatory document verification (age, vehicle class eligibility) at DTO level before final issuance of licences, supported by digital audit trails in SARATHI/ VAHAN.***
- ***The Department should implement an automated monitoring system to track licensing violations in real time and action taking system to track violations, ensure follow-up action and initiate prompt corrective action.***
- ***The Department may take immediate steps to recover the outstanding revenue from tax and fee defaulters. The Department may collaborate with NIC to implement automated systems in the VAHAN portal for identifying and issuing notices to defaulters of fitness, tax, permit, and alteration fee. This should include real-time alerts, penalty calculations, and follow-up enforcement scheduling to ensure timely recovery and regulatory compliance.***
- ***The Department may institutionalise monthly reviews of VAHAN data at the DTO level for identification of defaulters.***
- ***Steps may be taken to incorporate provisions in the VAHAN software for generating alerts and issuing notices to permit and fitness defaulters.***
- ***The Department may immediately initiate arbitration or legal action to recover outstanding dues from the smart card service provider. Future contracts must include clearly defined penalty and enforcement clauses for default in payment to prevent revenue leakage.***
- ***The Department may take steps to link all revenue collection with the e-GRAS software, so that revenue receipts are credited directly into the Government account without delay.***
- ***The Department may put in place an effective monitoring system for collection and deposit of revenue.***
- ***The Department may initiate transition from the manual data entry system at Churaibari Check gate to an advanced automated system such as Radio Frequency Identification to streamline revenue collection processes and enhance overall operational efficiency.***

- ***The Department may increase the frequency and scope of enforcement actions to ensure compliance with PUC requirements.***
- ***The Department may establish enforcement targets based on critical parameters to enhance effectiveness of enforcement activity***
- ***Fines may be collected from the defaulters strictly as per the prescribed provisions of the relevant Act and Rules.***
- ***The Department should immediately comply with the MoRTH's advisory and mandate PUC centres to achieve the objective of combating environmental pollution in the State. The Department may take steps to integrate its own Departmental Grievance Redressal System in VAHAN and SARATHI for the larger public interest.***
- ***The Department may draft a detailed office/operational manual as a resource and guide for the employees and other stakeholders.***
- ***The Department may take steps to immediately fill up the existing vacancies.***

Paragraph 5.2

REVENUE DEPARTMENT

Subject Specific Compliance Audit on "Collection of Stamp Duty and Registration Fees from Deed Registration"

To enhance the speed, transparency, and accountability of the registration process, the Government of Tripura launched the Tripura Online Registration System (TORS) in 2012. In March 2021, the State adopted the National Generic Document Registration System (NGDRS)- a standardised and customisable application developed for use by registration departments nationwide. Initially, NGDRS was implemented on a pilot basis in the Sub-Registrar Offices (SROs) of Jirania and Mohanpur in West Tripura District. Based on its performance, the system was rolled out to all SROs across the State in March 2022, replacing the TORS software entirely. For Computerised Stamp Duty Administration System (C-SDAS) and for collection of stamp duty through e-stamping mechanism in Tripura, the Stock Holding Corporation of India Limited (SHCIL) was selected as the Central Record Keeping Agency (CRA).

Despite the commendable increase in revenue collections over the five-year period from 2019–2024, the audit found critical gaps in governance, institutional oversight, and operational controls. The acute manpower shortage- 88 *per cent* vacancy in sanctioned posts severely hampered core registration functions, while deficiencies in the implementation of the NGDRS, such as the lack of biometric verification and PAN validation, undermined identity authentication and traceability in high-value transactions. The non-registration of lease deeds of banks and ATMs, incorrect

assessment of stamp duty, and failure to cancel refunded e-stamps resulted in substantial revenue losses. Furthermore, the audit noted a near-complete absence of internal audits, non-inspection of Authorised Collection Centres, inadequate staff training, and delayed or non-filing of Statements of Financial Transactions (SFTs)- all pointing to a weak internal control framework. Instances such as splitting of sale deeds to evade tax reporting obligations, absence of grievance redressal mechanisms, and poor taxpayer awareness further reflected a need for urgent structural reforms.

Recommendations

- ***The Department may assess the staffing needs and address the issue of staff shortage for the purpose of registration of deeds.***
- ***The Department may initiate the process of Aadhaar based authentication of the executants for registration of deeds and may also introduce the requirement of quoting of PAN of the executants before registering the documents valued more than ₹ 10 lakh.***
- ***The Department may inspect the public as well as private institutions/business premises and check their lease agreements, if any, in a phase-wise manner for ensuring registration of lease documents in cases of hire/lease for more than 12 months.***
- ***The Department may arrange system generated cancellation and locking of the e-stamps on the SHCIL's website immediately after refund of the amount.***
- ***Internal control mechanism should be strengthened to ensure realisation of stamp duty and registration fees.***
- ***All the Sub-registries may be audited by the internal audit at least once in every five years.***
- ***The liability of stamp duty and payment mode in respect of all the instruments may be prominently displayed on the departmental website and in all such public offices where such instruments are executed or presented.***

Paragraph 5.3

FINANCE (Excise and Taxation) DEPARTMENT

Subject Specific Compliance Audit on "Department's Oversight on GST Payments and Return Filing (Phase-II)"

The introduction of Goods and Service Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST)/ Union Territory

GST (UTGST) are levied on intra-state supplies, and Integrated GST (IGST) is levied on the inter-state supplies.

Section 59 of the Tripura Goods and Service Tax (TGST) Act, 2017 stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested with the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the TGST Act read with Rule 99 of the Tripura Goods and Service Tax Rules (TGST Rules), 2017 stipulate that the proper officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

The Subject Specific Compliance Audit (SSCA) on Department's Oversight on GST Payments and Return Filing was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Commercial Taxes Organisation, Tripura (Department) in this new tax regime. The objectives were to assess the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas and red flags in GST returns filed for 2018-19 to 2020-21. The SSCA entailed assessing the oversight functions of State Jurisdictional formations at two levels – at the data level and at the functional level carried out through detailed audit of the Charges and scrutiny of GST returns, which involved accessing taxpayer records.

A review of the functions of five Charges disclosed that there were deficiencies in oversight functions of Charges such as monitoring of return scrutiny, action on late filers/ non-filers, cancellation of registration and internal audit. As such, the functions of the charges were not fully carried out in an organised manner.

Further, out of the 111 high value data inconsistencies identified by Audit the Department responded to 65 cases. Of these, 55 cases constituting 84.61 *per cent*, turned out to be compliance deficiencies amounting to ₹ 58.05 crore. The Department had not responded to 46 cases of inconsistencies, which had an identified mismatch of ₹ 57.27 crore.

Detailed audit of GST returns also suggested significant non-compliance. In 20 cases which were examined, granular records were not forthcoming constituted a significant scope of limitation. Audit observed deficiencies in 17 cases including identified mismatches in availing of ITC amounting to ₹ 35.68 crore.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the institutional mechanism in the Charges to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

Recommendations

The Department may

- ***take immediate steps to formulate guidelines/ SOP and ensure the scrutiny of returns in a time bound manner before the cases become time barred;***
- ***initiate action against non-filers by assessing the tax liability through invoking of the ASMT-13 best judgment assessment order;***
- ***ensure timely verification of cancelled registrations to prevent undue loss of tax revenue;***
- ***conduct internal audit on regular basis, so that an optimum number of taxpayers can be audited in every financial year.***

Paragraph 5.4

CHAPTER-VI

GENERAL SECTOR

COMPLIANCE AUDIT PARAGRAPHS

FINANCE DEPARTMENT

Suspected excess payments

Lack of integration between the Computerised Treasury Operating System and the Human Resource Management System, along with gaps in oversight by Drawing and Disbursing Officers and Treasury Officers, resulted in excess payments of ₹ 3.97 crore towards salaries.

Paragraph 6.2

HOME (POLICE) DEPARTMENT

Suspected and excess payments

Failure of the Drawing and Disbursing Officer to detect non-compliance with the rules resulted in suspected and excess payment of ₹ 28.96 lakh indicating inadequate internal control, monitoring and accountability mechanisms in the office of the Superintendent of Police, Sepahijala.

Paragraph 6.3

CHAPTER-VII

Follow Up of Audit Observations

As of September 2024, 88 paragraphs (65 paragraphs and 23 performance audits) relating to the Audit Report for the years 2006-07 to 2021-22 were awaiting discussion by the Public Accounts Committee. Of these, explanatory notes on 68 paragraphs (51 paragraphs and 17 performance audits) have not yet been received from the departments.

Paragraph 7.1.1(a)

As of September 2024, 16 paragraphs (10 paragraphs and six performance audits) relating to the Audit Report for the years 2014-15 to 2021-22 were awaiting discussion by the Committee on Public Undertakings. Of these, explanatory notes on 15 paragraphs (10 paragraphs and five performance audits) have not yet been received from the departments.

Paragraph 7.1.1(b)

Analysis of the position of outstanding Inspection Reports showed that 2,003 paragraphs included in 256 IRs issued during the last five years up to 2023-24 were pending for settlement as of September 2024. Of these, even the first reply had not been received in respect of 865 paragraphs involving 98 IRs despite of repeated reminders.

Paragraph 7.3

Eleven Audit Committee Meetings were held during 2023-24 wherein 67 IRs and 321 paragraphs were discussed and four IRs and 173 paragraphs had been settled.

Paragraph 7.4

CHAPTER I: INTRODUCTION

CHAPTER I: INTRODUCTION

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from the Performance Audit, Subject Specific Compliance Audit and test audit of transactions of various departments of the Government of Tripura pertaining to Social, Economic, Revenue and General Sectors.

The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit. The findings of audit are expected to enable the Executive to take corrective actions, to frame appropriate policies as well as to issue directives that will lead to improved financial management and contribute to better governance. Auditing standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions.

In addition to outlining the scope and methodology of the audit, this chapter provides a synopsis of significant instances of non-compliance with applicable laws, rules, regulations, various orders and instructions issued by the competent authorities.

1.2 Authority for Audit

The office of the Accountant General (Audit) functioned as a Branch Office of the Accountant General, Assam from 1967. Since 18 November 1974, it has been functioning as an independent office. Following a restructuring of cadres in 1984, the audit functions were entrusted to the office of the Accountant General (Audit), Tripura and the Accounts and Entitlement functions were entrusted to the office of the Accountant General (A&E), Tripura.

Under the guidance of the C&AG, the office of the Principal Accountant General (Audit), Tripura conducts audits of government departments, public sector undertakings, autonomous bodies and other institutions[1] under Social, Economic, Revenue and General Sectors, which are located throughout the State. The Principal Accountant General (Audit) is assisted by one Senior Deputy Accountant General.

The authority for our audit is derived from the Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C & AG's (DPC) Act). Under Section 13 of the C & AG's (DPC) Act, the office of the Principal Accountant General (Audit) has been entrusted with the audit of all expenditure incurred from the Consolidated Fund of Government of Tripura. Section 16 of the Act mandates this office to audit revenue receipts of the Government of Tripura. Additionally, under Section 143 (6) (a) of the Companies Act, 2013, the office conducts supplementary audits of the balance sheets of all State Government companies.

[1] World Bank assisted projects, Asian Development Bank assisted projects, *etc*.

This office is also responsible for auditing the accounts of autonomous bodies and authorities falling under Section 14, 15, 19 (2), 19 (3) and 20 (1) of the C&AG's (DPC) Act.

In addition to the above, this office is also responsible for auditing the accounts of the Tripura Tribal Areas Autonomous District Council (TTAADC), constituted under the provisions of the Sixth Schedule of the Constitution. The Audit Report on the accounts of the Council is prepared separately and laid before the Council. The C&AG prescribes the principles and methodologies for various audits in the Auditing Standards and the Regulations on Audit and Accounts (Amendments), 2020.

1.3 Planning and conduct of Audit

The audit process commences with a risk assessment of the departments based on the expenditure incurred, criticality/ complexity of activities, priority accorded for the activity by the Government, level of delegated financial powers, assessment of internal controls, concerns of stakeholders, past audit findings, *etc*. Based on this risk assessment, the frequency and the extent of audits are decided and an annual audit plan is formulated accordingly.

Upon completion of each audit, an Inspection Report (IR) containing audit findings is issued to the Head of the audited unit, with a request to furnish replies within one month of its receipt. Wherever replies are received, audit findings are either settled or further action for compliance is advised. Significant audit observations pointed out in these IRs, requiring the attention of the highest levels of the Government are processed for inclusion in the Audit Report, which is submitted to the Governor of Tripura under Article 151 of the Constitution of India for causing them to be laid on the Table of the State Legislature.

Our Audit Plan is formulated to align with both the long term and short term goals of audit, in consonance with the overall "Vision and Mission" of the Supreme Audit Institution of India. It is formulated after carrying out the risk assessment and with due consideration of the available manpower. While framing the plan, key elements of the Audit Quality Management Framework (AQMF) such as materiality, inputs from Voucher Level Computerisation (VLC), financial size of the units, data from various e-governance initiatives taken by government, flagship programme undertaken by auditees, press criticism/ electronic media coverage, expected audit impact and continuous improvement based on past experience, *etc*. are taken into account to the extent possible. In addition, a sector wise analysis of government expenditure, the government's investment policy in infrastructure development, industrialisation and socio-economic activities along with due consideration of possible audit impact are taken into account in prioritising auditee units for inclusion in the audit plan.

Considering the availability of resources, we have focused on areas with higher financial risk, rather than to thinly dispersed resources across all the Government activities. This

targeted approached aims to achieve a more significant socio-economic impact and add value to governance.

Out of 1,682[2] auditee units, we planned 89[3] units for audit during the financial year 2023-24. After conducting a risk assessment and with the manpower available, we audited 41[4] units involving an expenditure of ₹ 3,522.72 crore.

1.4 Significant Audit Observations

During the year 2023-24, the State Government incurred an expenditure of ₹ 22,227.67 crore against a budget provision of ₹ 28,885.09 crore under the Social, Economic and General Sectors. The sector-wise budget and expenditure for the year 2023-24 are depicted in the **Charts 1.1** and **1.2**.

Chart 1.1: Sector-wise Budget Estimates for 2023-24 (₹ *in crore*)

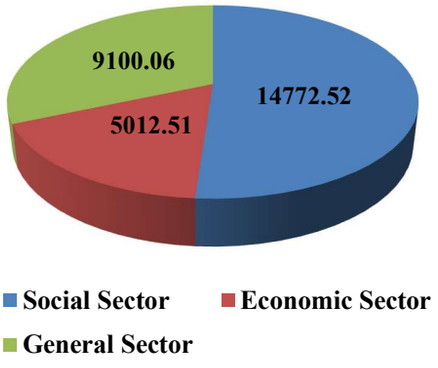
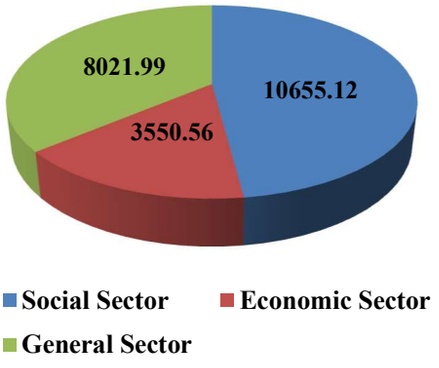


Chart 1.2: Sector-wise Expenditure for 2023-24 (₹ *in crore*)



***Source**: Appropriation Accounts 2023-24*

This Report, *inter alia,* contains three Performance Audits titled "Mahatma Gandhi National Rural Employment Guarantee Act", "Jal Jeevan Mission" and "Functioning of District Transport Offices" under the Rural Development, Public Works (Drinking Water and Sanitation) Department and Transport Department respectively. In addition, this report contains two Subject Specific Compliance Audit titled "Collection of Stamp Duty and Registration Fee from Deed Registration" and "Department's Oversight on GST Payments and Return Filing (Phase-II)" under Revenue and Finance (Excise and Taxation) Department and seven Compliance Audit paragraphs on major findings of audit from test

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2 As on 31 March 2023 {excluding Local Bodies (PRIs and ULBs), units under Central Government and Banks}

3 Social Sector: 33 units, Economic Sector: 36 units, Economic Sector (SPSE): three units, Revenue Sector: 12 units and General Sector: five units

4 Social Sector: 21 units, Economic Sector: seven units, Economic Sector (SPSE): four units, Revenue Sector: six units and General Sector: three units

check of the transactions of 41 units in the Social, Economic, Revenue and General Sectors involving an expenditure of ₹ 3,522.72[5] crore during 2023-24. Significant audit findings are discussed in the respective succeeding chapters.

[5] Social Sector: ₹ 1,524.93 crore, Economic Sector: ₹ 1,298.90 crore, Economic Sector (SPSE): ₹ 443.21 crore, Revenue Sector: ₹ 26.78 crore and General Sector: ₹ 228.90 crore

CHAPTER II: SOCIAL SECTOR

CHAPTER II: SOCIAL SECTOR

2.1 Introduction

This Chapter of the Audit Report presents the findings from the audit of Government units under the Social Sector.

The total budget allocation and expenditure of the departments under Social Sector during the years 2023-24 are given in **Table 2.1.1**.

Table: 2.1.1: Details of allocation and expenditure under Social Sector

(₹ in crore)

Department	Budget allocation	Expenditure
Education (Higher)	290.56	217.09
Education (School)	2,334.93	1,585.52
Education (Social)	1,607.16	1,267.06
Education (Elementary)	1,052.14	889.72
Education (Youth Affairs and Sports)	122.94	95.89
Food, Civil Supplies and Consumer Affairs	183.63	120.49
Family Welfare and Preventive Medicine	985.23	650.76
Health	685.16	460.24
Health (AGMC & GBP)	211.96	163.44
Labour Organisation	16.96	12.98
Panchayat	528.13	392.65
Public Works (Drinking Water and Sanitation)	569.61	417.08
Relief and Rehabilitation	136.14	53.18
Rural Development	3,091.19	2,541.85
Tribal Welfare (Research)	19.68	5.49
Kokborok and other Minority Languages	1.65	1.15
Tribal Welfare	1,102.40	813.07
Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	41.36	34.44
Urban Development	1,471.20	841.01
Welfare of Scheduled Castes	138.25	33.86
Welfare of Minorities	86.74	14.12
OBC Welfare	78.63	41.34
Skill Development	16.87	2.69
Total number of departments = 23	**14,772.52**	**10,655.12**

***Source**: Appropriation Accounts 2023-24*

During 2023-24, we audited 21 units under the Social Sector, covering an expenditure of ₹ 1,524.93 crore (including expenditures of the previous years).

This Chapter contains two Performance Audits titled "Mahatma Gandhi National Rural Employment Guarantee Act" and "Jal Jeevan Mission" under the Rural Development Department and Public Works (Drinking Water and Sanitation) Department respectively, along with one Compliance Audit Paragraph under the Education (Higher) Department involving monetary value of ₹ 38.23 crore.

RURAL DEVELOPMENT DEPARTMENT

2.2 Performance Audit Report on 'Mahatma Gandhi National Rural Employment Guarantee Act'

Audit Snapshot

Why did we do this audit?

- To assess compliance with MGNREG Act & Guidelines.
- To verify fund management, planning, monitoring & employment generation.
- To Evaluate transparency & delivery of guaranteed wage employment.

What did we find?

- Only 66 average employment days provided against 100-day guarantee.
- Funds were not provided to the State as per the annual requirement of 100 days wages.
- Works were provided to job card holders on receipt of funds sanction from the government.
- Inadequate IEC activities led to low awareness.
- Large shortfall in social audits (54 *per cent*).
- Weak monitoring, IEC, and grievance redressal.
- Overall governance and oversight failures undermined MGNREGA's objective of ensuring rural livelihood security.

Registered Households

6.80 lakh

Unskilled Workers

12.20 lakh

Average Employment Days

66

What do we recommend?

- Large scale involvement of villagers in the planning process.
- Preparation of Perspective Plans
- Prompt payment of statutory payments to avoid penalty and damages.
- Timely issuance of job cards and regular monitoring.
- Person Days to be sanctioned as per annual entitlement.
- Job card holders to receive 100 days of guaranteed employment annually.
- Allocation of more works to arrest the trend of migration.
- Periodical verification of works.
- Completion certificates and handing over of works.
- GPs and VCs to conduct monthly reviews of works and record proceedings.
- Uploading of geo-tagged photos at three stages
- Conducting of Social audits as per guidelines.

2.2.1 Background

The Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) was enacted in September 2005 and implemented in a phased manner between February 2006 and April 2008 in all the rural districts of the country. The Act aims at enhancement of livelihood security of the households in rural areas of the country, by providing at least 100 days of guaranteed wage employment in every financial year to every rural household whose adult members volunteer to do unskilled manual work. In addition, the Act also focuses on the creation of durable assets. Other objectives include protection of the environment, empowerment of rural women, reduction of rural urban migration, fostering social equity and strengthening rural governance through decentralisation and processes of transparency and accountability.

Major entitlements of a Beneficiary under the MGNREGA Scheme

- **Right to a Job Card**
- **Right to demand and receive work within 15 days**
- **Right to unemployment Allowance**
- **Right to plan and prepare a Shelf of Projects**
- **Right to obtain work within a radius of five kilometres**
- **Right to worksite facilities**
- **Right to notified wage rate**
- **Right to receive wages within 15 days**
- **Compensation for delay in payment of wages**
- **Right to time-bound redressal of grievances and right to conduct concurrent social audits of all MGNREGS expenditure.**

2.2.2 Process for implementation of MGNREGA

Overview of MGNREGA

The main processes for the implementation of MGNREGA, as provided in the Act and the Operational Guidelines of MGNREGA, 2013 issued by Ministry of Rural Development (MoRD), Government of India (GoI), for implementation of MGNREGA are summarised in **Table 2.2.1.**

Table 2.2.1: Implementation process of MGNRGEA in brief

Process	Brief details
Registration of Households and Issue of job cards	Adult members of rural households, willing to do unskilled manual work, may apply for registration to the Gram Panchayat (GP), who will issue 'Job Cards' free of cost within 15 days of receipt of the application, containing therein a unique job number with details of registered adult members of the household and their photographs.
Application for Employment and Allocation of Work	A job card holder can submit an application for work in several ways: *viz.,* oral or written application demanding work, through a telephone call or mobile call or Interactive Voice Response System or through a call center or through a website or a kiosk set up for the purpose or any other means authorised by the State Government. Applications for work can be filed individually or for a group together. If an applicant is not provided with the work within 15 days of demand, the State Government is liable to pay daily unemployment allowance[6].
Payment of Wages	Wages are to be paid according to piece rate or daily rate and are to be disbursed on weekly/ fortnightly basis. In case of delay in payment of wages by more than 15 days, the wage seeker is entitled to receive compensation for the delay @0.05 *per cent* of the unpaid wages per day of delay beyond sixteenth day.
Planning and Execution of Works	GPs are required to prepare annual plans/ shelf of possible works to be taken as and when the demand arises, which are then to be consolidated by the Mandal Parishad, and thereafter by the Zilla Parishad. Each district has to prepare a five-year District Perspective Plan. At least 50 *per cent* of the works (by cost) must be executed by the GPs. Other Implementing Agencies may include Forest, Horticulture, Panchayati Raj Institutions, Engineering Departments, *etc*. as well as Public Sector Undertakings (PSUs), Non-Government Organisations (NGOs) and Self Help Groups (SHGs).
Funding Pattern	• Expenditure on unskilled wage payments is borne 100 *per cent* by GoI. State Government is required to pay the unemployment allowance up to 25 *per cent* of skilled/ semi-skilled wage payments and material costs. • GoI also provides administrative expenses (six *per cent*) to the State Government.
Permissible Works, Expenditure	• List of permitted works (in order of priority) is specified in Schedule-I to the Act. These include water conservation, land development, forestry/ horticulture, rural connectivity projects, *etc*.

[6] Section 7(1) of MGNREG Act. The daily unemployment allowance will be at a rate not less than one fourth of the wage rate for the first thirty days during the financial year and not less than one half of the wage rate for the remaining period of the financial year.

Process	Brief details
Components, *etc.*	• GoI has also prepared guidelines for 'convergence' of MGNREGA works with schemes/ activities of other departments. • Use of contractors is prohibited; as far as possible, tasks funded under the Act shall be performed by using manual labour and not machines. • Ratio of unskilled wages to material costs (including semi-skilled or skilled wages) should be 60:40.
Social Audit, Accountability and Transparency	There is a provision for Social Audit by the Gram Sabha every six months. The Gram Panchayat shall make available all relevant records related to the implementation of MGNREGA available for social audit.
Grievance Redressal Mechanisms	The Act provides for a Grievance redressal mechanisms at the Block and District level for dealing with any complaint in respect of implementation of the Scheme.

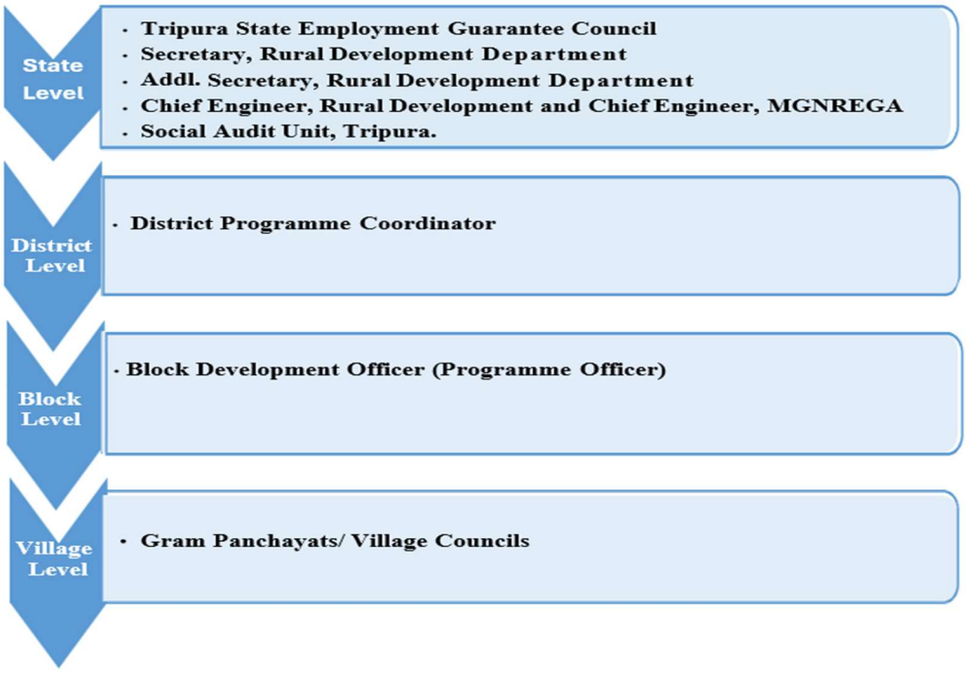
2.2.3 Notification of districts for implementation of MGNREGA in the State

GoI notified the implementation of the Act to all rural districts in the country in three phases: Phase I (February 2006); Phase II (April/ May 2007) and Phase III (April 2008). In the State of Tripura, the MGNREG Scheme (Scheme) was launched under Phase-I in February 2006 with a single District, namely, Dhalai. Of the remaining seven districts, South Tripura and West Tripura were covered in Phase-II in April 2007 while Gomati, Khowai, North Tripura, Sepahijala and Unakoti were covered under Phase-III in April 2008.

2.2.4 Organisational arrangements

The organogram for implementation of the scheme at different levels is shown in **Chart 2.2.1**.

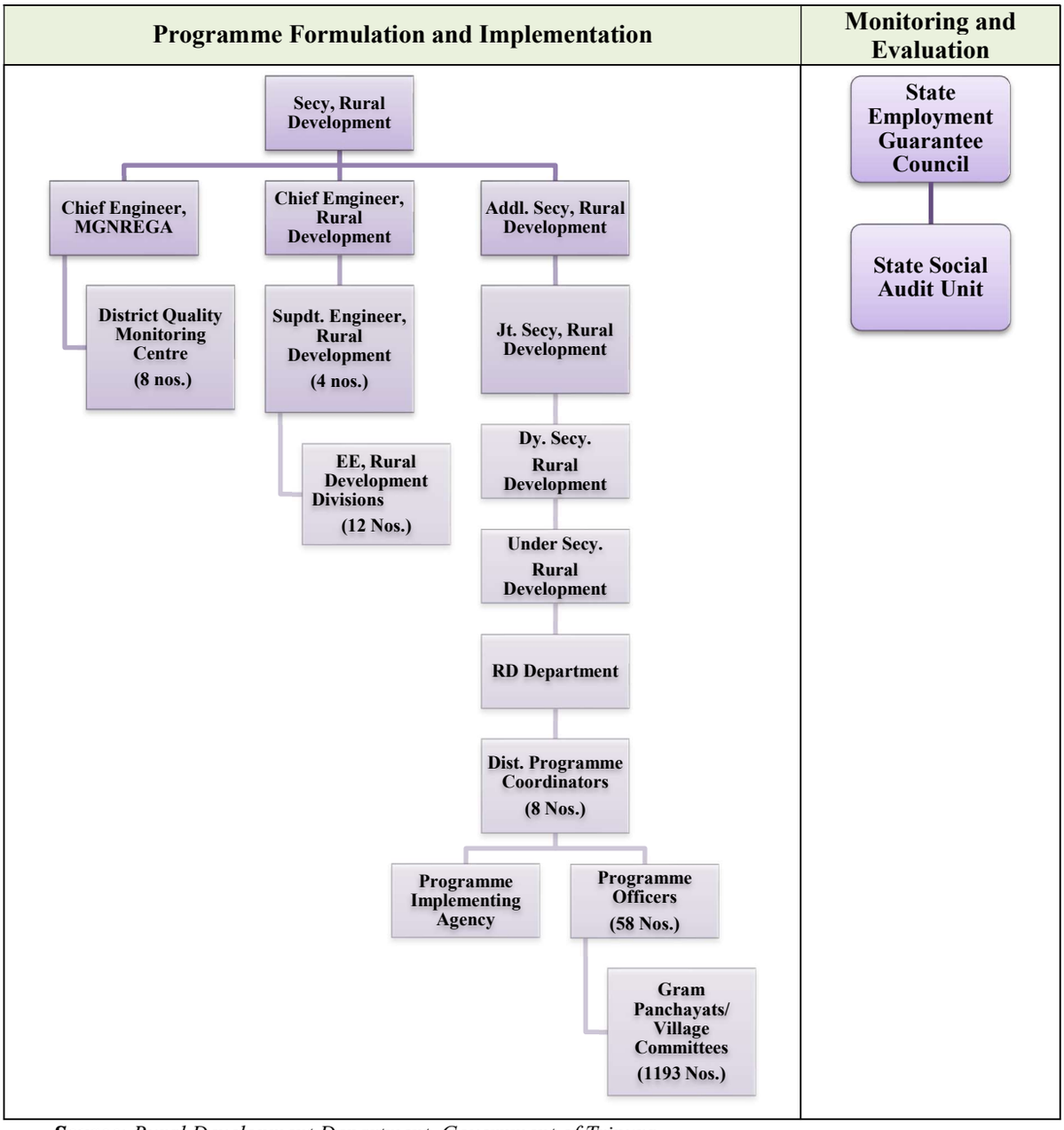
Chart 2.2.1: Organisational structure for implementation of MGNREGS



***Source**: Rural Development Department, Government of Tripura*

The institutional mechanism put in place by the Government of Tripura for the implementation of MGNREGA in the State is summarised in **Chart 2.2.2**.

Chart 2.2.2: Institutional mechanism



***Source**: Rural Development Department, Government of Tripura.*

Rural Development Department, Government of Tripura, headed by the Secretary of the Department is the nodal department for implementation of MGNREGA in the State. The Secretary is assisted by the Additional Secretary and the Deputy Secretary at the State level while eight District Programme Coordinators (DPCs), 58 Programme Officers, other Programme Implementation Agencies (PIA), GPs and Village Councils (VC) implement the programme at the field level. The State Employment Guarantee Council and the State Social Audit Unit are responsible for monitoring and evaluation of the Scheme implementation in the State. The key stakeholders of the MGNREGA is

given in **Table 2.2.2**.

Table 2.2.2: The key stakeholders of the MGNREGA at various levels

Key stakeholders at various levels		Roles and Responsibilities
National Level	• Central Employment Guarantee Council	• Establish a central evaluation and monitoring system, advise the Central Government on all matters concerning the implementation of the Act.
	• Ministry of Rural Development	• Make Rules under the Act, issue Operational Guidelines for effective implementation of the Act, set up the National Employment Guarantee Fund, make budgetary allocation, *etc.*
State Level	• State Government	• Make rules on matters pertaining to State responsibilities, policy formulation, guidelines, and overall supervision of MGNREGA implementation.
	• State Employment Guarantee Council	• Advises the State Government on MGNREGA implementation and policy matters.
District Level	• District Programme Coordinator	• Oversees the overall implementation of MGNREGA within the district • Managing the technical aspects of MGNREGA projects.
Block Level	• Programme Officer • Block Panchayat	• Coordinating MGNREGA activities within the block, including work allocation, monitoring and resolving grievances.
Village Level	• Village panchayat • Village Employment Council	• Identifying works, managing Job Card holders, and overseeing the implementation of MGNREGA projects within the village.
Civil Society	• Civil Society Organisations • Self Help Groups	• Awareness generation, capacity building, and social accountability

***Source**: MGNREGA Operational Guidelines 2013*

2.2.5 Structural mechanism and formation of Scheme rules

The State Government is required to formulate a State Employment Guarantee Scheme (SEGS) for providing not less than 100 days of guaranteed employment in a financial year to every household in the rural areas. As per Section 12 of the Act, the State Government is also required to constitute a State Employment Guarantee Council (SEGC) for regular monitoring and reviewing the implementation of the scheme at the State level and to prepare an Annual Report to be laid before the State Legislature.

The State Government formulated (January 2006) the Tripura Rural Employment Guarantee Scheme (TREGS). In July 2006, the State Government set up the SEGC and designated the Deputy Secretary and officers of the higher ranks of the Rural Development Department as the State Programme Coordinators, District Magistrates & Collectors of each district as the DPCs and the Block Development Officers as the POs for implementation of MGNREGS. The roles and responsibilities of these functionaries at each level were also clearly defined.

Good Practice:

The State Government established the required institutional framework and clearly defined the roles and responsibilities at all levels for effective implementation of MGNREGS

2.2.6 Financial outlay and Physical Performance of the State at a Glance

A summary of expenditure reported in the MGNREGA-Soft [7] along with other performance parameters on MGNREGA for the State of Tripura during the period from 2019-20 to 2023-24 is given in **Table 2.2.3**.

Table 2.2.3: Performance parameters under MGNREGA

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Expenditure under MGNREGA in the State during 2019 -20 to 2023-24 (₹ in crore)					
Expenditure on Wages	622.55	819.51	806.70	672.05	767.25
Expenditure on material[8]	170.79	188.23	220.63	283.04	304.24
Expenditure on administrative component	64.33	56.25	57.49	53.44	55.09
Total expenditure	857.67 (+54%)	1,063.99 (+ 24%)	1,084.82 (+ 2%)	1,008.53 (- 7%)	1,126.58 (+12%)
Wage to material ratio	78:22	81:19	79:21	70:30	72:28
Generation of employment under the Scheme					
Person days of employment generated in the State (*number in crore*)	3.44	4.37	4.26	3.34	3.70
Average employment generated per House Hold against the target for 100 days *(in days)*	60.78	74.66	71.85	59.92	63.16
Average expenditure per person day *(in ₹)*[9]	249	243	255	302	304
Average wage received per person day *(in ₹)*	181	187	191	199	208

***Source**: MGNREGA MIS Report, State at a Glance report*

It may be seen from **Table 2.2.3** that the expenditure under the Scheme showed an increasing trend during 2019-24 except in the year 2022-23. There was a marginal increase in the average wage cost per person day while there was significant increase in

[7] MGNREGA Soft is a web-enabled application for managing implementation of MGNREGA and capturing data in real-time or near real-time from the field which helps in quick and easy analysis.

[8] Expenditure on material component includes expenditure on wages of skilled and semi-skilled labourers.

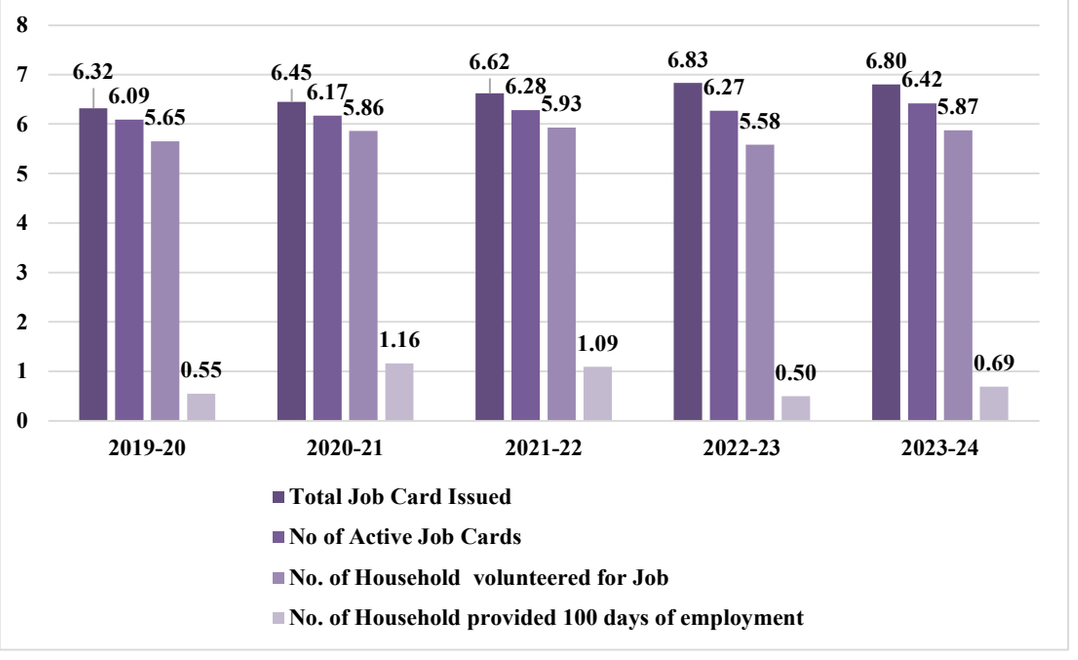
[9] Average expenditure per person days is calculated on the basis of total expenditure to person days.

average expenditure per person day.

The number of households volunteered for work, the number of households which were provided 100 days of employment, the total number of job cards issued and the active job cards in the State, during 2019-20 to 2023-24 is depicted **Chart 2.2.3**.

Chart 2.2.3: Details of households and the job cards during 2019-24

(figures in lakh)



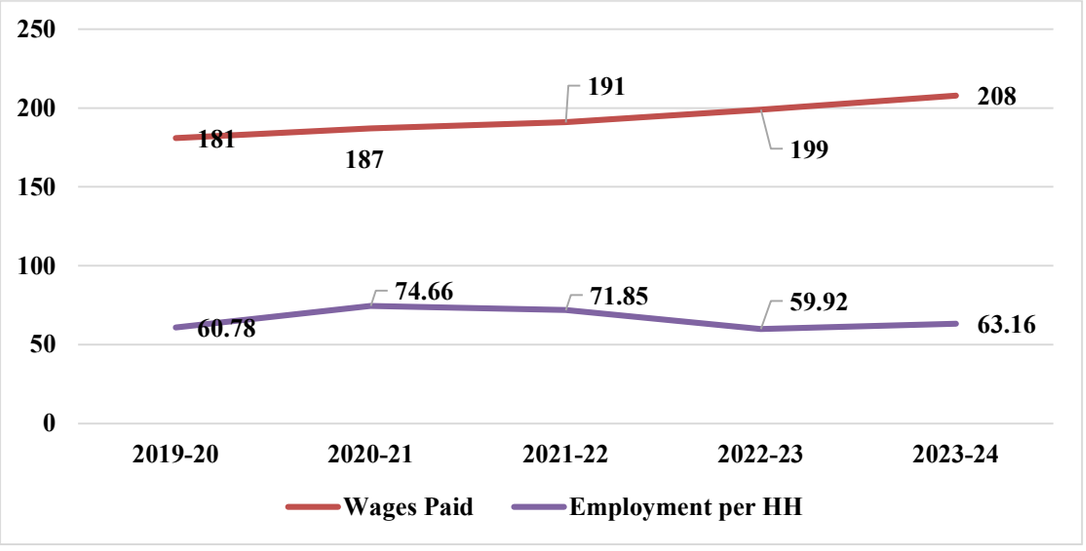
***Source**: MGNREGA MIS Report, State at a Glance report*

It may be seen from **Chart 2.2.3** that 10[10] *per cent* of the households which volunteered for work during 2019-20 was provided 100 days of employment. However, the figure increased moderately to 20 *per cent* in 2020-21 and declined in subsequent years to 18 *per cent*, nine *per cent* and 12 *per cent*, during 2021-22, 2022-23 and 2023-24 respectively.

Chart 2.2.4 depicts the average wages paid and employment per household during the period from 2019-20 to 2023-24. The chart indicates that even though the average wage cost or wages paid had been increasing, employment provided per HH showed mixed trend. It increased in the year 2020-21 and declined successively in next two financial years and showed a moderate increase in 2023-24.

[10] 0.55/5.65*100= 9.73, 1.16/5.86*100=19.79, 1.09/5.93*100=18.38, 0.50/5.58*100=8.96 and 0.69/5.87*100=11.75

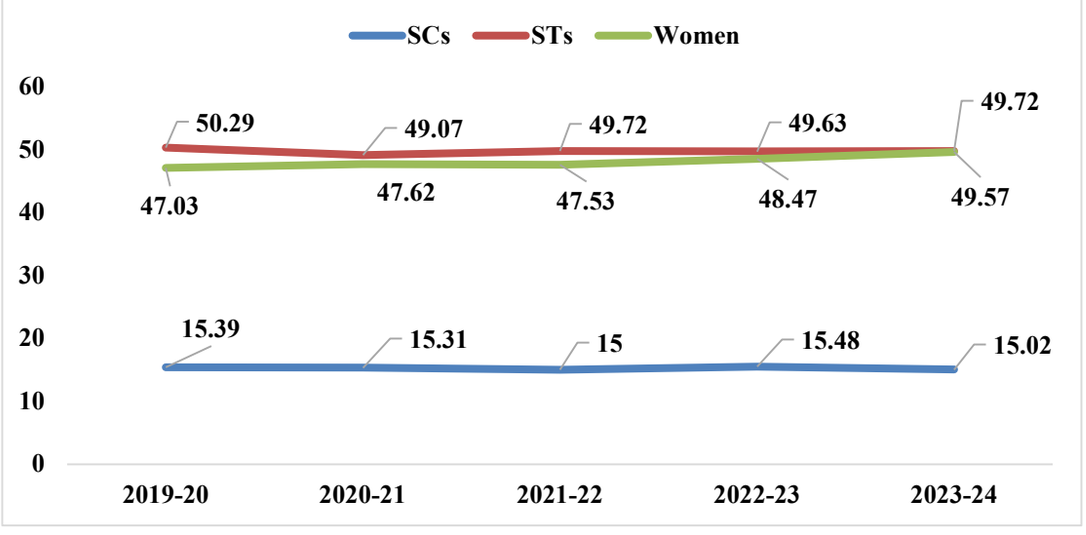
Chart 2.2.4: Average wages (₹) and employment (in days) per household



***Source**: MGNREGA MIS Report, State at a Glance report*

Chart 2.2.5 shows the representation of Scheduled Castes (SCs), Scheduled Tribes (STs) and women in the employment provided under the Scheme. It can be seen from **Chart 2.2.5** that there was fair representation of all the three categories in the employment generated by the State under the Scheme during 2019-20 to 2023-24.

Chart 2.2.5: Representation of SCs, STs and Women in the Employment under MGNREGS (in percentage of total employment)

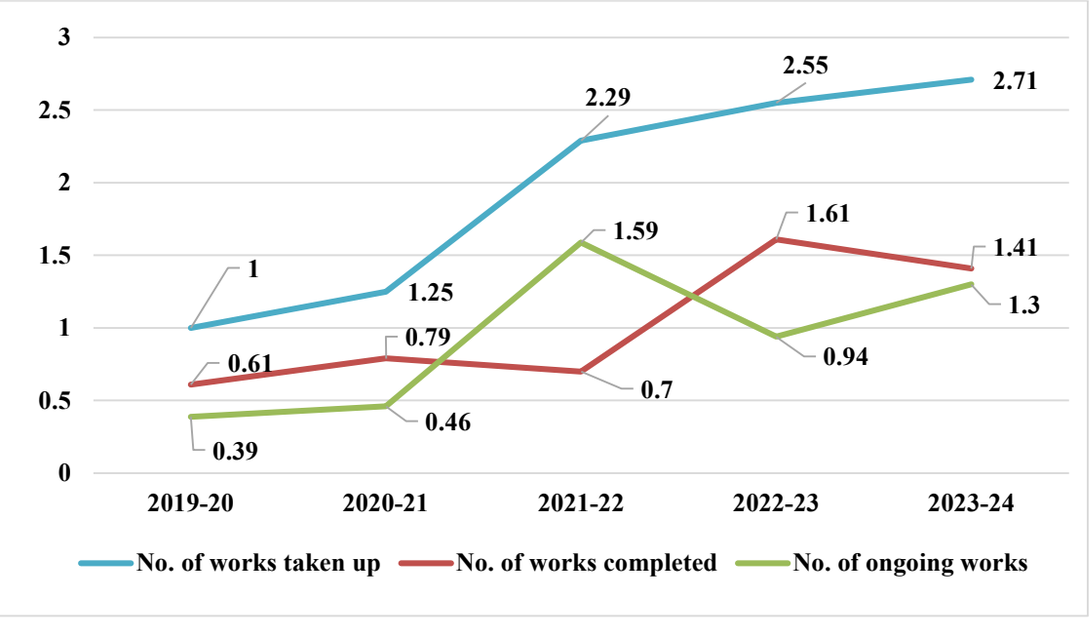


***Source**: MGNREGA MIS Report, State at a Glance report*

Chart 2.2.6 depicts the status of works taken up under the Act during the period from 2019-20 to 2023-24. An analysis of the works taken up under the Scheme revealed that while the number of works undertaken by the State increased over the years, the percentage of ongoing works ranged from 37 *per cent* to 69 *per cent*.

Chart 2.2.6: Status of works taken up under MGNREGA

(figures in lakh)



***Source**: MGNREGA MIS Report, State at a Glance report*

Thus, decline in household employment generation along with the decline in completion of works indicated inadequacies in achieving the primary objectives of the Scheme *i.e.* providing livelihood security and creation of assets.

2.2.7 Audit objectives

The Performance Audit was conducted with a view to obtain a reasonable assurance that:

- The planning process and financial management practices were adequately geared towards achieving the goals of the Act, while adhering to relevant rules and regulations;
- Fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security as envisaged;
- Durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/ schemes; and
- Appropriate and adequate monitoring, social audit and grievance redressal system were in place and functioning as envisaged to achieve greater transparency and accountability.

2.2.8 Audit criteria

Audit findings were benchmarked against the following sources and criteria:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005;
- Operational Guidelines of MGNREGA,2013 and the amendments thereto, Rules issued under the Act;

- Annual Master Circulars issued by the MoRD, GoI;
- Tripura State Rural Employment Guarantee Scheme (as notified by State Government);
- Orders, circulars and instructions, guidelines, *etc*. issued by Government of India and the State Government;
- General Financial Rules, 2017 and Delegation of Financial Power Rules, 2019 issued by the Government of Tripura with the amendments.

2.2.9 Audit Scope and methodology

Field audit was conducted between August 2024 and November 2024, involving the scrutiny of records/ documents at the State, District, Block and Gram Panchayats/ Village Committee levels covering the period from 2019-20 to 2023-24. The audit also included physical inspections of work sites and surveys/ interactions with the beneficiaries. In addition, electronic data from the MGNREGA-Soft for the sampled units and the State was analysed.

An Entry Conference was held with the Secretary, Rural Development, Government of Tripura in July 2024, wherein the audit scope, objectives and approach were explained. The draft report was issued to State Government in May 2025. The important audit findings were also discussed in an Exit Conference held in June 2025 with the Secretary, Rural Development, Government of Tripura. The responses furnished by State Government were duly considered, while finalising the Report.

2.2.10 Audit sample

Out of the eight districts in Tripura, two districts, *viz*., Dhalai and Sepahijala were selected for audit. In each district, two Blocks and four GPs/ Village Committees in each Block were sampled for detailed scrutiny. The sample was selected using statistical sampling techniques[11] stratifying the districts, blocks, gram panchayats and village committees into lower and upper strata based on the total expenditure under the scheme during 2019-24. A total of 220 works and 246 beneficiaries from the sampled GPs/ VCs were selected through simple random sampling for physical verification, field visits and surveys. Details of the audit sample are indicated in **Appendix 2.2.1**.

2.2.11 Audit Findings

Audit Objective 1: To assess whether the planning process and financial management practices were adequately geared towards achieving the goals of the Act, while adhering to relevant rules and regulations

2.2.11.1 Prescribed procedures for planning

According to Section 16 of the Act, every GP shall, after considering the recommendations of the Gram Sabha and Ward Sabhas, prepare a development plan, and maintain a shelf of possible works to be taken up under the Scheme, as and when demand for work arises. According to Para 6.3 of the Operational Guidelines of

[11] Stratified random sampling without replacement method

MGNREGA, 2013, the Development Plan[12] should be prepared by matching the prioritised needs with the resources available.

The development plans of individual GPs are to be consolidated by the Programme Officer and approved by the Intermediate/ Block Panchayats, while maintaining the priority of works indicated by the GPs. A similar exercise will be carried out at the district level, where the District Programme Coordinator collate all works within the district into the District Annual Development Plan.

The DPC presents the District Annual Development Plan and District Labour Budget before the District Panchayat for approval. On approval, the District Plan and the District Labour Budget[13] are forwarded through the State Government, to GoI for enabling release of the Central share of funds. The Operational Guidelines[14] also envisage preparation of multiyear District Perspective Plan for different departmental projects.

The audit findings in respect of the planning processes are discussed in **Paragraphs 2.2.11.1(i)** and **2.2.11.1(ii)**.

2.2.11.1(i) Preparation of GP level development plan and shelf ofworks

In the sampled units, the works identified and recommended were approved through GP resolutions and there was evidence of Gram Sabha (GS) meetings to approve the shelf of works. However, instances of low[15] attendance in the Gram Sabha meetings, as recorded in the Gram Sabha resolutions, were noticed which cast doubt on the effective and large-scale involvement of villagers in the planning process at the grass root level.

The findings of the beneficiary survey relating to holding of Gram Sabha meetings in the sampled GPs are summarised in **Table 2.2.4**.

Table 2.2.4: The result of beneficiary survey on Gram Sabha meetings

Audit Questions	Finding
Attendance at Gram Sabha meetings	• 43 *per cent* of beneficiaries stated that they did not attend the GS meetings. • 68 *per cent* of the beneficiaries stated that GS meetings were not suitably advertised in the village for their awareness.
Discussion and selection ofworks at GS meetings	58 *per cent* of beneficiaries stated that selection of works were not discussed in the GS meetings.

Beneficiary survey revealed that the Gram Sabha meetings were not suitably advertised

[12] Development Plan is an Annual Plan for MGNREGA which is prepared by every GP

[13] Labour Budget contains projections for demand, person-days required to be generated and projected expenditure.

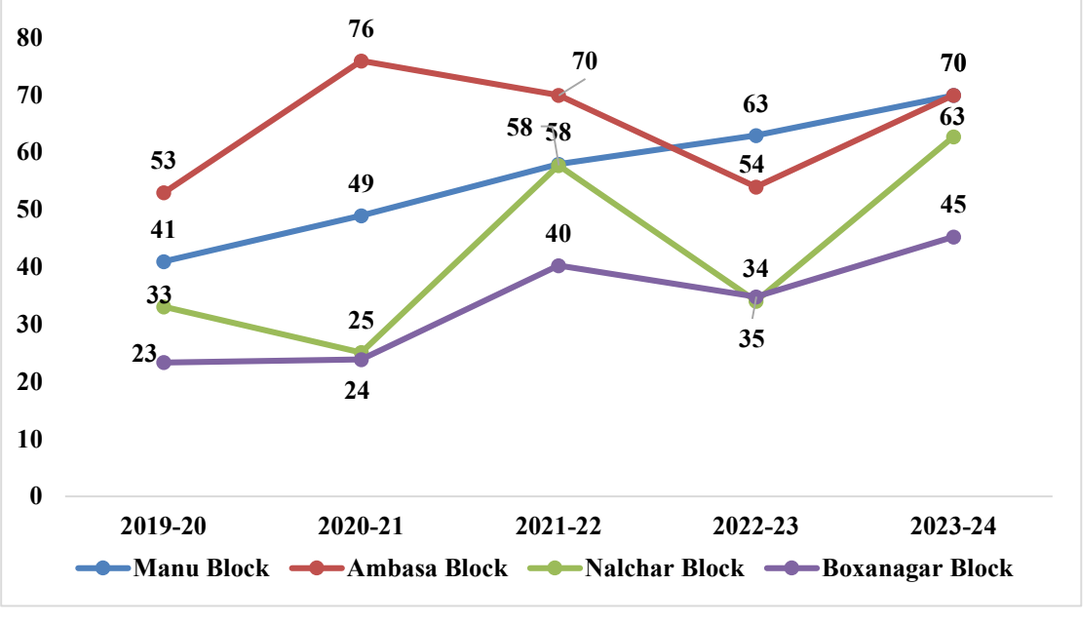
[14] Para No. 15.3.1.1 of the Operational Guidelines

[15] Audit noticed that in the sampled Jagannathpur VC, there were 611 registered active workers under 323 Job Cards and attendance in the Gram Sabha was only 50 persons in 2020-21, 23 persons in 2021-22 and 78 persons in 2022-23

for awareness and attendance of the village people. In addition, a majority of the respondents reported that the proposed works were not discussed during these meetings.

Further, it was noticed that a sufficient number of works recognised as approved works by the Gram Sabha, remained in the shelf for each financial year. Works were taken up from the approved annual plan on priority basis, depending on the sanction of mandays received from the State through the district and the block authorities. The remaining works that could not be taken up continued to stay in the shelf. Across the four sampled blocks, the average rate of works taken up during 2019-24 varied from 35 *per cent* to 64 *per cent* with the remaining works pending in shelf of works. The block-wise and year-wise position is shown in **Chart 2.2.7**.

Chart 2.2.7: Percentage of works executed against the proposed number of works in respect of sampled Blocks during 2019-24



Thus, as noticed in audit, a significant number of works remained in the shelf across the sampled districts, blocks and GPs during the period 2019-24.

The Government replied (June 2025) that works were included in the shelf of projects in an exhaustive manner and prior to the preparation of the estimates. After that, the works were taken up as per demand of works on the local needs and preferences based on the decisions taken in the Gram Sabhas. If a particular work of importance could not be taken up during the financial year, the same was included in the shelf of projects in the next financial year.

The reply of the Government is silent on the observation of audit regarding the low attendance in Gram Sabhas. Unless the community participation is not ensured and advertised well, the basic goal as envisaged under MGNREG Act of participatory planning will remain unmet. Further, the persistent shortfall between the approved and the works executed suggests a gap between planning and execution.

2.2.11.1(ii) Non-preparation of Perspective Plan

Para 15.3.1.1 of the Operational Guidelines on MGNREGA, 2013 envisages preparation of District Perspective Plan after identifying the needs and gaps in the districts in all the sectors. The district perspective plan is supposed to be a multiyear plan for different departmental projects.

Audit noticed that the Department did not ensure preparation of any District Perspective Plan as envisaged in the guidelines.

The Government replied (June 2025) that the State had prepared Perspective Plan till 2016-17. But, the thrust of the scheme changes from year to year and so are the aims and aspirations of the Local Self Government. GoI also issues Annual Master Circular on yearly basis to highlight the focus of the scheme in the year. Subsequently, the concept of the preparation of the 'Gram Panchayat Development Plan' on yearly basis gained momentum and now the shelf of projects are being prepared on the yearly basis in a focused approach.

The reply was not acceptable as preparation of Perspective Plan is a regulatory compliance. The Annual Master Circular and Gram Panchayat Development Plan does not replace the Perspective Plan which is necessary to identify the needs and gaps in the districts in all the sectors

2.2.11.2 Financial position

MGNREGS is a Centrally Sponsored Scheme implemented on a cost sharing basis between the GoI and the State Government. The GoI bears the entire cost of wages for unskilled manual workers and 75 *per cent* of the cost of material including wages for skilled and semi-skilled workers.

Administrative expenses (up to six *per cent* of total expenditure including up to 0.5 *per cent* expenditure on Social Audit) are borne by the GoI while the State Government bears the cost of unemployment allowance payable under the scheme and 25 *per cent* of the material cost including wages of skilled and semi-skilled workers. **Table 2.2.5** shows the financial outlay under MGNREGS in the State during 2019-20 to 2023-24.

Table 2.2.5: Funds availability under MGNREGS during 2019-20 to 2023-24

(₹ in crore)

Financial Year	Opening Balance	Central Share	State Share	Interest/ refund, *etc.*	Advance fund from State	Total available funds	Refund to State	Expenditure	Closing balance
2019-20	4.58	731.16	82.90	2.33	0.00	820.97	0.00	814.87	6.10
2020-21	6.10	1,195.35	48.50	5.21	0.00	1,255.16	100.00	1,153.38	1.79
2021-22	1.79	989.52	62.90	3.56	38.69	1,096.45	0.00	1,095.08	1.37
2022-23	1.37	923.61	73.47	1.18	100.21	1,099.84	88.69	1,010.69	0.46
2023-24	0.46	1,045.13	92.27	3.19	24.70	1,165.75	70.62	1,087.80	7.33
Total		**4,884.77**	**360.04**	**15.47**	**163.60**	**5,438.17**	**259.31**	**5,161.82**	

***Source**: Rural Development Department, Government of Tripura*

It can be seen from **Table 2.2.5** that during 2019-24, an expenditure of ₹ 5,161.82 crore was incurred in the State for implementation of the Scheme. There was no shortfall in the release of the State's share of funds. It was also noticed that to ensure uninterrupted

fund flow for the Scheme, the State released advance funds to the Department pending receipt of funds from the Central Government.

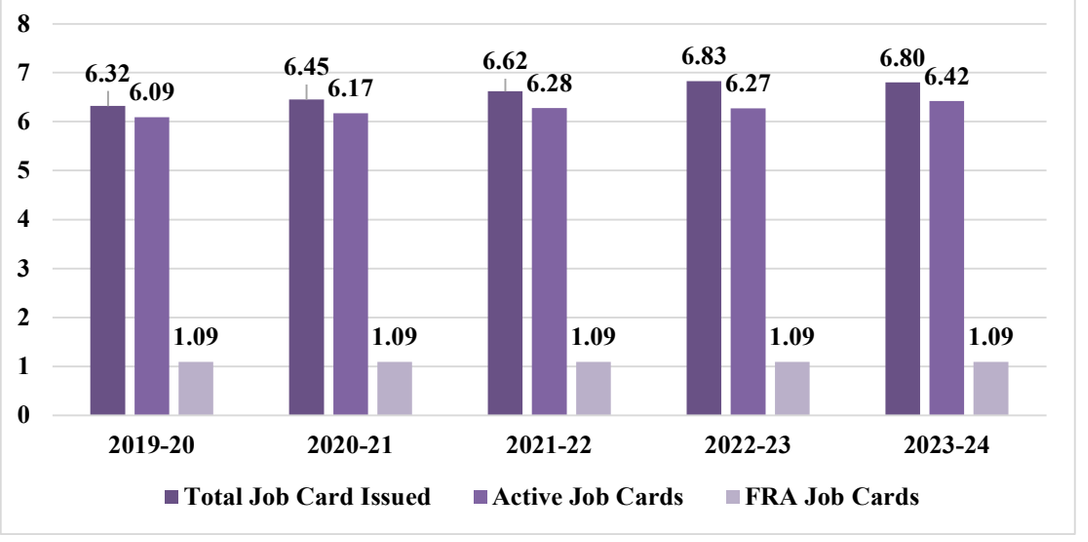
2.2.11.3 Non-sanction of Labour Budget as per the mandate under the Act

The State has two categories of job card holders, ordinary card holders, who are entitled for 100 days work in a year, and Forest Right Act (FRA) beneficiaries, who are entitled for 150 days of work in a financial year per job card. Active[16] job card holders in the State during 2019-20 to 2023-24 ranged from 6.09 lakh to 6.42 lakh including 1.09 lakh FRA beneficiaries during these years.

Based on this consolidated job card strength, the State submitted the Labour Budget proposal to the MoRD, GoI for 661 lakh to 702 lakh person days (PDs)[17] during 2019-24. However, the Ministry accorded sanction for only 325 lakh to 430 lakh PDs during 2019-24. The Ministry did not sanction the full 100 and 150 labour days for the job card holders in the State during 2019-24 in contravention of the provisions under Section 3 of the MGNREG, Act, 2005 which provides a guarantee of unskilled manual work not less than 100 days in a financial year to every household whose adult members volunteer for work. The analysis of job card holders and sanctioned person days under the scheme during 2019-14 revealed a consistent shortfall in approvals by the Ministry. Despite the State maintaining a stable number of active job card holders, the sanctioned labour budget fell significantly short ranging from 47 *per cent* to 65 *per cent* of the State's demand during 2019-24. The details are depicted in **Chart 2.2.8** and **Chart 2.2.9**.

Chart 2.2.8: Status of job cards in the State during 2019-24

(*in lakh*)



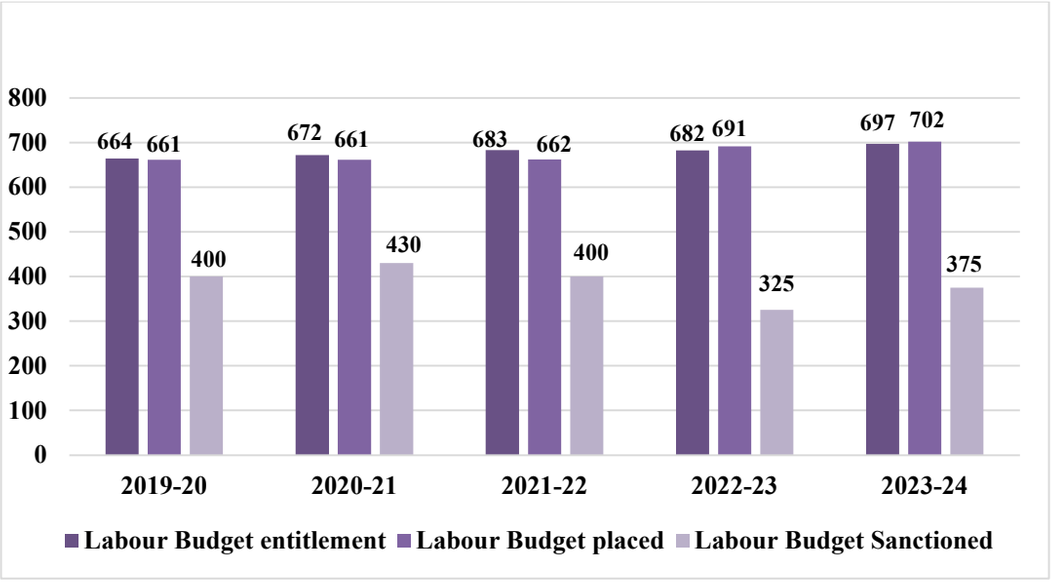
***Source**: MGNREGA MIS Report*

[16] Any individual of household who has worked any one day in either the last three financial years or in current financial year

[17] Person days has been calculated yearly as FRA job cards*150 + Ordinary job cards*100

Chart 2.2.9: Entitlement, demand and sanction of Labour Budget during 2019-24

(in lakh PDs)



***Source**: MGNREGA MIS report, records from the Rural Development Department, Government of Tripura*

The budget under the material component[18] and the administrative expenses[19] are directly linked to the labour budget. Since the labour budget was not sanctioned as per the State's entitlement, the State consequently received less funds under both the material and the administrative component of the Scheme which adversely affected the overall implementation of the scheme in the State.

2.2.11.4 Non-release of funds against the sanctioned labour budget

During 2019-24, MoRD did not sanction the Labour Budget to the extent demanded by the State. The lower sanction of person-days (PDs) was further compounded by short release of funds corresponding to the sanctioned PDs in all years except 2020-21, when the release marginally exceeded the sanctioned PDs. Audit analysis showed that the shortfall in funds released, vis-à-vis the sanctioned PDs, ranged from two to 25 *per cent* during 2019-20 to 2023-24.

Detailed position is shown in **Table 2.2.6.**

[18] Material component is 40 *per cent* of the MGNREGA budget where labour component is 60 *per cent* during a particular financial year. Administrative expense is six *per cent* of the MGNREGA budget.

[19] Includes staff salary; supervision and monitoring costs; information, education and communication activities; *etc*.

Table 2.2.6: The approved labour days, central share of funds to be released, actual release and shortfall during 2019-24

(₹ in lakh)

Year	Approved labour days (in lakh)	Wage rate per day (in ₹)	Central share to be released against approved labour days	Central share actually released	Short release (-)/ excess (+)	Percentage of short/ excess release
2019-20	400	192	76,800	57,942	(-)18,858	(-) 25
2020-21	430	205	88,150	90,477	2,327	3
2021-22	400	212	84,800	81,524	(-)3,276	(-) 4
2022-23	325	212	68,900	67,301	(-)1,599	(-) 2
2023-24	375	226	84,750	72,585	-()12,165	(-) 14
Total			**4,03,400**	**3,69,829**	**(-)33,571**	**(-) 8**

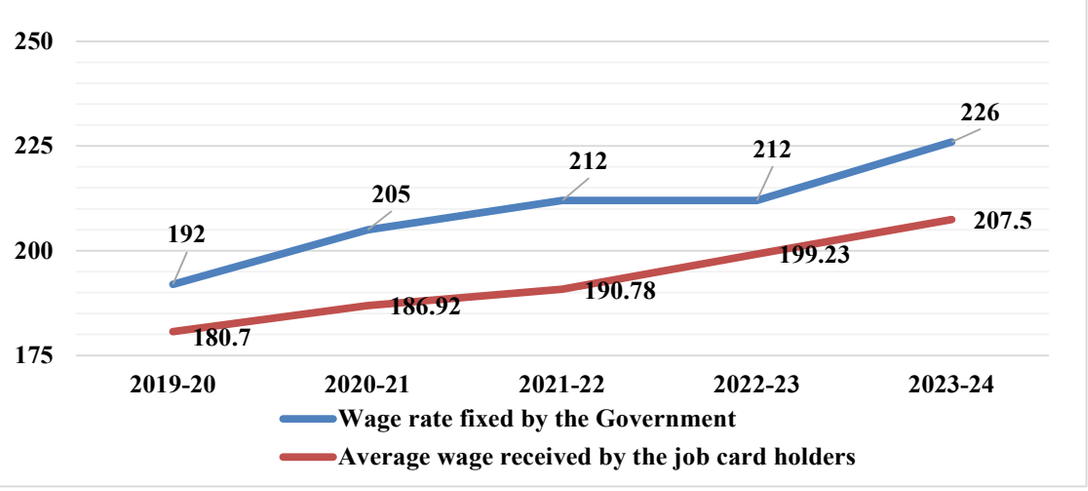
***Source**: Rural Development Department, Government of Tripura.*

Audit further noticed that during 2019-20 to 2023-24 the average wage received by the job card holders were below the full quantum of wages as prescribed by the GoI. Average wages paid ranged from 90 *per cent* to 97 *per cent* of the wage rate due to non-achievement of work output fixed by the Department as noticed during the verification of works. An illustrative list is given in **Appendix 2.2.2**.

The reduced PD sanction, combined with partial fund releases, constrained the State's ability to generate employment as per demand and potentially delayed or limited wage disbursements to workers.

Chart 2.2.10: Average wage received by the job card holders in the State during 2019-24

(in ₹)



Para 17 of the Schedule-I of the Act prescribes that the State Government shall link the wages, without any gender bias, with the quantity of work done and it shall be paid according to the rural Schedule of Rates (SoR)[20] fixed after Time and Motion Studies (TMS) for different types of work and different seasons and revised periodically. However, the State Government had not conducted any such TMS till November 2017.

[20] Rural SOR defines the per unit labour requirement for various items of work (e.g. digging, road work, plantation, water courses/ channel, *etc.*)

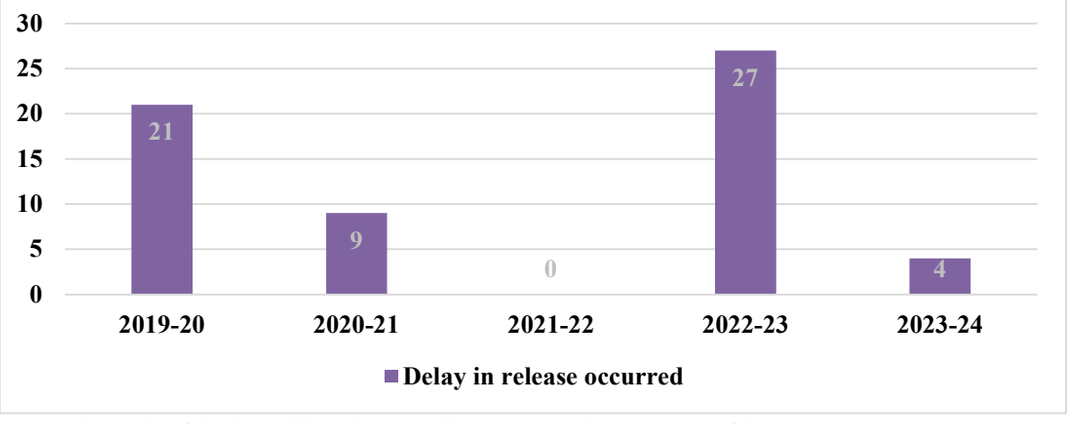
In this context, MoRD directed the Department (November 2017) to conduct TMS by February 2018. Further, the approved outcome of the TMS was to be integrated with Work Estimation Schedule 'SECURE'[21] by the State. The State prepared the TMS and submitted it to the MoRD in April and October 2021, however as of March 2025, the same was yet to be approved by the Ministry due to issues with the SoR proposed by the State. Non approval of the TMS resulted in the exclusion of TMS data from the SECURE application, affecting the preparation of work estimates as the estimates arrived at presently are not based on proper study ultimately affecting the labour output and payment of wages. Without TMS-approved SoR, work estimates may not reflect realistic person-day requirements. Risk of over- or under-estimating the volume of work required for a given payment can lead to disputes over wages vs. output. It may indirectly cause gender bias if actual achievable outputs differ for different worker groups. This also affects proper monitoring of productivity.

2.2.11.5 Delay in release of State share

As per the terms and conditions in the sanction order issued by the MoRD to the Department conveying sanction of the central release of Scheme funds, the Central funds and the corresponding State share would be released by the State to the concerned State Nodal Account or to the Programme Implementing Agency's account within a maximum period of 15 days from the receipt of Central funds in the State Treasury.

Analysis of the release of Central funds and corresponding release of funds by the State from the State Treasury including the release of the State's share, during 2019-20 to 2023-24, showed delays up to 27 days. The maximum delay in days, year-wise in the release of Central funds and the corresponding State share is shown in the **Chart 2.2.11**. It was noticed that in 58 releases in the combined Central and State share during the period of audit, delay occurred in 17 cases with a maximum delay of 27 days.

Chart 2.2.11: Year-wise maximum delay in release of Central funds and the State share (*figures* in days)



Source: *Records of the Rural Development Department, Government of Tripura*

The detailed position is shown in the **Appendix 2.2.3**.

[21] SECURE (Software for Estimate Calculation Using Rural rates for Employment) is a web based application for creating estimates for MGNREGA works.

The Government replied (June 2025) that the State is now strictly adhering to the norms and there is no more delay in the release of the funds.

2.2.11.6 Payment of damages and interest on EPF from the Administrative fund of MGNREGA

The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 provides for the Provident Funds for the employees in factories and other establishments. The contribution to the Provident Fund by both the employee and the employer is a percentage of basic wages and dearness allowance, which is currently 12 *per cent*. The Rural Development Department, Government of Tripura decided (December 2015) to accord the benefit of the Employees Provident Fund (EPF) to all the contractual employees engaged under MGNREGA and also decided to bring all the MGNREGA employees under the Scheme with effect from 1 April 2017. While, the decision was taken in December 2015 to extend the benefit of EPF to the contractual employees engaged under MGNREGA, the department delayed its implementation with the office memorandum being issued after a delay of 17 months in May 2017.

Audit further noticed that the Department failed to pay the employers' share of the EPF contribution on time during April 2017 to November 2023 which attracted simple interest @ 12 *per cent*[22] and damages[23] on delayed payment. The Department paid (August and September 2024) damages and interest amounting to ₹ 11.87 crore towards delayed payments of EPF contribution to the EPF Organisation (EPFO) from the administrative funds under MGNREGA which was avoidable.

While accepting the fact, Government stated (June 2025) that due to fund shortages and technical issues with MGNREGA Soft while implementing the SNA[24] model and REAT[25] module, remuneration payments to MGNREGA staff were delayed. As a result, the employer's share of EPF contributions was also not paid on time, leading to interest and damages imposed by EPFO. It was further added that the Department was taking all necessary steps to ensure that no such delay happens in future.

2.2.11.7 Information, Education and Communication activities and Training

Para 5.4 of the Operational Guidelines of MGNREGA, 2013 issued by MoRD stipulates that every State Government will undertake an intensive Information, Education and Communication (IEC) exercise to publicise the key provisions of the Act and procedures to be followed for creation of awareness among rural people and other stakeholders, particularly MGNREGA workers in respect of the scheme provisions as well as their rights and entitlements.

Further, para 5.1 of the Guidelines stipulates that all key agencies receive training to effectively discharge their responsibilities under the Act.

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[22] Section 7Q of the Employees Provident Funds and Miscellaneous Provisions Act, 1952
[23] Section 14-B of the Employees Provident Funds and Miscellaneous Provisions Act, 1952
[24] SNA-Single Nodal Account.
[25] REAT-Real Time Expenditure Authorisation & Transfer module in Public Financial Management System (PFMS).

While no formal IEC plan for MGNREGA was made available to Audit, it was noticed that the State Government utilised the Gram Rojgar Diwas[26], which was conducted regularly every month in the sampled Gram Panchayats and Village Committees, for dissemination of information and raise awareness among the job card holders and the villagers. In addition, job cards and the Community Information Boards installed at the work sites were also used to spread important information *viz.* enrolment for job cards, basic rights of beneficiaries, selection of works, *etc*. related to MGNREGA.

As regards the training of staff and Panchayati Raj Institution functionaries for their active participation in the village development and planning processes, the State Government utilised the services of the State Institute of Public Administration and Rural Development (SIPARD), Agartala and the Panchayat Raj Training Institutes (PRTIs)[27] for different training courses. Audit noticed that during 2021-22 to 2023-24[28], 9,371 [29] persons were imparted training on Panchayat Development Plan (PDP), Peoples' Plan Campaign (PPC), Block Panchayat Development Plan (BPDP), Planning for Inclusive Development, *etc*. in the sampled districts. However, the Department had not prepared any training action plan for each category of functionaries as envisaged in the Operational Guidelines of MGNREGA, 2013 under the capacity building and awareness generation.

The implementation of the IEC activities under MGNREGA were carried out through Gram Rojgar Diwas but no formal action plan was prepared. Although training activities were undertaken through SIPARD and PRTIs, a category wise training action plan for MGNREGA functionaries was absent.

The Government replied (June 2025) that SIPARD, AD Nagar, Agartala and the PRTIs, were the primary agencies responsible for providing training to Panchayati Raj Institution members and Rural Development officials in the State. Additionally, an IEC activity calendar had been prepared at the State level, and all District Programme Coordinators had been instructed to follow the calendar for their activities.

The reply was not acceptable as the Department did not prepare action plan for training as envisaged under the operational guidelines as such achievement could not be verified in audit. As regards the IEC activity calendar, no such document could be produced to audit neither by the State Office nor by the DPCs and POs offices during field inspection.

2.2.11.8 Findings of beneficiary survey on awareness related to MGNREGA

A total of 246 beneficiaries from the sampled 16 GPs/ VCs, with target of 15 beneficiaries from each sampled GP, were selected through simple random sampling

[26] Gram Rojgar Diwas is a monthly event organised by GPs under the MGNREGA. Activities of Gram Rojgar Diwas are to process work applications, allocate work, pay wages and unemployment allowances, educate people on self-employment, and address grievances.
[27] There are four PRTIs in the State which serves all the eight districts of the State.
[28] Data of earlier years was not available.
[29] PRTI, West Agartala District-5,883 persons, PRTI, Dhalai District -3,319 persons and SIPARD at Agartala-169 persons.

for interaction/ survey. Similar questions were asked to all the beneficiaries to maintain uniformity.

Summary of findings from the beneficiary survey relating to awareness about the provisions of the scheme is given in **Table 2.2.7**.

Table 2.2.7: Result of beneficiary survey relating to awareness of the provisions of the scheme

Audit Question	Level of awareness
Entitlement of at least 100 days per household per annum	Responses from 82 *per cent* of the beneficiaries revealed that they were well aware of the provisions of the Act regarding entitlement of 100 days work per household per annum.
Minimum wage rate	62 *per cent* of the beneficiaries were aware of the wage rate under MGNREGA while the remaining 38 *per cent* stated that they were unaware about the wage rate.
Timeline for payment of wages	64 *per cent* of the beneficiaries stated that they were aware of the timeline for the payment of wages.
Awareness for demand for work to the authority and type of machines permissible for MGNREGA works	66 *per cent* of the beneficiaries were aware of the process for submitting a demand for work while 92 *per cent* expressed ignorance about the types of machines permissible in MGNREGA works.

The beneficiary survey revealed that while a majority of beneficiaries were aware of their core entitlement under MGNREGA such as provision of 100 days of work and the process for demanding work, however, there was scope for creation of more awareness among the beneficiaries. A major drawback in beneficiaries' awareness as observed during the survey was that 92 *per cent* of the beneficiaries were not aware about the types of machines permissible for MGNREGA works.

While admitting the audit finding, the Government stated (June 2025) that now IEC activity calendar had been prepared at State level and all DPCs had been instructed to take up activities as per calendar. Apart from that, advisories for more awareness generation in the field regarding the programme had been issued from time to time. The 'Rojgar Diwas' was celebrated every month in each and every GP/ VC without fail where the villagers were made aware about the programme.

Conclusion

The institutional mechanism and structure intended for effective planning of the scheme ensuring stakeholder participation had been established in the State. However, instances of low attendance in the Gram Sabha meetings, as recorded in the Gram Sabha resolutions, cast doubt on the effective and large- scale involvement of villagers in the planning process at the grass roots level. The Department primarily focused on the annual planning activity. The Perspective Plan was neither prepared by the Gram Panchayat nor at the District level, as required under the guidelines.

Regarding the financing of the scheme, the State did not receive the full labour-budget from the Centre. As against the 661 lakh to 702 lakh person days, the Ministry accorded

sanction for only 325 lakh to 430 lakh PDs during 2019-24. The sanctioned labour budget fell short ranging from 47 *per cent* to 65 *per cent* of the State's demand during 2019-24. Additionally, the full quantum of funds, as per the sanctioned labour budget was not released by the Government of India in all the years except for 2020-21, when the release was marginally higher than the sanction. Release of lesser funds as against the sanctions, varied from two *per cent* to 25 *per cent* during the period from 2019-20 to 2023-24. There was no short release of the State's share and the State Government even released advance funds in some years, pending receipt of funds from the Central Government for smooth implementation of the Scheme in the State.

Furthermore, administrative funds to the tune of ₹ 11.87 crore were used for payment of damages and interest on delayed payment of EPF contributions, which was avoidable.

Recommendations

- ***Efforts may be made to ensure large scale involvement of villagers in the planning process by increasing awareness and encouraging active participation in Gram Sabha meetings;***
- ***Initiatives may be taken for the preparation of Perspective Plans identifying the local needs and gaps at the district level in various sectors as envisaged in the MGNREGA guidelines;***
- ***All statutory payments must be made promptly to avoid penalty and damages.***

Audit Objective 2: To assess whether fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security as envisaged

2.2.11.9 Registration of households and issue of job cards

The detailed procedure prescribed for issue of job cards as per the Operational Guidelines of MGNREGA, 2013 is as follows:

Any adult person of a household may, on behalf of the members of the household, apply to the Gram Panchayat, in the jurisdiction of which they reside, for registration of their household for issuance of a job card. The application for registration can be on the printed form or on a plain paper containing the names of the adult members, their age, caste/ tribe, address, Rashtriya Swastha Bima Yojana number, Aadhar number, Below Poverty Line status and bank/ post office account number. The operational guidelines also provides for registration through oral requests to Panchayat Secretary or Gram Rozgar Sahayak[30] and can apply at Community Service Centres.

The Panchayat Secretary shall receive the applications and issue a dated receipt and enter the details in the Job Card Register. After making due enquiry, he shall make a recommendation to the Programme Officer to issue the job card.

A 14-digit unique registration number (including codes for State, District, Mandal, GP

[30] Gram Rozgar Sahayak assist the GP in executing MGNREGA works at GP level

and Habitation) is generated through MGNREGS MIS, which can be retrieved/ viewed online from any terminal. Gram Panchayats and the Rural Development Block (Mandal) can register a beneficiary and generate online unique registration number in the MGNREGA-Soft.

The Panchayat Secretary maintains the details of job cards issued in the job card Register. The joint photograph of the adult members of the household must be affixed to the job card within three months from the date of issue of the job card.

Addition or deletion of members eligible to seek work is to be carried out in the job card as and when required or at the beginning of the financial year. The updated list shall be sent to the Programme Officer.

The Panchayat Secretary or Field Assistant shall update the household job card at the time of payment of wages. The wage-days provided, and the wages paid to the workers shall be reflected in the job card.

The main audit findings in respect of registration of households and issues relating to job cards are discussed in **Paragraphs 2.2.11.9(i)** to **2.2.11.9(iii)**.

2.2.11.9(i) Registration of Households and issue/ updating of job cards

As of March 2024, job cards had been issued to 6.80 lakh households covering 12.20 lakh individuals across the State. This represented about 33 *per cent* of the total State population (36.71 lakh, as per the 2011 Census data). In the two sampled districts, job cards were issued to 1.81 lakh households covering 3.22 lakh individuals. The detailed position is shown in the **Table 2.2.8**.

Table 2.2.8: The number of job cards issued, household worked and person days generated in the State and in the sampled district

Sl No	Particulars	Population of the State/ District (in lakh)	Number of HH to whom Job Card issued (in lakh)	Total workers registered under the Job Cards (in lakh)	Number of Household worked during the year (in lakh)	Person days generated in the State/ District (in lakh)	Person days generated per House Hold (in days)
1.	State	36.71	6.80	12.20	5.86	370	63.16
2.	Dhalai District	3.78	0.95	1.73	0.89	74.24	83.84
3.	Sepahijala District	5.43	0.86	1.49	0.72	41.79	57.75

***Source**: MIS-Report MGNREGA, report from State portal*

2.2.11.9(ii) Job Card Application Register and Issue of job cards

Audit scrutiny in the sampled districts revealed that:

Job Card Application Registers/ Files and the Job Card Registers were maintained in the sampled GPs in the four sampled Blocks under the sampled districts. Verification of Job Card Registers at the sampled GPs and VCs revealed that job cards were issued within 15 days of receipt of the application in accordance with the provisions of the act. However, verification of the job card applications revealed that there were instances of overwriting on application receipt date, and there were applications lacking a date of

receipt, *etc*. which had been presumably done to adhere to the 15 days' timeline for issuance of job cards from the date of receipt of the application. As a result, audit could not conclusively verify adherence to the stipulated timeframe for issuing job cards.

The Government accepted the audit findings and stated (June 2025) that all the DPCs had been instructed to ensure issuance of job cards within stipulated period from the date of receipt of applications. It had also been instructed to enquire the matter regarding overwriting on receipt date of application, receipt of application without any date, *etc*.

2.2.11.9(iii) Beneficiary survey findings

The responses from 246 beneficiaries regarding household registration and issues related to job cards are summarised in **Table 2.2.9**.

Table 2.2.9: The result of beneficiary survey relating to household registration and issue of job cards

Criteria	Response
Requests for registration	83 *per cent* beneficiaries stated that they had submitted oral requests for registration while 17 *per cent* stated that they had submitted written requests and in both the cases, job cards were issued.
Receipt of job cards in time	60 *per cent* of the beneficiaries stated that they had received the job cards within 15 days of application for job cards while the balance 40 *per cent* stated that they received the job cards in 15-30 days.
Job cards in the custody of the beneficiaries	In 221 cases, job cards were produced to audit team during beneficiary survey while in remaining cases (25 cases) these could not be produced due to misplacement or non-availability of the job card at the time of survey.
Photographs on the job cards	Only in 0.81 *per cent* cases, job cards were found without photographs, while in 90.65 *per cent* cases, job cards were found with photographs. In the balance 8.54 *per cent* cases, the job cards were not produced to audit.

***Source**: Beneficiary survey findings*

The beneficiary survey revealed that in 40 *per cent* cases the Department could not adhere to the prescribed time line of issuing of Job Cards within 15 days from the date of submission of request by the applicants.

While admitting the fact, the Government stated (June 2025) that instructions had been issued to the DPCs to monitor the audit findings relating to beneficiary survey and take action accordingly.

2.2.11.10 Employment and Wages

The Act and the Operational Guidelines of MGNREGA, 2013 stipulates that the single most important and distinguishing feature of MGNREGA is that provision of work is triggered by the demand for work by wage-seekers and work provided as their legal right. MGNREGA is a demand driven public wage employment programme where works are opened and jobs offered whenever there is a demand for work (*jab kaam maangege, tab kaam khulega*).

The Operational Guidelines further stipulates that applications for work must be for at least

14 days of continuous work and the work entitlementof 100 days per household per year may be shared between different adult members of the same household. Work is to be provided to wage-seekers from registered households within 15 days of receipt of the application for work. Failure to do so entitles the worker to unemployment allowance. It shall be open to the PO and GP to direct applicants to do any type of permissible work under the Act.

Workers are entitled to be paid on a weekly basis, and in any case within a fortnight of the date on which the work was completed. Any delay in wage payments entitles the worker to compensation under the provisions of the Payment of Wages Act, 1936.

According to Para 18 and 20 below Schedule-II of the MGNREG Act, 2005 as far as possible employment shall be provided within a radius of five km. of the village where the applicant resides at the time of applying. If the work cannot be provided within five km. radius, then the labourers shall be paid 10 *per cent* extra wages to meet transportation and expenses for living. Further, Rule 23 and 24 of the Act mandates the availability of safe drinking water, shade for children and the workers, first aid box with adequate materials and childcare facilities for the women accompanying children below the age of five years at the worksite being the worksite facilities as a welfare measure.

The audit findings in respect of applications for allotment of work is discussed in the succeeding paragraph.

2.2.11.10(i) Applications for work called for only after allotment of mandays to the GPs/ VCs by the State

As discussed in **Paragraph 2.2.11.3,** the State did not receive the sanction of the Labour Budget according to its requirement during 2019-20 to 2023-24. The annual requirement for the job card holders ranged from 664 lakh to 697 lakh PDs, however, the State was sanctioned only 325 lakh to 430 lakh PDs during 2019-24. This had a resultant effect on the applications for demand of work by the individual beneficiaries. Sanctioned PDs were distributed by the State to the DPCs on a monthly basis in a financial year. DPCs[31] distributed the allotted PDs to the Blocks[32] and Blocks in turn distributed the same to the GPs[33] and VCs under their control. Audit noticed that the GPs and VCs called applications for works only after the receipt of the monthly sanctioned PDs from the Programme Officer through DPCs and thereafter, works were executed from the annual GP Development Plan.

The current practice undermines Section 3 of the MGNREGA Act, which guarantees employment on demand. By allowing job applications only after PDs are allotted, the legal right to work is rendered ineffective, exposing the State to non-compliance with statutory provisions. Since job card holders are offered work only after administrative sanctions, genuine demand remains unrecorded. This misrepresents the actual need for employment in rural areas and leads to underreporting of demand of jobs by the Job

[31] There were eight District Programme Coordinators (DPCs) in the State
[32] There were 58 Blocks in the State
[33] There were 606 GPs and 587 VCs in the State as on 1 January 2024

Card holders. Predetermined allocation of PDs and centrally controlled demand solicitation contradict the bottom-up planning model envisaged in MGNREGA, weakening the role of Gram Panchayats and disempowering beneficiaries. Further, restricting applications to administratively selected windows can disproportionately affect vulnerable groups (landless, single women, *etc*.) who may need work outside the preset timelines, leading to inequitable access to entitlements. Finally, the denial of timely work due to the artificial control on demand can trigger complaints or even legal challenges by beneficiaries, exposing the Government to reputational and legal risk.

Government replied (June 2025) that a MGNREGA worker could demand for work up to 100 days (150 days by the FRA beneficiary) in a financial year. However, due to intermittent flow of funds under MGNREGS from the Central Government, turn-out of job seekers usually aligned with the fund availability.

2.2.11.10(ii) Beneficiary survey findings

The main findings from the beneficiary survey of 246 beneficiaries relating to allotment of work, measurement and other aspects are summarised in **Table 2.2.10**.

Table 2.2.10: The result of beneficiary survey relating to providing works

Criteria	Findings
Submission of requests for work and providing of dated receipt by the Panchayat	83 *per cent* of the beneficiaries stated that they had submitted oral requests for work and all of which were accepted. 43 *per cent* of the beneficiaries received a dated receipt while 57 *per cent* cases did not.
Timeliness of work provision	All the sampled beneficiaries (246 number) stated that work was provided within 15 days of their request. They also stated that applications for jobs were accepted only when PDs were allotted to the GPs or the VCs.
Unemployment Allowance	All the beneficiaries stated that applications for job were accepted only when PDs were allotted to the GPs or the VCs. As such, no unemployment allowance became due and paid.
No. of days of employment the Household got in a year (last completed financial year)	10 *per cent* of the beneficiaries got work for one day to 20 days, 11 *per cent* got 21 days to 40 days of work, 14 *per cent* got 41 days to 60 days of work, eight *per cent* got stated 61 days to 80 days of work, 21 *per cent* received 81 days to 100 days of work, 19 *per cent* got 101 days to 150 days of work, and there was no response from 17 *per cent* of the beneficiaries.
Maximum distance travelled from home for MGNREGA work	All the beneficiaries stated that works were provided within five km. radius from their home.
Whether extra 10 *per cent* wages were paid	As the works were provided within five km. distance from their home, the payment of extra 10 *per cent* did not arise.
Attendance Register and daily attendance	34 *per cent* of the beneficiaries stated that Attendance Registers were not maintained at the worksite and daily attendance was not recorded while 66 *per cent* of the beneficiaries confirmed that attendance registers were maintained and daily attendance was recorded.

Criteria	Findings
Availability of worksite facilities	i) First Aid Box: 96 *per cent* of the beneficiaries stated that first aid box was absent. ii) Child Care Facility: 96 *per cent* of the beneficiaries stated that no child care facilities were available. iii) Shade: 43 *per cent* beneficiaries stated that shades at the worksite was not provided. iv) Drinking Water: 43 *per cent* of the beneficiaries stated that drinking water was not available.

***Source**: Beneficiary survey findings*

The responses regarding payment of wages are depicted in **Table 2.2.11**.

Table 2.2.11: The result of beneficiary survey relating to payment of wages

Criteria	Findings
Whether any payment remained due	All the beneficiaries stated that no payment remained due for their work under the scheme.
Receipt of payment within 15 days of completion of work	All the beneficiaries stated that payments were received within 15 days of completion of works.
Mode of payment	96 *per cent* of the beneficiaries stated that they received payment though bank, however the remaining cases could not be verified due to non-production of bank pass books.

***Source**: Beneficiary survey findings*

The Government replied (June 2025) that the DPCs were instructed to monitor the findings on beneficiary survey and act accordingly.

Conclusion

As of March 2024, job cards were issued to 6.80 lakh households in the State involving 12.20 lakh individuals. This represents about 33 *per cent* of the State's population, as per the 2011 Census data. Sampled GPs and VCs issued job cards within 15 days of receipt of application from the applicants as per the provision of the Act. However, verification of job card applications revealed that there were instances of overwriting on receipt date of application, receipt of application without any date, *etc*. which was presumably done to adhere to the 15 days' criterion for issue of job card from the date of receipt of application. Further, delays in entry regarding work and payment details in the job cards were noticed in both the sampled districts. However, online records were found to be up to date.

Regarding the receipt of work demands and allocation of works to the job card holders, the GPs and VCs called for application for works only on the receipt of allocation of PDs. This practice undermines the Act's objective, which guarantees job seekers the legal right to demand work at any time within their entitlement. Consequently, employment to the job seekers remained under the control of and was determined by the Government rather than being based on the actual demand from the job seekers.

Recommendations

The Department may:

- ***ensure timely issue of job cards to the applicants and ensure proper monitoring at regular intervals;***
- ***make efforts to get the person days sanctioned as per the annual entitlement of the job card holders;***
- ***ensure that MGNREGA job card holders receive the legally mandated 100 days of guaranteed wage employment per financial year.***

Audit Objective 3: To assess whether durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/ schemes

2.2.11.11 Execution of works

The Act and the Operational Guidelines of the MGNREGA, 2013 prescribe the following guidelines for planning and execution of works:

Schedule-I lists the permissible categories of works in order of priority *viz*., water conservation and harvesting; drought proofing, including afforestation and tree plantation; provision of irrigation facility, plantation, horticulture, land development; renovation of traditional water bodies, including de-silting of tanks; flood control and protection works, including drainage in water-logged areas; and rural connectivity to provide all-weather access. Maintenance of assets created under the scheme/ belonging to the above sectors would be considered as permissible works.

The cost of material component of projects (including skilled/ semi-skilled wages) should not exceed 40 *per cent* of the total project costs. Engagement of contractors is not permitted; as far as possible, tasks under the scheme shall be performed using manual labour and not machines.

All works would be required to have administrative and technical sanction obtained in advance. Measurements would be recorded in the Measurement Books maintained by qualified technical personnel in charge of the worksite. Also, States may evolve norms for measurement of work, and for this purpose, they undertake comprehensive work, time and motion studies.

On completion of every project, a Project Completion Report should be prepared as per prescribed format, and the details entered therein should be verified by senior officer.

The major audit findings in respect of execution of works are summarised in **Paragraphs 2.2.11.11(i)** to **2.2.11.11(iii)**.

2.2.11.11(i) Profile of works undertaken in the State and sampled districts

The profile of works undertaken in the State under the Scheme during 2021-24[34] as

[34] Last three years under the audit review as the data for previous two years was not available.

well as in the sampled districts is shown in **Table 2.2.12**.

Table 2.2.12: Nature of works undertaken in the State and corresponding share in the sampled districts

Category of Works	Number of works undertaken across the State				Number of works undertaken in the sampled district	Percentage of total works undertaken in the sampled district
	2021-22	2022-23	2023-24	Total		
Community assets or individual assets for vulnerable sections	1,33,695	1,85,284	2,09,441	5,28,420	1,26,206	23.88
Public works relating to Natural Resources Management	83,465	58,669	48,581	1,90,715	46,015	24.13
Rural infrastructure	11,571	11,125	13,134	35,830	5,518	15.40
Common infrastructure for National Rural Livelihood Mission (NRLM) compliant Self-Help Groups	42	40	53	135	17	12.59
Total	**2,28,773**	**2,55,118**	**2,71,209**	**7,55,100**	**1,77,756**	**23.54**

***Source**: MGNREGS MIS web reports*

As shown in **Table 2.2.12**, the highest proportion of MGNREGA works undertaken across the State during 2021–24 fell under the category of 'Community or Individual Assets for Vulnerable Sections', accounting for 70 *per cent* of total works (5.28 lakh out of 7.55 lakh). This was followed by 'Natural Resource Management' works, which showed a declining trend over the three years, and 'Rural Infrastructure' works.

Notably, the number of works taken up for creating infrastructure for NRLM-compliant Self-Help Groups was minimal (only 135 works in three years), suggesting under utilisation of this component.

The sampled districts accounted for 23.54 *per cent* of total works undertaken in the State. However, this share should be viewed in relation to their population or GP coverage to assess representativeness. Further, the decline in NRM works warrants examination to ensure balance between employment generation and creation of durable, eco-sustainable assets.

2.2.11.11(ii) Works-in-progress vis a vis rate of completion of works

A profile of the works undertaken by the State, the sampled districts and the blocks, number of works completed, and the number of works in progress is summarised in the **Table 2.2.13**.

Table 2.2.13: The status of work taken up, completed and works in progress since the beginning of implementation of MGNREGA in the State, sampled districts and blocks

Executing entity	Year	Works taken up	Works completed	Completion (in percentage)	Works in progress
State	2021-22 & earlier	12,26,122	12,20,551	99.55	5,571
	2022-23	1,20,833	1,18,801	98.32	2,032
	2023-24	1,86,078	1,75,308	94.21	10,770
Total:		**15,33,033**	**15,14,660**	**98.80**	**18,373**
Dhalai District	2021-22 & earlier	1,49,057	1,48,746	99.79	311
	2022-23	22,602	22,512	99.60	90
	2023-24	26,789	26,382	98.48	407
Total:		**1,98,448**	**1,97,640**	**99.59**	**808**
Sepahijala District	2021-22 & earlier	1,26,239	1,26,111	99.90	128
	2022-23	15,316	15,240	99.50	76
	2023-24	20,887	19,345	92.62	1,542
Total:		**1,62,442**	**1,60,696**	**98.93**	**1,746**
Ambassa Block	2021-22 & earlier	16,410	16,400	99.94	10
	2022-23	2,079	2,073	99.71	6
	2023-24	2,743	2,608	95.08	135
Manu Block	2021-22 & earlier	27,930	27,822	99.61	108
	2022-23	4,609	4,591	99.61	18
	2023-24	5,851	5,789	98.94	62
Total:		**59,622**	**59,283**	**99.43**	**339**
Boxanagar Block	2021-22 & earlier	15,558	15,540	99.88	18
	2022-23	868	862	99.31	6
	2023-24	3,071	2,354	76.65	717
Nalchar Block	2021-22 & earlier	21,635	21,631	99.98	4
	2022-23	1,630	1,626	99.75	4
	2023-24	3,282	3,275	99.79	7
Total:		**46,044**	**45,288**	**98.36**	**756**

Source: *MGNREGS MIS web reports (status as on 1 March 2025)*

As may be seen from **Table 2.2.13** that more than 99 *per cent* of the works relating to 2021-22 and earlier periods had been completed in the State. Similar trends were noticed in the case of the sampled districts and the sampled blocks as well. As regards the completion rate of the works taken up during 2022-23 and 2023-24, the rate was 98.32 *per cent* and 94.21 *per cent* respectively for the State while in the sampled districts, the rate varied between 92.62 *per cent* to 99.60 *per cent.*

With regard to the sampled blocks, Boxanagar Block lagged behind with a completion rate of 76.65 *per cent* in 2023-24, while completion rate of the other three blocks was in the range of 95.08 *per cent* to 99.79 *per cent* which was quite impressive. Reasons for slow progress of works in the Boxanagar Block during 2023-24 were not found on records. The achievement rate indicates under utilisation of capacity and unmet demand for work in the State as the State was sanctioned funds to the tune of 45 *per cent* to 66 *per cent* of its requirement based on the active job card holders in the State and their annual entitlement of 100 days' work in a financial year.

The Government accepted the fact and stated (June 2025) that due to some internal/ technical problems, work completion rate in Boxanagar Block was low in comparison to other Blocks selected in audit. The work completion rate would be at par with other blocks of the districts by July 2025.

2.2.11.11(iii) Verification of works in audit

In the sampled districts, blocks, GPs and VCs, Audit noticed that a total of 2,509[35] works, involving ₹ 58.03 crore **(Appendix 2.2.4)** under the wage component and the material component, were executed during 2019-20 to 2023-24 under different work heads *viz*. Rural Connectivity (RC), Water conservation and water harvesting (WC), Land development (LD), Works on individual land (IF), Micro irrigation works (IC), Renovation of traditional water bodies (WH), Drought proofing (DP), Flood control and protection (FP), Fisheries (FR) and Anganwadi/ other rural infrastructure (AV).

A total of 220 works involving ₹ 15.60 crore, **(Appendix 2.2.4)** constituting 27 *per cent* of the expenditure incurred by the sampled GPs and VCs were selected from the sampled four blocks for physical verification. The physical verification was conducted jointly by audit and the departmental officials.

The GP is the single most important agency for executing MGNREGA works as Section 16 (5) of the Act mandates that at least 50 *per cent* of the works in terms of cost under a scheme shall be allotted to GPs for implementation. The other Project Implementing Agencies (PIA) can be line departments of the Central or State Governments, District Panchayat, Panchayat at intermediate level, Gram Panchayat or any other local authority or Government undertaking or non-governmental organisation authorised by the Central Government or the State Government.

In the physical verification of works, it was seen that the works were executed by the Engineering Divisions of the Rural Development Department, Tribal Welfare (Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group) (TW (TRP & PTG) Department) under the Tribal Welfare Department, Forest Department, Tripura Rural Livelihood Mission (TRLM), Tripura Rehabilitation & Plantation Corporation (TRPC), Block and Gram Panchayats/ Village Committees as detailed in the **Table 2.2.14.**

Table 2.2.14: Details of the works undertaken and the implementing agencies involved taken up for detailed audit

Sl. No.	Name of the implementing agency	Number of works selected for detailed audit with their categories
1.	Engineering Divisions of Rural Development Department	40 works (RC-34, AV-4, IF-1 and FP-1)
2.	Sub Divisional Forest Officer, Forest Department	14 works (DP-4, DF-7, WC-2 and WH-1)
3.	Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal	Eight works (IF-4 and DP-4)

[35] These works do not include the works undertaken by the TTAADC, as a Separate Audit Report is prepared for TTAADC and it includes MGNREGA works.

Sl. No.	Name of the implementing agency	Number of works selected for detailed audit with their categories
	Group Programme	
4.	Tripura Rural Livelihood Mission (TRLM)	Five works under IF
5	Blocks	Four works (RC-2 and IF-2)
6.	Tripura Rehabilitation & Plantation Corporation (TRPC)	Two works under IF
7.	Gram Panchayats/ Village Committees	147 works (RC-25, IF-25, LD-41, WC-32, IC-17, WH-2, FP-1 and FR-4)

Further, as per Rule 20 below Schedule-I of the MGNREG Act, 2005 engagement of contractors are prohibited in implementation of works under the Act and works executed by the departmental Implementing Officers who are guided by the departmental rules and regulations for maintenance of records *viz*. material-at-site account, work progress register, site inspection register for supervising officers and higher authorities, measurement books, work completion certificates, handing over and taking over certificate of the asset after completion of the work, *etc*. Further, MoRD has mandated geo-tagging[36] of all MGNREGA assets at three stages, at the beginning of the work, at the mid-way and on completion of the work.

The implementing agency wise audit observations are discussed in **Paragraph 2.2.11.11(iii)(a)** to **2.2.11.11(iii)(f)**.

2.2.11.11(iii)(a) Implementing Agency: Engineering Divisions of the Department

(i) Rural connectivity

The audit of 34 works[37], out of 35 works executed by the Engineering divisions in the sampled districts, revealed that in 20 cases completion certificates were not prepared and in 17 cases the works were not handed over to the Village Committees or the Gram Panchayats. Three stage geo-tagged photographs were not uploaded in the Bhuvan App[38] in 18 cases. In none of the cases Material at Site Account, Works Progress Register and Site Inspection Register for the visiting officers and supervisors were maintained. Detail position is given in the **Appendix 2.2.5**.

In the Joint Physical Verification (JPV) by audit with departmental officials, all the sampled works were verified in audit. Minor issues were noticed in all the works **(Appendix 2.2.5)**. However, major maintenance requirements were noticed in two specific works.

a) Widening of brick soling road with CC drain, cross drainage, earth conservation wall from 4.50 mile at Jeolcherra VC of Ambassa RD Block (Year of sanction:

[36] The Geo MGNREGA was rolled out on 1 September 2016 which is applicable to all works done under MGNREGS.

[37] Sl. No. 177, 178, 180-183, 186, 191-197, 199, 200-204, 206, 207, 209-220 of the **Appendix 2.2.5**

[38] National Remote Sensing Centre has developed mobile application and a web portal for displaying MGNREGA assets. Geo MGNREGA Bhuvan portal (e Governance) acts as a gateway to facilitate and coordinate the sharing of geospatial data.

2021-2022, sanctioned amount: ₹ 1.08 crore, expenditure: ₹ 1.06 crore).

A 2.50 km stretch of the road was physically verified in audit and approximately 25 locations were found to be badly damaged, rendering vehicular movement difficult.

b) Construction of Box culvert on the road from Sudhangshu Ghosh Para katcha road to Kachimcherra VC border at Basudeb Para GP under Ambassa RD Block (Year of sanction: 2020-2021, sanctioned amount: ₹ 16.32 lakh; expenditure: ₹ 15.98 lakh).

The approach road to the box culvert on one side was completely washed away, resulting in the loss of road connectivity.

The status of the works is shown in **Photographs 2.2.1, 2.2.2, 2.2.3** and **2.2.4**.

Photographs 2.2.1 and 2.2.2: The status of road from 4.5 mile at Jeolcherra VC of Ambassa RD Block

Photographs 2.2.3 and 2.2.4: Washed away part of the brick soling road, first photo during construction of the box culvert obtained from Bhuvan App and second photo as noticed in the JPV

The Government replied (June 2025) that Chief Engineer, MGNREGA would enquire the matter and corrective actions would be taken accordingly.

(ii) Anganwadi/ other rural infrastructure (AV)

Under this work, four[39] works, out of 16 works executed in the sampled districts, were undertaken for construction of boundary walls for two schools and construction of two Anganwadi Centres. Deficiencies noticed in audit are mentioned in **Appendix 2.2.5**. During the JPV (October 2024) it was noticed that although the two Anganwadi Centres were completed in June 2023 at a cost of ₹ 7.28 lakh but were lying idle since then.

While accepting the fact, the Government stated (June 2025) that the matter would be taken up with the Social Welfare and Social Education Department and concerned Blocks.

(iii) Works on individual land and Flood control and protection

Under these works, two[40] works *viz*. 'Construction of diversion storm water drain for community on the road from Lalcherra to Dalucherra VC of Manu RD Block at a cost of ₹ 3.64 lakh' and 'Construction of duckery shelter at individual land at a cost of ₹ 0.82 lakh' were executed. During the JPV, it was noticed that the storm water drain was functioning properly. However, in the second work, despite the completion of the duckery shelter, no ducks were present inside. Instead, the same was being used as a storage space for paddy and wheat.

The Government replied (June 2025) that concerned District and Block would be instructed to enquire the matter and corrective actions would be taken accordingly.

2.2.11.11(iii)(b) Implementing Agency: Forest Sub Divisions

Drought proofing

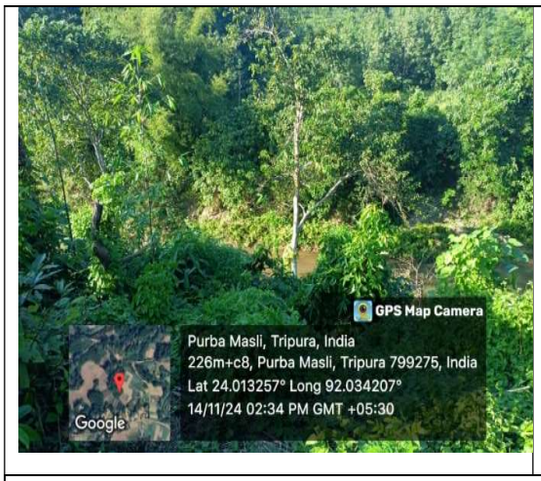
Under the above head, 11[41] works, out of 35 works, for the creation of bamboo plantation over 45 hectares, raising of polybag bamboo nursery for 1.55 lakh plants and maintenance of polybag nursery were undertaken by the Sub Divisional Forest Officers (SDFO), Manu and Sonamura during 2019-20 to 2021-22 at a cost of ₹ 56.81 lakh under the MGNREG Scheme.

The SDFO, Manu and the SDFO, Sonamura could not provide (November 2024) nursery stock records and sale and distribution records in support of raising and lifting of bamboo seedlings from their nursery. During the JPV (November 2024), it was seen that there was no nursery, suggesting that the seedlings were likely not disposed of through sale or distribution.

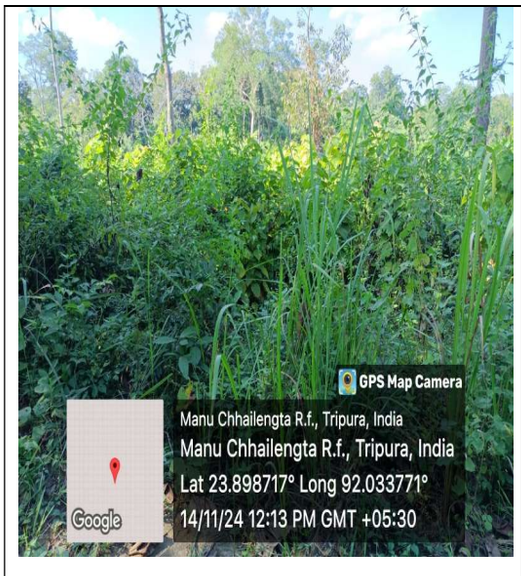
With regard to creation of bamboo plantation over 45 hectares, only a few bamboo plants were noticed during the JPV (November 2024) and the majority of the plantation sites were overgrown with jungle and bushes. Thus, expenditure of ₹ 56.81 lakh allocated for the drought proofing initiative, remained doubtful as the plantation did not yield any visible benefits and did not occupy productive area commensurate with the

[39] Sl. No. 184, 185, 205 and 208 of **Appendix 2.2.5**
[40] Sl. No. 179 and 198 of **Appendix 2.2.5**. Two out of two works were selected in audit.
[41] Sl. No. 44, 45, 67, 68, 87, 88, 89, 187, 188, 189 and 190 of **Appendix 2.2.5**

funds spent. The status of the plantation is shown in **Photographs 2.2.5** to **2.2.8**.



Photographs 2.2.5 and 2.2.6: Status of Bamboo Plantation over 5.0 ha at Deo RF VC under SDFO, Manu



Photographs 2.2.7 and 2.2.8: Status of Bamboo plantation over 10.0 ha at Dalucherra VC under SDFO, Manu

The Government replied (June 2025) that DPC, Dhalai would be instructed to enquire into the matter and action would be taken accordingly.

2.2.11.11(iii)(c) Implementing agency: Tribal Welfare (Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group) Department

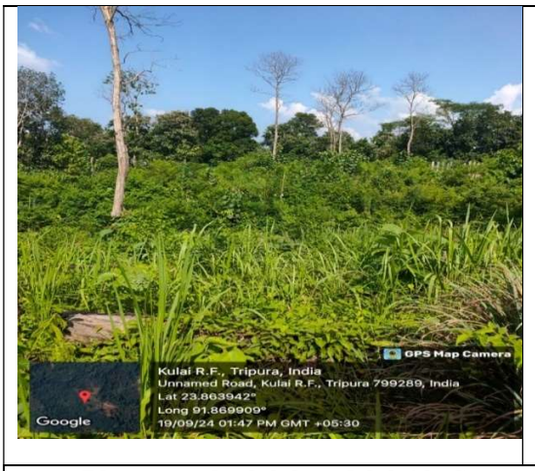
Eight[42] works were selected, out of 162 works, in audit under 'Works on individual lands' and 'Drought proofing' categories which were executed in Dhalai District by the TW (TRP & PTG) Department, at a cost of ₹ 16.78 lakh, during 2019-20 and 2023-24 under the convergence activity. Rubber plantations spread across four hectares and

[42] Sl. No. 18, 19, 20, 21, 71, 72, 73 and 74 of **Appendix 2.2.5**

arecanut plantations spread across 14 hectares in the individual land of the beneficiaries were verified where rubber and arecanut seedlings were provided by the TW (TRP & PTG) Department and labour wages were paid from the Scheme.

Work-wise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

Two works related to creation of rubber plantations on the land of two beneficiaries[43], covering a total area of two hectares were taken up during 2023-24 and both the works were completed in 2023-24. Expenditure of ₹ 1.71 lakh on wage component was provided from the Scheme. JPV conducted in September 2024 revealed that both the plantations were covered with shrubs and bushes while limited plantation was noticed on a portion of one beneficiary's land. The status of the plantation is shown in **Photographs 2.2.9** and **2.2.10**.



Photographs 2.2.9 and 2.2.10: Status of rubber plantation in the land of two beneficiaries *viz.* Lekharai Reang and Biharjoy Reang of Jeolcheera VC under Ambassa Block

The presence of shrubs and bushes instead of a well maintained rubber plantation raises doubt about the implementation of the works. Further, expenditure of ₹ 1.71 lakh for labour wages without corresponding plantation development raises concerns about the effective utilisation of allocated funds.

The Government replied (June 2025) that the DPC, Dhalai would be instructed to enquire into the matter and action would be taken accordingly.

2.2.11.11(iii) (d) Implementing agency: Tripura Rural Livelihood Mission

Five[44] works, out of six works, were selected in audit under 'Works on individual lands' category which were executed by the TRLM in Dhalai District during 2022-23 at a cost of ₹ 1.17 lakh. Each project involved establishing moringa plantations on 0.05 hectares of land per beneficiary, collectively covering an area of 0.25 hectares. Seedlings were provided by the Horticulture Department, Government of Tripura and labour wages

[43] Shri Biharjoy Reang and Shri Lekharai Reang of Jeolcherra GP under Ambassa Rural Development Block.

[44] Sl. No. 1, 2, 10, 11 and 12 of **Appendix 2.2.5**

were funded through the scheme.

Workwise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

JPV (September 2024) of the sampled works revealed that the plantation sites were covered with shrubs and bushes and no moringa saplings were visible on the ground. The status of the plantation is shown in **Photographs 2.2.11** and **2.2.12.**

Photographs 2.2.11 and 2.2.12: Status of Moringa plantation in favour of Manidipa Chakraborty and Suparna Das under Paschim Lalcharri GP

The findings during the JPV raise concerns about the effective utilisation of the allocated funds and the achievement of the intended benefits under the drought proofing initiative.

The Government replied (June 2025) that the DPC, Dhalai would be instructed to enquire into the matter and action would be taken accordingly.

2.2.11.11(iii)(e) Implementing agency: Rural Development Blocks

Four [45] works, out of 25 works, were selected in audit under 'Works on individual lands' and 'Rural connectivity' categories which were executed in the Ambassa Block during 2020-24 at a cost of ₹ 11.63 lakh. The RC category focussed on constructing brick soling road works while the IF category involved building two cattle shelters.

Workwise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

JPV (September 2024) of all the sampled works revealed that the beneficiaries were using the cattle shelters for purposes other than their intended use, such as storing firewood, drying clothes, *etc*. Hence, selection of the beneficiaries was not appropriate. The status of works is shown in **Photographs 2.2.13** and **2.2.14**.

[45] Sl. No. 8, 9, 27 and 28 of **Appendix 2.2.5**.

Photographs 2.2.13 and 2.2.14: Status of cattle shelter in Paschim Lalcharri GP under Ambassa, Block

The Government replied (June 2025) that the concerned PO would be instructed to take up the matter with the beneficiaries and action would be taken accordingly.

2.2.11.11(iii)(f) Implementing agency: Gram Panchayats/ Village Council

147[46] works, out of 2,203 works, were sampled in audit under 'Rural connectivity, Water conservation and water harvesting, Land development, Works on individual lands, Micro Irrigation works, Renovation of traditional water bodies, Flood control and protection and Works on fisheries which were executed by the sampled GPs and VCs during 2019-24 at a cost of ₹ 5.65 crore.

Workwise findings are detailed in the **Appendix 2.2.5**. The major findings are discussed below:

Five[47] road works under the head 'Rural connectivity' were taken up during 2019-20 to 2022-23 in Jagannathpur VC, Jeolcheera VC and Basudebpara GP of Ambassa Block and completed at a cost of ₹ 50.69 lakh. Length of the roads varied from 1.20 km to 1.98 km. A JPV (September 2024) revealed that, in three[48] cases, no road infrastructure existed beyond 200 metres while in the remaining two cases, the roads were overgrown with thick jungle and bushes. Thus, expenditure of ₹ 50.69 lakh on the works turned out to be wasteful. The status of roads is shown in **Photographs 2.2.15** to **2.2.18**.

[46] Sl. No. 3 to 7, 13 to 17, 22 to 26, 29 to 43, 47 to 66, 77 to 86 and 90 to 176 of **Appendix 2.2.5**.
[47] Sl. No. 13, 14, 23, 29 and 32 of **Appendix 2.2.5**.
[48] i) Construction of Mitti Murram Roads from Samusesh Mog house to Tuikhangchara ii) Formation of new road from Boikhanta Haduk to Khalaram Reang house at Khadaban para and iii) Widening of Village link road Dumping centre to Purba Nalichara Border

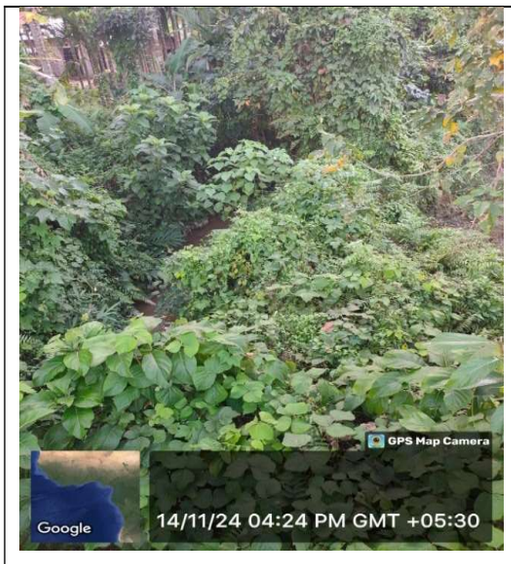
Photograph 2.2.15 and 2.2.16: Status of Mitti Murram Roads from Samusesh Mog house to Tuikhangchara *via* Mandharam under Jagannathpur VC

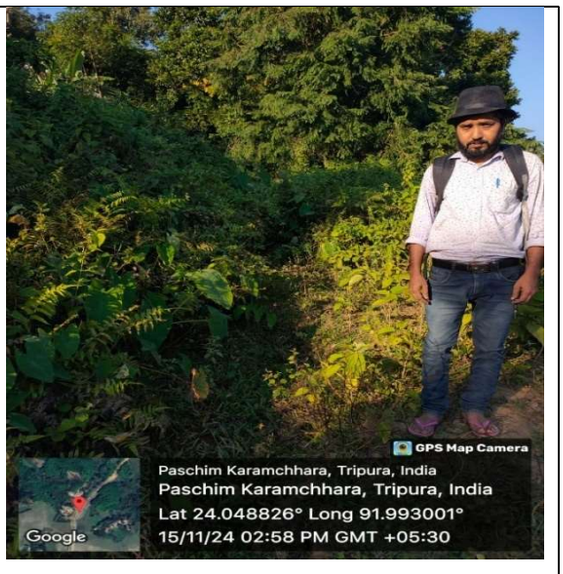
Photograph 2.2.17 and 2.2.18: Status of Village link road for Community from Old Bhudda Mandhir to Kachimchara road under Basudeb Para GP

Further, two[49] works for excavation of irrigation channel under the head 'Micro irrigation works,' were executed during 2020-22 in West Karamcheera VC of Manu Block and completed at a cost of ₹ 3.41 lakh. Length of the irrigation channels were 1.05 km and 0.06 km, respectively. However, JPV (November 2024) revealed that both the irrigation channels were covered with thick jungle and bushes and in need of immediate maintenance. Consequently, the expenditure of ₹ 3.41 lakh on these projects became wasteful expenditure. The status of the work is shown in **Photographs 2.2.19** and **2.2.20**.

The Government replied (June 2025) that the PO would be instructed to make an enquiry into the matter and corrective action would be taken accordingly.

[49] Sl. No. 50 and 56 of **Appendix 2.2.5**





Photographs 2.2.19 and 2.2.20: Status of irrigation channel from Mahananda Das land to Masli cherra and Falguni Chakma land to Maslicherra under West Karamcherra VC

The Government replied (June 2025) that the DPCs were instructed to monitor the beneficiary survey findings and take action accordingly.

Conclusion

The MGNREGA mandated guaranteed wage employment to every rural household whose adult members volunteer to do unskilled manual work with the basic objective of creation of durable assets, improved water security, soil conservation and higher land productivity, drought-proofing and flood management in rural India thereby fostering sustainable livelihood for the rural population.

Audit noticed that highest proportion of works undertaken across the State was under 'Community assets or individual assets for vulnerable sections' followed by 'Public works relating to Natural Resources Management' and 'creation of rural infrastructure'. More than 99 *per cent* of the works relating to 2021-22 and earlier periods had been completed in the State. The completion rate of the works taken up during 2022-23 and 2023-24 was 98.32 *per cent* and 94.21 *per cent*, respectively, across the State with the sampled districts achieving the rates between 92.62 *per cent* to 99.60 *per cent*. Although the numeric indicators reflected high achievement, the actual physical verification of the sampled works revealed shortcomings in both the implementation and outcomes. During joint physical verification of the sampled works, deficiencies like non-existence/ thin density of plantation works, non-existence of village roads, roads in severely damaged conditions, and idle investment in infrastructure such as anganwadi centres, duck shelters and cattle shelters were also noticed.

Serious deficiencies were noticed in the sampled works regarding their execution *viz*. non-uploading of geo-tagged photographs at three stages; failure to upload work completion photographs; non-maintenance of essential records such as site accounts registers; nursery stock account and distribution cum sale records; work progress

registers; site inspection registers; and non-handing over of the completed works to the concerned GPs and VCs were noticed in audit against the sampled works. It was seen that third stage photographs were not available in 73 cases out of the sampled 220 works which were verified in audit. In none of the cases, site-inspection registers were available while completion certificates and handing over certificates were not available in 86 cases out of the 220 sampled works in both the sampled districts.

All the deficiencies pointed towards serious lapses in oversight, execution and intended impact the Scheme.

Recommendations

- ***Periodic verification of works may be conducted, and observations recorded in the Site Inspection Register.***
- ***Completion certificates and handing over of works may be ensured immediately after completion of the works.***

Audit Objective 4: To assess whether appropriate and adequate monitoring, social audit and grievance redressal system were in place and functioning as envisaged to achieve greater transparency and accountability

2.2.11.12 Monitoring

Monitoring is crucial for successful implementation of scheme because it provides a continuous feedback loop, allowing project managers to track progress, identify potential issues early, make necessary adjustments at mid-course and ensure that the scheme achieves its intended goals efficiently and economically at the intended timeframe, ultimately leading to better outcomes and accountability for the project.

The Mahatma Gandhi National Rural Employment Guarantee scheme also provides for several monitoring mechanisms, including field visits; regular meetings by the Panchayats, the Programme Officers and the District Programme Coordinators; work verification by the State Quality Monitor (SQM); institution of vigilance mechanism; social audits; monitoring by the State Employment Guarantee Council (SEGC) and grievance redressal mechanism. Availability, adequacy and effectiveness of all the monitoring mechanisms for MGNREGS in the State was examined in audit.

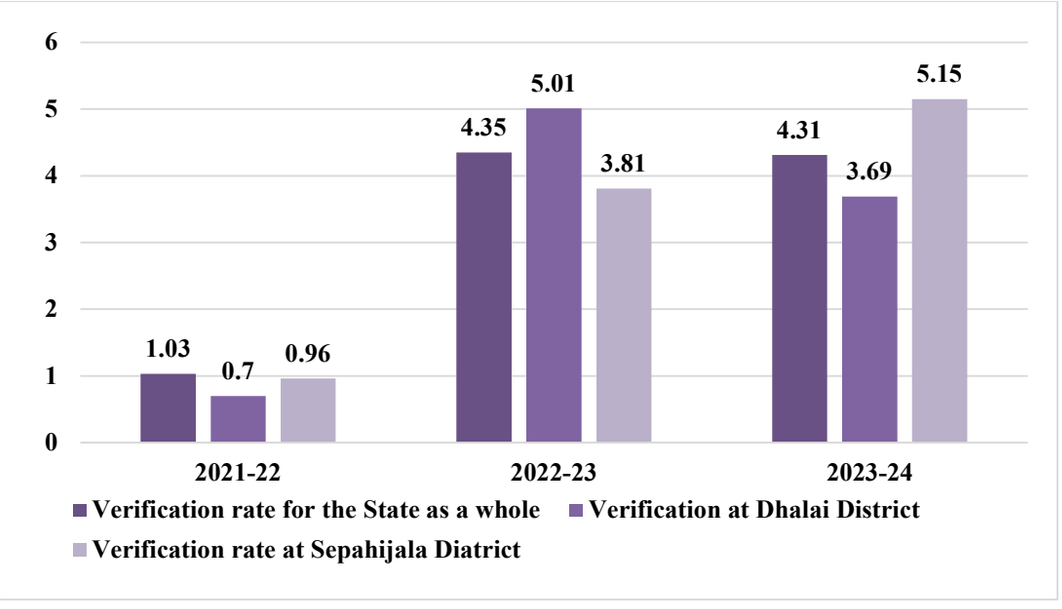
2.2.11.12(i) Monitoring by the Panchayat, POs and the DPCs

According to the Operational Guidelines of MGNREGA, 2013, progress of implementation of the scheme should be reviewed and monitored by each level of Panchayat. The Programme Officer shall monitor and supervise the implementation of works taken up by the GPs and other implementing agencies within the block. The District Programme Coordinators shall review, monitor and supervise the performance of the POs and all the implementing agencies in relation to MGNREGA works and shall also conduct and cause to be conducted periodic inspection of the works in progress and verification of Muster Rolls.

The details of rate of verification of works conducted by the District Programme

Coordinators and Assistant District Programme Coordinators, the Programme Officers across the State and the sampled districts is represented in **Chart 2.2.12**.

Chart 2.2.12: The rate of verification of works across the State and at the sampled districts by the DPCs, ADPOs and POs



Source: *Area officer report under MGNREGA-MIS*

As per MGNREGA MIS data, details of verification of works were not available for 2019-20 and 2020-21, while the rate of verification of works varied from 1.03 *per cent* to 4.35 *per cent* of the total works undertaken by the State during 2021-22 to 2023-24, the works verification rate at the sampled districts varied from 0.70 *per cent* to 5.15 *per cent* **(Chart 2.2.12)**. The detailed position is shown in **Appendix 2.2.6**.

However, field verification of relevant records in audit revealed that Site Inspection Registers were not maintained by the implementing agencies. There was no documentation of site verification of works by the higher authorities or any site instructions. Though MIS reports indicate a verification rate between 1.03 *per cent* and 4.35 *per cent*, audit could not verify these figures due to non-maintenance of Site Inspection Registers. Additionally, there was no evidence on record indicating that the Panchayats conducted reviews of works in the sampled GPs and VCs. The lack of evidence of reviews by Panchayats indicates weak monitoring systems that can lead to inefficiencies, deprive the organisation in identifying areas where they can improve performance, optimise processes, or capitalise on new opportunities and also fraught with the risk of poor quality assets and undetected irregularities including potential misuse of funds.

The Government replied (June 2025) that advisories had been issued to the DPCs to ensure maintenance of all the registers as per the Guidelines of MGNREGA.

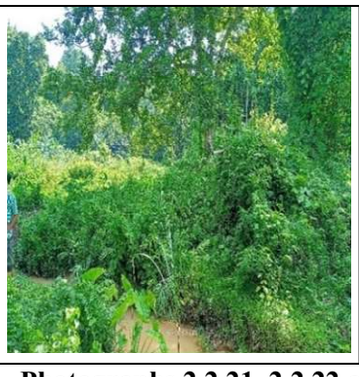
2.2.11.12(ii) Capturing of non-relevant photographs in geo-tagging

Geo Tagging of completed assets through Bhuvan mobile platform, using android based mobile application has been developed exclusively for MGNREGA for field-level data

capturing, as well as asset visualisation capabilities and report generation tools. This includes capturing of GPS location of the asset along with photographs by MGNREGA Spatial Enumerators. Geo MGNREGA Phase-I was rolled out on 1 September 2016 which is applicable to all works completed under MGNREGS. Geo MGNREGA Phase-II was rolled out in November 2017. Under Geo MGNREGA. Phase-II geo-tagging of works is carried out in three stages *viz*: before initiation of work (first State), during the work (second stage) and after completion of work third stage). For effective tracking, the location of work captured in the first stage photograph should match with the locations in the second and third stage images. surrounding elements such as presence of trees, electrical towers, village paths, nearby houses, *etc*. as appearing in the first photograph are likely to remain consistent. The only visible difference should be the progressive advancement of the work itself.

Audit noticed that in almost all the 220 works physically verified by audit (detailed position shown in the **Appendix 2.2.5)**, the three-stage photographs were not uploaded on the Bhuvan app, instead unrelated or mismatched photographs were uploaded, which did not align with each other. As a result, actual execution of works on bare land, for which the three stage photography mechanism was specifically devised, could not be assessed in audit.

Audit analysis of the three stage photographs uploaded for two different works (shown in **Photographs 2.2.21** to **2.2.26**) under the same PO revealed significant discrepancies. In the first case, regarding the construction of a water harvesting structure of Horticulture Farm at SK Para for Amrit Sarovar during 2022-23 (Expenditure: ₹ 24.70 lakh), the photographs were found to be inappropriate and irrelevant. However, in the second case regarding the excavation of farm pond on Biplab Sarkar's land at Jatindra Das Para under West Karamcheera VC during 2021-22 (Expenditure: ₹ 3.04 lakh), the photographs accurately showed the executed work and could be treated as exemplary models for three stage photography for all MGNREGA works.



Photographs 2.2.21, 2.2.22 and 2.2.23: First stage, second stage and third stage photographs for construction of water harvesting structure of Horticulture Farm at SK Para for Amrit Sarovar during 2022-23, expenditure: ₹ 24.70 lakh

Photographs 2.2.24, 2.2.25 and 2.2.26: First stage, second stage and third stage for excavation of farm pond on the land of Biplab Sarkar at Jatindra Das Para under West Karamcheera VC during 2021-22, expenditure: ₹ 3.04 lakh

Adopting the model three stage photography *ibid,* the department would be able to enhance the transparency and accountability of MGNREGA works, facilitating effective monitoring and assessment.

The absence of proper photographic evidence intended to verify the actual progress and completion of works undermines the reliability of the reported data raises concerns about the authenticity of asset creation and vulnerability to fraud and errors.

The Government replied (June 2025) that the POs had been instructed to take all the precaution while taking three-stage photographs.

2.2.11.12(iii) Verification of works by the State quality monitors

According to Para 14.7 of the operational guidelines of MGNREGA, 2013 and the annual master circular on MGNREGA issued from time to time, each State is required to establish a State Quality Monitoring Unit. This unit shall comprise of State Quality Monitors (SQM) for each district and a Nodal Officer at the State level, holding at least the rank of Superintending Engineer. The SQM Unit will monitor & evaluate at least 10 *per cent* of the works executed under the Scheme in each district of the State. The expenditure of these 10 *per cent* works should be at least ₹ 5.00 lakh and above for *kutcha* (earth) works and ₹ 10.00 lakh and above for the *pucca* (masonry) works. Further, as per Para 14.8 of the Operational Guidelines of MGNREGA, 2013, no SQM will be allotted to his/ her home district.

State MGNREGS Engineering Cell was constituted in September 2019 and the district level Quality Monitors were appointed in August 2020. Audit, noticed that in Gomati District[50] and a part period of Dhalai District[51], officers with the home districts as Gomati and Dhalai respectively were appointed as SQMs, in violation of the operational guidelines of MGNREGA, 2013, which explicitly prohibit such appointments to ensure objectivity and to avoid conflict of interest

[50] SQM was appointed for the period from August 2020 to March 2024
[51] SQM was appointed for the period from April 2023 to March 2024

As against the target of 10 *per cent* verification[52] of *kutcha* works costing ₹ five lakh and above, the actual verification by the SQM in the State during the years 2021-22, 2022-23 and 2023-24 was 2.02, 3.53 and 1.23 *per cent* respectively. As regards, *per cent* of verification in the sampled districts, the same ranged between 0 to 7.46 *per cent*[53].

For the *pucca* works costing ₹ 10.00 lakh and above, the rate of verification by the SQM in the State during the years 2021-22, 2022-23 and 2023-24 was 0.83, 3.60 and 0.94 *per cent* respectively. As regards, the *per cent* of verification in the sampled districts, the same ranged between 0 to 14.06 *per cent*[54]. Though, the rate of achievement exceeded the target in the sampled district, the same was achieved only once during the year 2022-23 and no verification was done in the previous and subsequent year. The detailed position is shown in **Appendix 2.2.7)**. Further, the SQMs did not use the prescribed 'inspection formats' as provided in the guidelines for capturing the detailed technical and other relevant information.

These deficiencies in quality monitoring not only compromised the integrity and utility of the assets created but also hampered the scheme's objectives of ensuring transparency and accountability in the creation of durable assets. Further, the consistent shortfall in mandatory verification indicates a weak monitoring mechanism.

The Government replied (June 2025) that necessary advisories/ instructions had been issued to the DPCs and the Chief Engineer, Rural Development Department for compliance.

2.2.11.12(iv) Vigilance mechanism

Para 13.6.1 of the operational guidelines of MGNREGA, 2013 stipulates that all States shall make an arrangement for a three-tier vigilance mechanism to proactively detect irregularities in the implementation of the Act and to follow up detected irregularities and malfeasance, including those identified during social audit and ensure that the guilty are punished and recoveries of misspent funds duly made.

Audit noticed that State and district level Vigilance Committees were constituted by the State in February 2021 while no Vigilance and Monitoring Committees (VMC) were formed at village level by the GPs and the VCs in the sampled GPs and VCs. Consequently, no activities or reports of the VMCs were available for review.

The non-formation of VMCs at the village level undermines the transparency and accountability mechanisms integral to MGNREGA. Inactive or absent VMCs indicate limited oversight of the quality and progress of works.

The Government replied (June 2025) that instructions had been issued to the DPCs for constituting and activating the VMCs.

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[52] 10 *per cent* of the works is to be verified by the SQMs. For *kutcha* works having value of work of ₹ 5.00 lakh and more is eligible for verification by SQM while it is ₹ 10.00 lakh for *pucca* works.

[53] Sephahijala: 2021-2022 – 0 *per cent*, 2022-2023 – 7.46 *per cent*, 2023-2024 – 1.18 *per cent,* Dhalai: 2021-2022 – 1.89 *per cent*, 2022-2023 – 4.17 *per cent*, 2023-2024 – 5.68 *per cent*

[54] Sephahijala: 2021-2022 – 0 *per cent*, 2022-2023 – 14.06 *per cent*, 2023-2024 – 0 *per cent,* Dhalai: 2021-2022 – 0 *per cent*, 2022-2023 – 4.17 *per cent*, 2023-2024 – 0 *per cent*

2.2.11.12(v) Monitoring of MGNREGS through National Mobile Monitoring System

To ensure more transparency in the implementation of the Scheme in the States/ UTs, a provision for capturing of attendance at the worksite wherein muster rolls[55] were issued for 20 or more workers through National Mobile Monitoring System (NMMS) App with geo-tagged time stamped photographs of the worker was started in May 2021. It was mandatory to capture the attendance of all the workers, except Individual Beneficiary Scheme/ Project) through NMMS.

Audit noticed that the capturing of the attendance in NMMS in the State commenced in 2021-22 but 1.44 *per cent* of the eligible muster rolls where 20 or more workers were employed were covered. In 2022-23 and 2023-24 the achievement rose to 82.66 *per cent* and 82.80 *per cent* respectively in the State. The details are shown in **Table 2.2.15**.

Table 2.2.15: Number of muster rolls due for NMMS app and attendance actually taken in the State and in the sampled districts

Sl. No.	Domain of activity	Financial Year	Number of Muster Rolls eligible for NMMS	Number of Muster Rolls filled through NMMS	Percentage of achievement
1.	State	2021-22	5,20,196	7,494	1.44
2.		2022-23	2,99506	2,47,577	82.66
3.		2023-24	2,12,296	1,75,783	82.80
4.	Dhalai District	2021-22	64,803	1,081	1.67
5.		2022-23	43,162	34,186	79.20
6		2023-24	23,340	21,594	92.52
7.	Sepahijala District	2021-22	71,271	2,077	2.91
8.		2022-23	32,548	27,861	85.59
9.		2023-24	19,487	17,137	87.94

***Source**: MGNREGA MIS data*

As regards NMMS activity in the sampled districts, the Sepahijala District was well ahead of the State's performance in all the three years 2021-24 and Dhalai District was also above the State's average performance in two years except for 2022-23. However, despite the fact that there was increase[56] in number of new works in the State during 2021-22 to 2023-24, the number of muster rolls becoming eligible for taking attendance through NMMS decreased significantly in 2022-23 and 2023-24. As may be seen from **Table 2.2.15** that the number of muster rolls in both the State and the sampled districts showed a year on year decline. This indicated that fewer muster rolls having more than 20 workers probably due to fragmentation of labourers to bypass the NMMS.

The Government replied (June 2025) that the matter of 20 or more workers not being employed at a time to avoid capturing the attendance of the workers through NMMS would be enquired and actions would be taken accordingly.

[55] Muster roll refers to a documents or a list of workers used to keep record of attendance, payroll *etc.*
[56] Number of new works taken up in 2021-22: 2,28,646, in 2022-23: 2,55,195 and in 2023-24: 2,70,892

2.2.11.12(vi) Functioning of State Employment Guarantee Council in monitoring the scheme

According to the Section 12 of the MGNREGA, 2005, for the purposes of regular monitoring and reviewing the implementation of the Act at the State level, every State Government shall constitute a State Council to be known as the State Employment Guarantee Council with a Chairperson and such number of official members as may be determined by the State Government and not more than fifteen non-official members nominated by the State Government from Panchayati Raj Institutions, organisations of workers and disadvantaged groups.

According to Para 2.4.1 of the operational guidelines of the MGNREGA, 2013 the SEGC shall prepare the annual report on implementation of MGNREGS in the State to be laid before the State Legislature by the State Government.

Government of Tripura constituted the SEGC in the year 2006 with the Chief Minister, Tripura as the Chairman of the Council and the Chief Secretary of the State as a member and the Additional Secretary/ Joint Secretary/ Deputy Secretary, Rural Development Department as the Member Secretary of the Council. Audit noticed that no meetings of the Council were held in 2021-22 and 2022-23. However, one meeting each was conducted during 2019-20, 2020-21 and 2023-24. Audit further noticed that the frequency of the meetings of the SEGC to be held in a year was not fixed by the Government though it was required to be done as per the notification through which the first SEGC was constituted in the year 2006.

Further, no annual report on implementation of the MGNREGS in the State was prepared by the SEGC for submission before the Legislature by the State Government since inception of the scheme though it was a requirement under the Operational Guideline of MGNREGA, 2013.

Not holding monitoring committee meetings can significantly hinder project implementation, leading to delays, cost overruns, and potentially even project failure. These meetings are crucial for tracking progress, identifying issues early, and making necessary adjustments to keep the project on schedule and within budget. Similarly, non- preparation of annual report on project implementation can significantly hinder a project's success and sustainability. Without a comprehensive annual report, project managers and stakeholders lack crucial insights into progress, challenges, and overall project health, potentially jeopardising the project's continuity in the long run.

2.2.11.12(vii) Status of social audit for MGNREGA works

An innovative feature of the MGNREGA is that it has institutionalised 'Social Audit'[57] as a means of continuous public vigilance. The basic objective of social audit is to ensure public accountability in the implementation of projects, laws and policies. Social Audit is an effective means for ensuring transparency, participation, consultation and accountability under MGNREGA. The process of Social Audit combines people's

[57] Section 17 of the MGNREG Act, 2005 and Paragraph 13.1.1 to 13.1.3 of the operational guidelines of the MGNREGA, 2013.

participation and monitoring with the requirements of the audit discipline.

The Act mandates conduct of regular social audits under the Scheme by the Gram Sabha. The operational guidelines of MGNREGA, 2013 and the MGNREGA Audit of Schemes Rules, 2011 lays down the detailed procedures for half-yearly social audits by the Gram Sabha, including: establishment of an independent social audit unit for facilitating conduct of social audits specifying the process for conducting social audit through capacity building of resource persons, preparing social audit formats and guidelines, creating awareness, facilitating verification of records with primary stakeholders and worksites, facilitating smooth conduct of social audit by Gram Sabhas, and hosting social audit/ action taken reports in the public domain. Schedule-I of the Act mandates verification of every work site to cross check the measurements in the field with that on Measurement Books and to assess the utility and outcomes of the work so executed and verification of every disbursement on record with the concerned beneficiaries.

Audit noticed that the Social Audit Unit (SAU), Tripura was constituted in March 2016 and started functioning in September 2016. The Unit was registered under the Society Registration Act, 1860 in February 2021 as 'The Society of Social Audit Unit-Tripura (SoSAU-T)'. The unit operated independently from the implementing departments of the Scheme in the State. Audit findings related to social audit are discussed below.

2.2.11.12(vii)(a) Shortage of manpower

Audit observed that the State Government did not appoint any Quality Monitors in the Social Audit Unit to assess the quality of assets created, as required under the Operational Guidelines of MGNREGA, 2013. Further, no State Resource Person (SRP) was in position, and there were significant shortfalls of 56 *per cent* and 59 *per cent* in the sanctioned posts of District Resource Persons (DRPs) and Block Resource Persons (BRPs), respectively (**Appendix 2.2.8**).

Shortage of manpower had its impact on the verification of works in social audit. It was noticed that almost all the GPs and VCs were covered in Social Audit once in a year during 2019-24 but verification of works ranged from 34 *per cent* to 62 *per cent* out of the total works during 2019-24 with an average of 45.65 *per cent* of the total works as shown in **Table 2.2.16**.

Table 2.2.16: Showing the verification of works by Social Audit during 2019-20 to 2023-24

Sl. No.	Year	Total number of works	Number of works verified	Percentage of works verified
1.	2019-20	79,594	39,365	49.46
2.	2020-21	91,820	51,300	55.87
3.	2021-22	1,28,321	79,586	62.02
4.	2022-23	4,03,645	1,38,816	34.39
5.	2023-24	2,58,511	1,30,093	50.32
Total		**9,61,891**	**4,39,160**	**45.65**

***Source**: SAU work verification MIS data*

A lower rate of verification of works may lead to an increased risk of undetected errors, non-compliance with regulations. This could also result in inaccurate financial reporting coupled with the risk of non-existent assets created under the scheme.

The Government replied (June 2025) that due to shortage of funds during 2023-24 and 2024-25, the recruitment of resource persons like SAE, DRP & BRP under SAU, Tripura could not be undertaken.

2.2.11.12(vii)(b) Deficiencies in audit procedures and verification of records

Audit inspected the Social Audit Unit of MGNREGA and verified social audit inspection reports of the sampled GPs/ VCs and noticed that authentication of records-checking (*viz*. checking of Muster Roll, Estimate copy, Work Orders, Administrative Approval and Expenditure Sanction memo, Annual Action Plan, verification of seven registers[58], *etc*.) by means of pencils/ pen, *etc*. and signature with designation and date, *etc*. in the course of Social Audit were not done as noticed from the verification of records during audit of the sampled GPs and VCs where social audit was also conducted. As a result, the verification of documents could not be assured.

Audit further noticed that no checklist was put in place for approval and finalisation of Inspection Reports. In the absence of which the Inspection Reports were found to be issued despite having the deficiencies such as submission of blank formats regarding Measurement sheet of Works Report on work verification status[59], *etc*. and also without any authentication by the Inspecting Officer. Despite these deficiencies, the draft Inspection Reports were accepted by the State SAU and issued to the GPs/ VCs. Details of the 15 test checked cases are given in the **Appendix 2.2.9**. This undermines the credibility, transparency and accountability of Social Audit process

The Government replied (June 2025) that the matter was discussed in the Executive Committee meeting held on 10 January 2025 and adopted a procedure for verification of documents and authentication of records during Social Audit. Instructions had been issued to all DRPs/ BRPs to comply with the procedure so adopted in the EC meeting. It was also stated that a standard check list had been finalised and shared with all the SAU audit teams for taking necessary action.

2.2.11.12(vii)(c) Inadequate documentation of Gram Sabha meetings for finalisation of Social Audit findings

Para 13.3 of the Operational Guidelines of MGNREGA, 2013 prescribes the detailed procedure for social audit process which inter alia includes holding Gram Sabha meetings to discuss the findings of the verification exercise and also to review the compliance on transparency and accountability. Further, para 13.3.11 stipulates that the entire proceeding of the Social Audit Gram Sabha meeting shall be video recorded.

Examination of records related to Social Audit Inspection reports of the sampled GPs/ VCs revealed that Gram Sabha meetings conducted for finalisation of Social Audit findings were not video recorded. It was also noticed that the details of the persons who attended the Gram Sabha meetings to decide the social audit findings were not recorded

[58] Register-I Job Card related, Register-II Conduct of Gram Sabha related, Register-III Demand and allocation of work and wage payment related, Register-IV Register for work, Register-V Fixed asset register, Register VI Complaint register and Register-VII Material register.

[59] 13 cases out of the 15 test-checked case from the sampled GPs and VCs.

properly in detail which was a serious lacuna. Since the Gram Sabha is the final body in deciding the findings of the Social Audit, it is very important that details of the persons who attended the Gram Sabha meetings are recorded in writing to ensure transparency and accountability.

The Government replied (June 2025) that the instructions had been issued to DRPs/ BRPs to take geo-tagged photos of Gram Sabha and to upload real-time geo tagged photos and videos in the Panchayat Nirnay App, developed by Ministry of Panchayati Raj. It was also stated that a standard Gram Sabha attendance format had been finalised and shared with all the SAU audit team for taking necessary action.

2.2.11.13 Grievance redressal

The mechanism prescribed under the Act and the Operational Guidelines of MGNREGA for grievance redressal, transparency and accountability stipulates that the PO and the DPC will be the Grievance Redressal Officers at the block and district levels and grievances are to be acknowledged, and disposal intimated to the petitioner. The operational guidelines of MGNREGA, 2013 also stipulates appointment of Ombudsmen in all the districts for expeditious redressal of grievances regarding implementation of the Scheme. The guidelines also stipulate for appointment of Appellate Authority to handle the appeals against the decisions, findings and awards of the Ombudsman to ensure justice and fair play.

Audit noticed that complaint registers were maintained at the sampled GPs/ VCs, POs and the DPC offices but no complaints were registered during 2019-24. However, complaints were registered directly with the Ombudsman. Audit noticed that 70 and 76 complaints were submitted in 2022-23 and 2023-24 and out of which, 68 and 75 complaints respectively were disposed of by the Ombudsman. No complaints were submitted to the Ombudsman in 2019-22.

The State was yet to appoint (February 2025) an Appellate Authority to act upon the appeal against the decisions/ awards of the Ombudsman as required under the Operational Guidelines of MGNREGA. The absence of registered complaints coupled with the complaint submission only at ombudsman level indicates underutilisation of local grievance redressal mechanisms and poses risks for aggrieved citizens. In the absence of an appellate mechanism, citizens aggrieved by the decisions of the Ombudsman are left without recourse, undermining the principles of transparency, fairness, and accountability enshrined in the Scheme.

The Government replied (June 2025) that the State had already shortlisted the Appellate Authority members. Formal appointment letters would be issued with the approval of the Government soon. It was also stated that appointment letters had been issued for clearing the gaps in the posts of the ombudspersons. At present, the department is accepting complaints lodged through CM's helpline, newspaper clippings through the Task Monitoring System and through the traditional means as well.

2.2.11.14 Record maintenance

The three main sets of records critical to establishing provision of employment and creation of assets are the Job Card, Muster Rolls and Measurement Books. Job card is essential for recording details regarding beneficiary, work and payment. Muster Rolls and Measurement Books are essential for recording attendance and the quantity of work. In addition, Operational Guidelines of MGNREGA prescribes maintenance of seven registers[60] by the GPs/ VCs well.

Audit noticed that the prescribed records were maintained by the sampled GPs and VCs but the entries in the Registers were not checked and authenticated by the controlling Supervising Officers or the Programme Officers.

The Government replied (June 2025) that instructions had been issued to the DPCs and the POs so that the entries in the Registers are checked and authenticated by the controlling Supervising Officers or the Programme Officers.

Conclusion

State Quality Monitors did not verify the works as per the targets set in the operational guidelines. SQM also did not utilise the inspection formats as provided in the guidelines for capturing the detailed technical and other information. No activity of the Vigilance and Monitoring Committees was noticed as no village level VMC was formed by the GPs and the VCs.

Deficiencies in Social Audit were also noticed. Checklist for preparation of Inspection Report was not finalised by the SAU, Tripura. Social Audit teams submitted Inspection Reports with incomplete sections and lacked authentication by the Inspecting Officers. Despite these deficiencies, the draft Inspection Reports were accepted by the State SAU and issued to the GPs/ VCs. Furthermore, the Gram Sabhas convened for finalisation of Social Audit findings were neither video graphed as stipulated in the Operational Guidelines of the Scheme nor were the attendance records maintained properly.

During the audit period, Ombudsmen were not appointed across all the eight districts of the State. Additionally, the State had not designated an Appellate Authority to respond and look into the appeals against the decisions, findings, and awards of the Ombudsmen which was a serious lacuna in ensuring accountability under the scheme.

Site Inspection Registers were not maintained by the implementing agencies and site verification of works by the higher authorities and site instructions, if any, were also not recorded. Review of works by the panchayats in the sampled GPs and VCs was not done.

[60] Register-I Job Card related, Register-II Conduct of Gram Sabha related, Register-III Demand and allocation of work and wage payment related, Register-IV Register for work, Register-V Fixed asset register, Register VI Complaint register and Register-VII Material register.

Recommendations

- ***Monthly review of works may be done by the GPs and VCs and proceedings may be recorded.***
- ***Uploading of geo tagged photographs for three stages of work may invariably be done in a timely manner to provide visual evidence of the project's progress.***
- ***Deficiencies identified in the Social Audits conducted may be addressed promptly and Social Audit must be conducted scrupulously in accordance with the guidelines.***

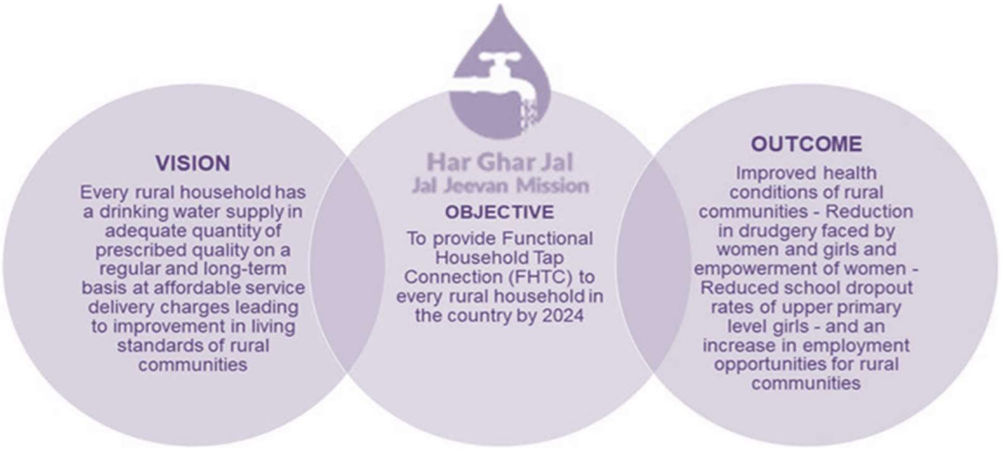
PUBLIC WORKS (DRINKING WATER AND SANITATION) DEPARTMENT

2.3 Performance Audit on "Jal Jeevan Mission"

2.3.1 Introduction

Access to clean drinking water is a fundamental human need and one of the most vital elements for sustaining life. Its significance is evident from the fact that ancient civilisations flourished in river valleys, where fresh and plentiful water was readily available. Even in the oldest sacred scripture Rig Veda, water is celebrated as a source of great happiness and compared to nurturing, loving mothers.

Jal Jeevan Mission (JJM) is a flagship scheme launched by the Government of India on 15 August 2019. The objective of JJM is to ensure that every rural household has a Functional Household Tap Connection (FHTC) by 2024 to provide drinking water supply in adequate quantity (minimum 55 litres per capita per day (LPCD)) of prescribed quality (BIS:10500) on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities.



***Source**: JJM Functionality Assessment of Household Tap Connections, 2022*

JJM is implemented by the Department of Drinking Water and Sanitation (DDWS), Ministry of Jal Shakti in partnership with States/ Union Territories.

To ensure effective implementation of important programmes related to drinking water, the Public Works Department (Drinking Water & Sanitation) {PWD(DWS)} has been entrusted with the responsibility of implementation of all drinking water supply schemes and rural sanitation works across the entire State of Tripura. The Mission of PWD(DWS) is to enhance the quality of life of the people by providing sustainable and safe drinking water, improved sanitation facilities and services and promoting hygienic practices within communities.

JJM is implemented under three components, *viz,* Coverage, Support and Water Quality.

Component	Purpose	Key Activities	Funding Norm
Coverage	Infrastructure development for FHTCs and piped water systems	Source development, water treatment, storage, distribution networks, tap installation	Major portion of funds allocated for this component
Support	Capacity building, IEC activities, community mobilisation, and support for Water Security Plans and VWSCs	Training, IEC campaigns, VWSC formation, community awareness, gender inclusion	Up to five *per cent* of total annual allocation
Water Quality Monitoring & Surveillance (WQMS)	Regular testing of drinking water sources, strengthening laboratories, and ensuring safe water quality	Lab setup/ strengthening, field test kits, training of volunteers, periodic water quality tests	Up to two *per cent* of total annual allocation

In Tripura, rural areas are mostly dependent on underground water sources for drinking purposes. The State PWD (DWS) implemented various works in the State under JJM to provide potable drinking water which can be categorised as outlined below:

(i) Piped Water Supply schemes (PWSSs) based on major river/ water body including the establishment of Surface Water Treatment Plant (SWTP);

(ii) PWSSs based on ground water resources such as Deep Tube Well (DTW) and Small Bore Deep Tube Well (SBDTW);

(iii) Innovative schemes; and

(iv) Iron Removal Plants (IRPs), designed to provide iron-free water.

2.3.2 Organisational set up

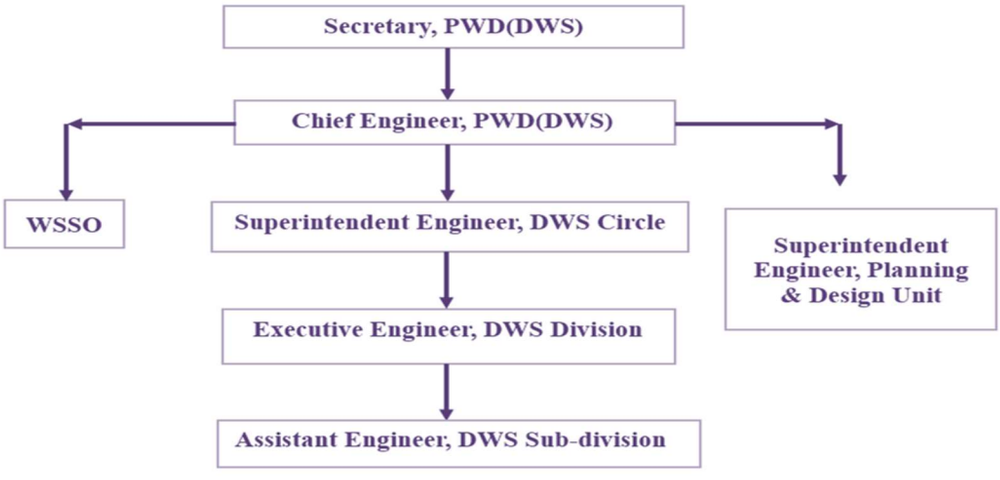
As per the operational guidelines for the implementation of JJM issued by Department of Drinking Water and Sanitation, Ministry of Jal Shakti, Government of India in December 2019, the State Government would strengthen the already established State Water and Sanitation Mission (SWSM)[61] by providing necessary powers; to subsume existing Water and Sanitation Support Organisation (WSSO)[62] with SWSM, create District Water and Sanitation Missions (DWSM)[63] and Village Water and Sanitation Committees (VWSC)[64] for effective implementation of various components of the JJM. It was also advised to (re) constitute the State Level Scheme Sanctioning Committee (SLSSC) headed by the Chief Secretary/ Principal Secretary/ Secretary in charge of PHED/ RWS department for approval of schemes. In Tripura, PWD (DWS) was reconstituted (March 2020) for according approval to the Annual Action Plan of the

[61] headed by Chief Secretary of the State
[62] headed by a Director, Ex-Officio Addl. CE/ SE
[63] headed by District Magistrate & Collector
[64] headed by Panchayat Pradhan

State and also to review the functioning/ performance of the existing schemes.

The PWD (DWS) headed by the Secretary was responsible for overall implementation of rural water supply schemes in the State. He was assisted by the Chief Engineer (CE), who headed the organisation, along with six Superintending Engineers (SEs) at the Circle level and 11 Executive Engineers (EE) at the Divisional level. The organisational structure of the Department is given in **Chart 2.3.1**.

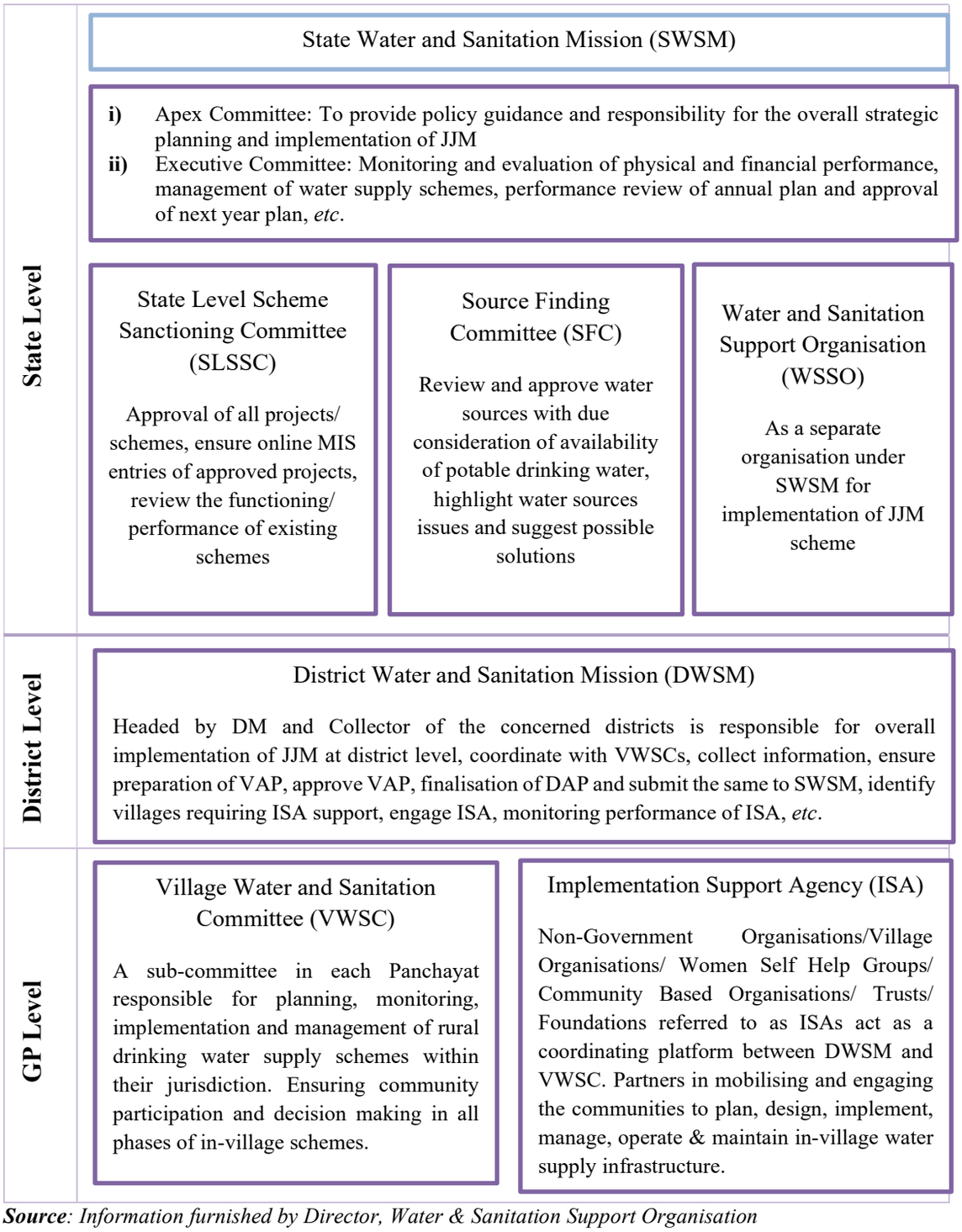
Chart 2.3.1: Organisational Structure



***Source**: Information furnished by the Department*

The delivery mechanism under JJM at State, District and Village level is depicted in **Chart 2.3.2** as under:

Chart 2.3.2: Delivery mechanism



***Source**: Information furnished by Director, Water & Sanitation Support Organisation*

2.3.3 Audit objectives

The Performance Audit was conducted with a view to obtain a reasonable assurance that:

- programme objectives (output and outcomes) have been achieved successfully;
- efficient institutional framework is in place for planning, implementation, and

post operational management of the schemes;

- financial resources have been employed in an economic and efficient manner; and
- assets created through the programme are sustainable for the next two to three decades and do not compromise water security for future generations.

2.3.4 Audit criteria

Audit findings were benchmarked against the following sources and criteria:

- Operational guidelines for implementation of JJM;
- Margdarshika for gram panchayat and VWSC to provide safe drinking water in rural households;
- Water Quality Monitoring and Surveillance (WQMS) Framework;
- General Financial Rules, 2017; and
- Orders issued by the State Government facilitating implementation of JJM.

2.3.5 Scope of Audit and Audit methodology

The Performance Audit was conducted between August 2024 and December 2024, covering the implementation of JJM scheme during the period 2019-24. The audit methodology involved test check of records in the office of the Chief Engineer, PWD (DWS), Director, WSSO and the sampled divisions. Audit examined the implementation of JJM in the following areas of Tripura as were selected on Simple Random Sampling Without Replacement method:

- South Tripura and Unakoti Districts out of eight[65] districts
- Kumarghat, Sabroom and Belonia Divisions out of 10[66] implementing divisions
- four out of 12 blocks[67] within the selected districts
- 20 Gram Panchayats (GPs)/ Village Councils (VCs)[68] in Tripura Tribal Areas Autonomous District Council area, out of 95 GP/ VCs[69] within the selected blocks

In addition, Joint Physical Verification (JPV) of 408 beneficiaries was also conducted and photographic evidences were taken to corroborate audit findings, wherever necessary.

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[65] South Tripura and Unakoti Districts were selected. Other districts are West Tripura, North Tripura, Gomati, Khowai, Sepahijala, Dhalai.

[66] Agartala DWS Division-II under West Tripura District, Kalyanpur Division under Khowai District, Kumarghat Division under Unakoti District, Dharmanagar Division under North Tripura District, Udaipur Division under Gomati District, Belonia Division and Sabroom Division under South Tripura District, Ambassa Division and Kamalpur Division under Dhalai District, and Bishalgarh Division under Sepahijala District.

[67] Gournagar and Kumarghat blocks were selected from Unakoti District and Rajnagar and Rupaichari blocks were selected from South Tripura District.

[68] 11 GPs and Nine VCs

[69] 64 GPs and 31 VCs

The Entry Conference was held with the Secretary, PWD (DWS) on 24 July 2024 wherein audit objectives, scope, criteria and methodology were discussed and inputs of the Government were obtained. Audit findings were discussed with the Secretary, PWD (DWS) in an Exit Conference (26 March 2025) and the responses of the Government including their written replies, were suitably considered while finalising this report.

2.3.6 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Department and its officials at various stages during conduct of this performance audit.

2.3.7 Audit findings

Audit Objective 1: To assess whether programme objectives (output and outcomes) have been achieved successfully

2.3.7.1 Status of coverage of villages

JJM has been launched in partnership with States, to enable every household in villages to have FHTC. As of August 2019, the State Government had identified 765 revenue villages for providing FHTC to every rural household in these villages by 2024, however, 100 *per cent* FHTC coverage had been achieved only in 57 villages *i.e.* 7.45 *per cent* in the State. In the sampled districts, 100 *per cent* FHTC coverage had been achieved in 24.28 *per cent* and 3.30 *per cent* villages under Unakoti and South Tripura districts respectively as detailed in **Table 2.3.1** and **Chart 2.3.3**.

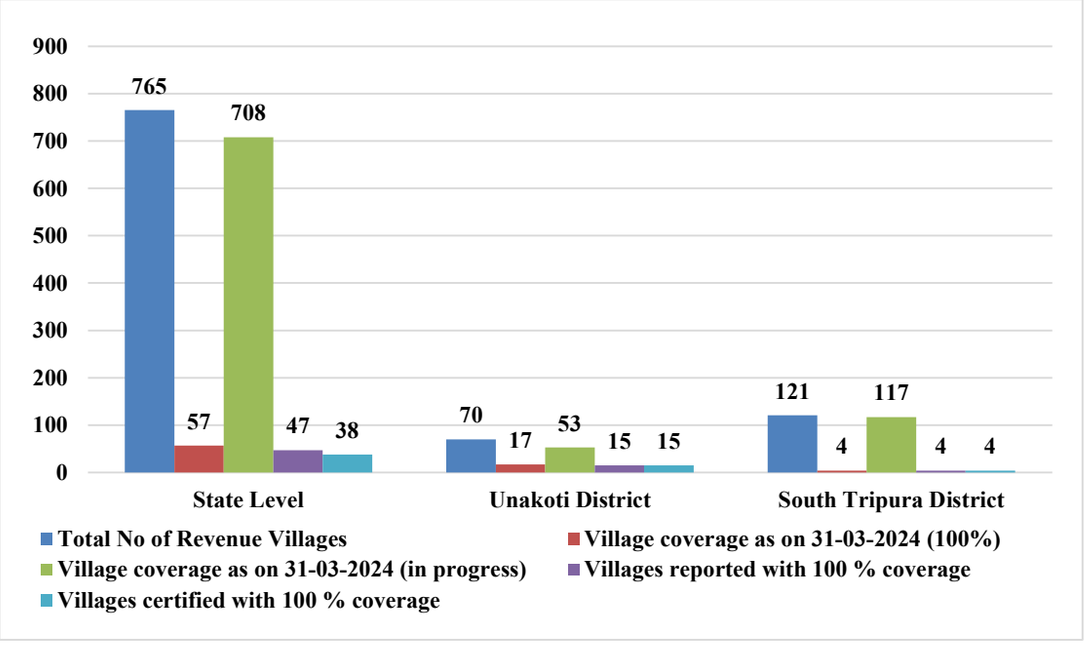
Table 2.3.1: Status of village coverage through FHTC under JJM (as of March 2024)

State Level (Percentage in parenthesis)		**Unakoti (Percentage in parenthesis)**	**South Tripura (Percentage in parenthesis)**
Total No. of Revenue Villages	765 (100)	70 (100)	121 (100)
Village coverage as on 31 March 2024 (100 *per cent*)	57 (7.45)	17 (24.28)	04 (3.30)
Village coverage as on 31 March 2024 (in progress)	708 (92.55)	53 (75.72)	117 (96.70)
Villages reported[70] with 100 *per cent* coverage	47 (6.14)	15 (21.43)	04 (3.30)
Villages certified[71] with 100 *per cent* coverage	38 (4.97)	15 (21.43)	04 (3.30)

***Source**: Information furnished by the CE, PWD (DWS)*

[70] Villages who have claimed to have achieved 'Har Ghar Jal'
[71] Reported 'Har Ghar Jal' is verified by the Gram Sabha

Chart 2.3.3: Status of village coverage through FHTC under JJM (as of March 2024)



In reply, the Government stated (March 2025) that all out efforts were being made for 100 *per cent* coverage of the 765 villages at the earliest possible. The Government also furnished the achievement made in respect of villages coverage up to February 2025, which is shown in **Table 2.3.2**.

Table 2.3.2: Status of village coverage through FHTC under JJM (as of February 2025)

(percentage in parentheses)

Particulars	State Level	Unakoti	South Tripura
Total No. of Revenue Villages	765 (100)	70 (100)	121 (100)
Village coverage by February 2025 (completed 100 *per cent*)	117 (15.29)	21 (30.00)	8 (6.61)
Village coverage by 28 February 2025 (in progress)	648 (84.71)	49 (70)	113 (93.39)
Villages reported with 100 *per cent* coverage	107 (13.99)	21 (30)	7 (5.79)
Villages certified with 100 *per cent* coverage	96 (12.55)	20 (28.57)	7(5.79)

As of March 2024, only 57 villages (7.45 *per cent*) had achieved 100 *per cent* FHTC coverage. By February 2025, this improved to 117 villages (15.29 *per cent*), still far from full saturation. We noticed district-level disparities where Unakoti District showed relatively better performance: 100 *per cent* coverage in 21 out of 70 villages (30 *per cent*) by February 2025, but South Tripura District lagged behind with only eight out of 121 villages (6.61 *per cent*) fully covered.

Audit found a mismatch between villages reported as fully covered and those certified: at the State level, only 96 villages were certified as of February 2025, indicating potential over-reporting or delays in formal validation. In the span of nearly one year (March 2024 – February 2025), State-level full coverage rose by just 9.26 *per cent*, indicating slow project execution or systemic bottlenecks.

Despite the lapse of the original timeline (2024), only 15.29 *per cent* of villages in Tripura had achieved 100 *per cent* FHTC coverage under the Jal Jeevan Mission by February 2025. The shortfall reflects significant delay in project execution and raises concerns over planning, resource deployment, and inter-agency coordination. The lag in certification of coverage also points to deficiencies in monitoring and third-party validation mechanisms.

2.3.7.2 Coverage of household connection

Every rural household has drinking water supply in adequate quantity of prescribed quality on regular and long-term basis at affordable service delivery charges leading to improvement in living standards of rural communities was the objective of JJM. However, this intended objective has not been fully realised.

The State Government had targeted (August 2019) to provide all rural households (7,25,634 numbers) with FHTC by March 2024 under JJM, however, the number of households as on March 2024 increased to 7,48,639. As of March 2024, 5,90,719[72] (78.91 *per cent*) rural households were provided with the FHTCs by the department.

Table 2.3.3: Coverage of household connection through FHTC by PWD (DWS)

Year	Number of House Holds to be covered at the beginning of each year		Target		Achievement		Excess (+)/ Shortfall (-) in respect of target (in percentage)	
	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts
2019-20	869063	159963	68178	11471	45960	7418	(-) 22218 (32.59)	(-) 4053 (33.33)
2020-21	730739	161485	320473	69270	142211	34913	(-) 178262 (55.62)	(-) 34357 (49.60)
2021-22	547583	122715	382365	122715	163428	37675	(-) 218937 (57.26)	(-) 85040 (69.30)
2022-23	364269	76624	379801	76624	76024	14759	(-) 303777 (79.98)	(-) 61865 (80.74)
2023-24	290275	60286	281939	60286	122587	25011	(-) 159352 (56.52)	(-) 35275 (58.51)

***Source**: Format J-36 of JJM portal and Annual Action Plans*

It may be seen from **Table 2.3.3** that across all five years, both the State and sampled districts failed to meet the annual targets. The shortfall ranged from around 33 *per cent* to 80 *per cent.* Although achievement figures improved in the final year of review with the State achieving 1,22,587 connections against a target of 2,81,939, the gap remained substantial at 56.52 *per cent*. The shortfall in achievement was mainly due to delays in sinking, abandoning of water supply schemes, delays in commissioning of schemes due to non-energisation of power connection, delay in deployment of rig machines, site selection, *etc*. as noticed in sampled districts.

Further, at the beginning of 2022-23, though the total number of households to be covered by FHTCs was 3,64,269 (as per Format J-36 of JJM portal) but target set in the

[72] As per online progress report of household tap connections in format J-36 for the year 2023-24

State Annual Action Plan for that year was higher *i.e.* 3,79,801 FHTCs which indicated impractical planning. Besides, there was discrepancy in the total number of households to be covered through FHTCs during 2019-20 between the figures reflected in JJM Dashboard (7,25,634 as of August 2019) and in Format J-36 (8,69,063) of the JJM online portal.

In reply, the CE stated (November 2024) that due to inadvertence the figure 8,69,063 was reflected in Format J-36 instead of 7,25,634, which may be treated as the correct figure in this regard.

As of March 2024, 1,57,920 rural households (21.09 *per cent*) were not provided with FHTC in the State and 32,309 rural households (20.02 *per cent*) remained to be covered through FHTC in the sampled two districts. Hence, the ultimate objective of providing FHTCs to all rural households by March 2024 remained unachieved.

In reply, the Government stated (March 2025) that necessary action was being taken for 100 *per cent* household coverage. The Government also furnished the achievement made in respect of household coverage through FHTCs upto February 2025, which is shown in **Table 2.3.4**.

Table 2.3.4: Coverage of household connection through FHTC (upto February 2025)

Year	Number of House Holds to be covered at the beginning of each year		Target as per State Annual Action Plan for 2024-25		Achievement		Excess (+)/ Shortfall (-) in respect of target (in percentage)	
	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts
2024-25 (up to Feb 2025)	1,60,126	32,433	1,60,126	32,433	48,630	7,637	(-) 1,11,496	(-) 24,796

Jal Jeevan Mission's core objective to provide Functional Household Tap Connections to all 7.48 lakh rural households in Tripura by March 2024 remained unachieved despite five years of implementation. As of February 2025, only 6.39 lakh households (approx.) had been covered, leaving a gap of over 1.1 lakh households.

Persistent shortfalls in annual targets (ranging from 33 *per cent* to 80 *per cent*) highlight systemic deficiencies in planning, execution, and monitoring. The presence of discrepant baseline data, overestimated targets, and frequent implementation bottlenecks (*e.g.,* delays in water scheme commissioning, power connections, and site selection) point to weak institutional coordination and lack of accountability.

2.3.7.2 (i) Functionality status of FHTC at household level

Functionality is defined under operational guidelines of JJM as household taps having infrastructure for providing water in adequate quantity of prescribed quality on regular basis (continuous supply on long-term basis). A combined analysis of quantity, regularity and quality of water service has been presented leading to assessing the proportion of tap connections estimated to be functional at household levels.

A beneficiary survey in sampled 20 villages of two sampled districts to evaluate the level of output and outcomes achieved under JJM, JPV for 408 beneficiaries/ households was conducted and the result thereof is discussed below:

2.3.7.2 (i) (a) Working household tap connection

Out of 408 households surveyed by audit, 342 households (83.82 *per cent*) received piped water. However, the remaining 66 households (16.18 *per cent*) did not receive piped water despite having tap connections, due to issues such as non-completion of water sources, leakage in distribution pipeline, non-energisation of water supply schemes, *etc*. A few illustrations are given in **Photographs 2.3.1** and **2.3.2**.

Photographs 2.3.1 and 2.3.2: Dry tap connections

In reply, the Government stated (March 2025) that efforts were made on a regular basis for making/ keeping every household tap connection functional. However, to improve functionality of FHTCs, necessary action would be taken for completion of water sources within stipulated timeframe. All in-village water supply schemes would be handed over to the respective village authorities and the petty maintenance works such as repairing of leakages in distribution pipelines would be done by the respective village authorities. The issue of non-energisation of water supply schemes was continuously followed up with the implementing agencies such as Tripura State Electricity Corporation Limited (TSECL)/ Tripura Renewable Energy Development Agency (TREDA), *etc*.

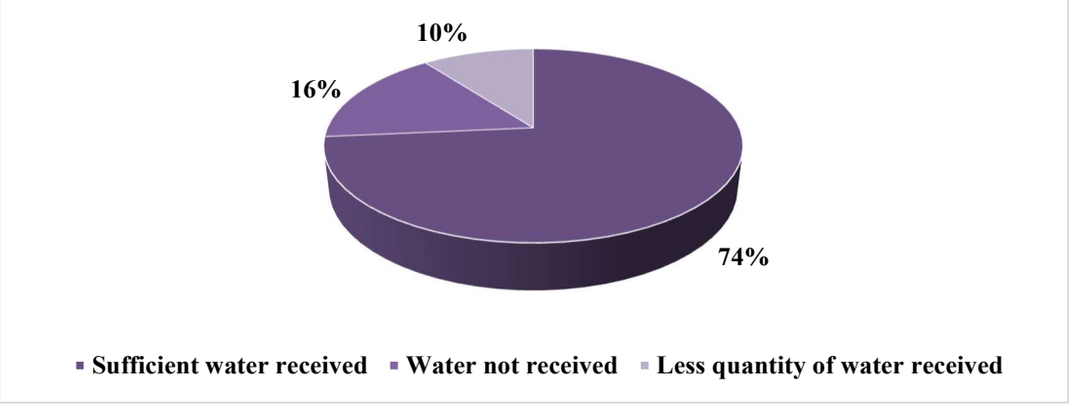
The findings underscore a disconnect between infrastructure provision and actual service delivery. Merely installing tap connections without ensuring operational water supply fails the core objective of the Jal Jeevan Mission, which is to provide functional household tap connections. This not only compromises the credibility of reported coverage figures, but also delays the realisation of health, hygiene, and quality-of-life

benefits for rural communities.

2.3.7.2 (ii) Quantitative sufficiency of water supply provided through FHTCs

Out of 408 households surveyed, 300 beneficiaries (73.53 *per cent*) received sufficient quantity (55 LPCD and above) of water, 42 households (10.29 *per cent*) did not receive adequate quantity of water and 66 households did not receive piped water supply at all.

Chart 2.3.4: Quantitative sufficiency of piped water supply



***Source**: Audit survey*

The Government replied (March 2025) that it was mainly due to frequent voltage fluctuations in rural areas of the State, which severely hampered the discharge capacity of the pumps. Additionally, leakage in distribution pipelines and non-closure of taps after use also resulted in low water pressure and discharge at distribution points away from source. Social Behaviour Change Communication (SBCC) strategies were being implemented through the engagement of Implementation Support Agencies (ISA) for proper use of FHTCs at household level.

2.3.7.2 (iii) Qualitative satisfaction level of beneficiaries

Chapter 10 of the operational guidelines of JJM provides that water testing is important for monitoring the operation of water supply, verification of the safety of drinking water, investigation of disease outbreaks, validation process and preventive measures. Water quality testing tools need to be used for deciding safety of drinking water at the source, within a piped distribution system or at the end of consumer.

As per laboratory test reports of the District/Sub-divisional level laboratories, 87.98 *per cent* [73] and 95.13 *per cent* [74] of total chemical and bacteriological tests respectively conducted during 2019-24 in the sampled districts (Unakoti and South Tripura) met the required standards as shown in **Table 2.3.5**.

[73] 36,357 met the water quality standards against 41,322 chemical tests conducted during 2019-24
[74] 37,791 met the water quality standards against 39,722 bacteriological tests conducted during 2019-24

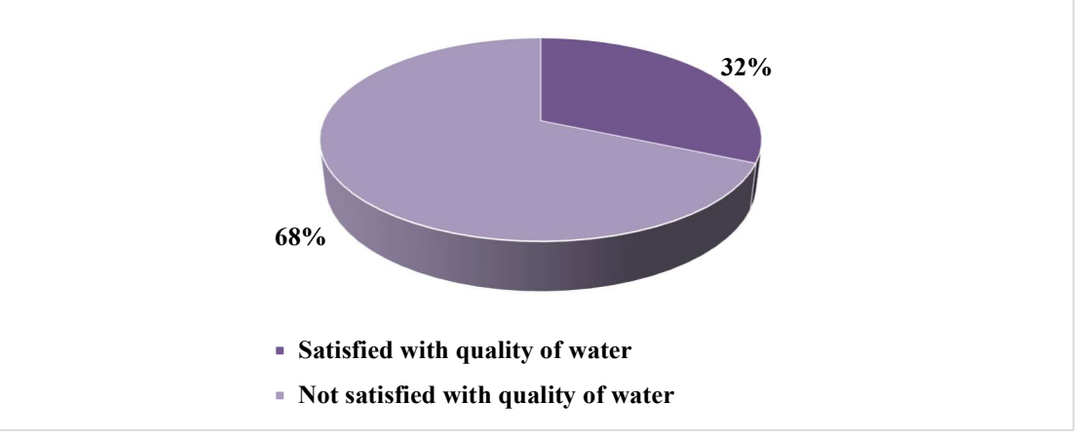
Table 2.3.5: Year-wise position of laboratory testing of water samples under two sampled districts

Year	Total number of tests conducted		Total number of quality tests meeting standards		Total number of tests that did not meet standards	
	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2019-20	**4,102**	**3,791**	**3,304**	**2,923**	**798**	**868**
2020-21	6,676	5,820	5,952	5,742	724	78
2021-22	9,130	5,538	8,028	5,434	1,102	104
2022-23	8,159	6,188	7,143	6,138	1,016	50
2023-24	13,255	18,385	11,930	17,554	1325	831
Total	**41,322**	**39,722**	**36,357**	**37,791**	**4,965**	**1,931**

***Source**: Information furnished by the EE, DWS Divisions of Unakoti and South Tripura Districts*

During the beneficiary survey conducted by audit in these sampled districts, among the 342 households who received piped water supply, only 108 households (31.58 *per cent*) reported receiving good quality water and expressed satisfaction. The remaining 234 households (68.42 *per cent*) were not satisfied with the quality of supplied water due to iron content and unpleasant odour in the piped water.

Chart 2.3.5: Qualitative satisfaction of beneficiaries



***Source**: Audit Survey*

This indicates that a large number of beneficiaries did not receive potable water under JJM in the sampled districts. Further, the claim of the Government regarding the supply of potable water to the beneficiaries was not commensurate with the actual ground level findings, highlighting a significant gap between reported outcomes and the reality.

In reply, the Government stated (March 2025) that initially, the emphasis was more on creation of water supply schemes, coverage through FHTC and quantitative supply of water to households. Therefore, achievement in respect of quality through installation of IRPs attached to DTWs lagged behind. Further, in Tripura, iron content in the supplied water was the only concern though not hazardous to public health. However, necessary remedial steps such as installation of new IRPs as well as effective functioning of existing IRPs, wherever required, would be ensured.

The findings highlight a significant disconnect between reported water quality compliance and actual user experience, as over two-thirds of households receiving

piped water expressed dissatisfaction due to issues like high iron content and unpleasant odour. This not only undermines public confidence in the Jal Jeevan Mission but also poses a risk of households reverting to unsafe traditional water sources, thereby negating the health and hygiene benefits envisioned under the scheme. The delayed emphasis on water quality interventions, such as the installation and maintenance of Iron Removal Plants (IRPs), points to gaps in planning, prioritisation, and monitoring.

2.3.7.3 Output and outcome

As per paragraph 3.2(ii) of Chapter 12 of the operational guidelines of JJM, the Mission's primary output is to ensure adequate quantity of water of prescribed quality to all rural households through FHTC by 2024. In parallel, the Mission also strives to achieve four key measurable outcomes such as improved health conditions of rural communities; reduction in drudgery faced by women and girls and empowerment of women, reduced school dropout rates of upper primary level girls and increase in employment opportunities for rural communities. Such an approach would ensure socio-economic well-being of rural households.

It was noticed that there were no cases of school dropouts among the surveyed 408 households, however deficiencies were noticed in the remaining three key measurable outcomes during the beneficiary survey in the two sampled districts as discussed in **Paragraphs 2.3.7.3 (i)** to **2.3.7.3 (iv)**.

2.3.7.3 (i) Reduction in water borne diseases

As per the information furnished (December 2024) by the Health & Family Welfare Department, Government of Tripura, a total of 1,73,452 cases were registered of various water borne diseases (such as diarrhoea, jaundice, cholera, *etc*.) and seven death cases across the State during 2020 to 2024 as detailed in **Table 2.3.6**.

Table 2.3.6: Population affected by water borne diseases in the State

Disease	2020		2021		2022		2023		2024	
	Affected	Death	Affected	Death	Affected	Death	Affected	Death	Affected	Death
Total estimated population	40.51 lakh		41.40 lakh		41.85 lakh		42.23 lakh		41.94 lakh	
Gastro enteritis & Diarrhea	39,918	01	29,470	01	33,375	00	32,106	01	27,958	01
Jaundice	62	00	101	00	417	00	494	00	1,191	00
Enteric fever	2,383	00	1695	00	1,384	00	1,553	00	1,193	00
Cholera	00	00	00	00	00	00	00	00	08	00
Encephalitis	05	02	69	01	14	00	44	00	20	00
Total	**42,368**	**03**	**31,335**	**02**	**35,190**	**00**	**34,197**	**01**	**30,362**	**01**

Source: *Information furnished by the Directorate of Family Welfare & Preventive Medicine, Government of Tripura as per Central Bureau of Health Intelligence, Ministry of Health & Family Welfare, Government of India's online portal*

It may be seen from **Table 2.3.6**, that the percentage of water borne diseases especially in gastroenteritis and enteric fever remained high across all the five years, raising concerns about the water quality. Further, the rise in jaundice cases highlights potential

shortcomings in ensuring water safety and potability.

In the two sampled districts, a total of 47,184 cases of water borne diseases were registered during the same period, with no reported deaths, as shown in **Table 2.3.7**.

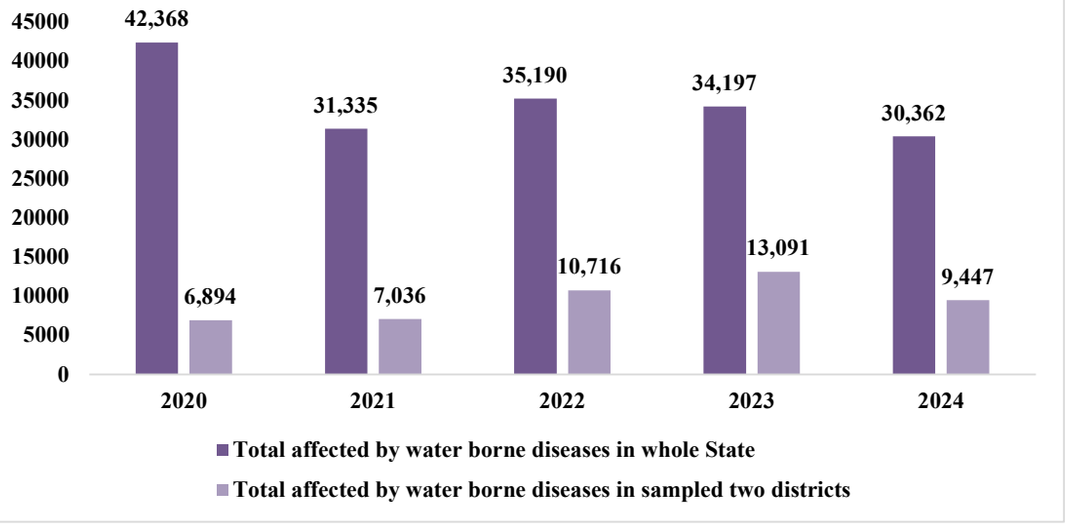
Table 2.3.7: Population affected by waterborne diseases in sampled districts

Disease	2020		2021		2022		2023		2024	
	Affected	Death	Affected	Death	Affected	Death	Affected	Death	Affected	Death
Gastro enteritis & Diarrhoea	6,512	00	6,600	00	10,099	00	12,469	00	8,874	00
Jaundice	15	00	41	00	116	00	146	00	163	00
Typhoid	367	00	395	00	501	00	476	00	410	00
Cholera	00	00	00	00	00	00	00	00	00	00
Encephalitis	00	00	00	00	00	00	00	00	00	00
Total	**6,894**	**00**	**7,036**	**00**	**10,716**	**00**	**13,091**	**00**	**9,447**	**00**

***Source**: Information furnished by the Chief Medical Officers of Unakoti and South Tripura Districts*

The status regarding the population affected by water borne diseases in respect of State vis-à-*vis* in two sampled districts is shown in **Chart 2.3.6**.

Chart 2.3.6: Population affected by water borne diseases in the State and in two sampled districts



During the beneficiary survey, Audit noticed that out of 342 households which received piped water supply through FHTCs, 14 households (4.09 *per cent*) reported cases of water borne diseases such as vomiting, diarrhoea and skin diseases.

This indicated that villagers were exposed to the risk of water borne diseases during 2020-24 due to inadequate water quality testing and lack of infrastructure as well as manpower in rural water testing laboratories, as discussed in the **Paragraphs 2.3.7.7 (i)** and **2.3.7.7 (ii)**.

In reply, the Government stated (March 2025) that the safety of supplied water was ensured by the Government. The reason for suffering from gastroenteritis and diarrheal diseases was stated to be lack of knowledge in collection of water and its proper storage before consumption resulting in secondary level contamination. Proper Information,

Education and Communication (IEC) activities through the engagement of ISA was being undertaken to raise awareness.

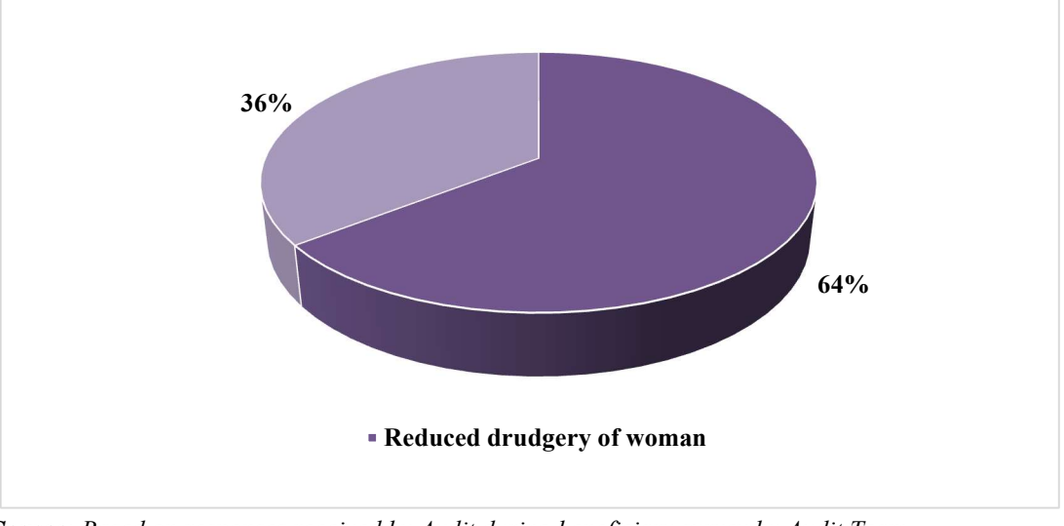
The persistent incidence of waterborne diseases across Tripura including areas with piped water coverage indicates systemic gaps in ensuring safe, potable water delivery under Jal Jeevan Mission. Despite investments in water infrastructure, the programme has yet to yield tangible public health outcomes in terms of disease reduction. This underlines the critical need for integrated water quality management, including robust source protection, regular testing, effective filtration (especially for iron and pathogens), and public health surveillance.

2.3.7.3 (ii) Reduced drudgery of women in villages

Paragraph 3.5 of the operational guidelines of JJM states that rural people, especially women spend a lot of time and energy in getting water for day-to-day use. This results in lack of participation in income generation opportunities, adverse health impacts, *etc*. JJM is to play a significant role in bringing 'ease of living' for rural community, especially women.

Out of the 408 households surveyed, 342 households had received piped water supply through FHTCs. Among them, 263 beneficiaries reported that womens' drudgery had been reduced due to availability of water at their homes. However, in 79 cases, despite the availability of FHTCs, womens' drudgery was not reduced due to insufficient quantity as well as poor quality of piped water. Additionally, in remaining 66 households, women drudgery was not reduced due to non-receipt of piped water supply.

Chart 2.3.7: Drudgery of women



***Source**: Based on responses received by Audit during beneficiary survey by Audit Team*

The Government replied (March 2025) that in light of the audit observation, drudgery of women in rural areas would be reduced by way of improving quantitative and qualitative level of supplied water through FHTCs.

However, the intended benefit was not achieved due to non-receipt of piped water in 66 households. The Government should consider undertaking a review of non-

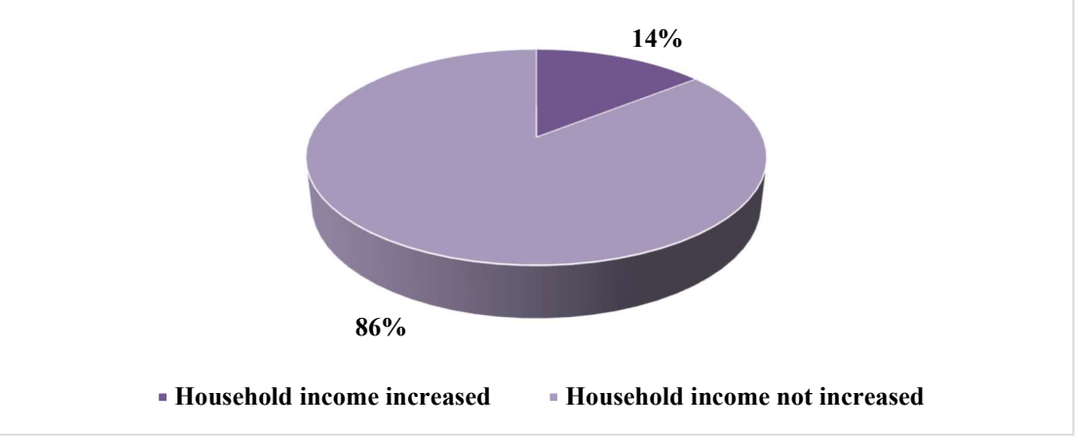
functional or underperforming FHTCs and take corrective action, along with periodic user feedback to assess the service impact.

While the Jal Jeevan Mission has had a positive impact in several households by reducing women's effort in water collection, the overall achievement remains partial and inconsistent. Non-functional tap connections, insufficient water supply, and poor water quality continue to impose a burden on rural women, defeating a major gender-sensitive goal of the Mission. This indicates a service delivery gap between infrastructure rollout and actual utility.

2.3.7.3 (iii) Increased income of rural communities

Availability of piped water supply in rural households is one of the multiple factors contributing to increase in rural household income. Out of 342 households who received piped water supply through FHTCs, in 49 cases (14 *per cent),* beneficiaries informed that income of the households was increased due to water reaching homes.

Chart 2.3.8: Increased income of households



The Government replied (March 2025) that they had tried to increase income of rural communities by improving adequate quantitative and qualitative level of supplied water at households. Further, focused IEC activities would be carried out emphasising rural income generation.

The low percentage of households reporting income gains indicates that the potential for economic empowerment through reliable water access remained underutilised. To fully realise the developmental impact of the Jal Jeevan Mission, the Government must integrate water supply initiatives with livelihood-supporting measures such as kitchen gardening, livestock rearing, or home-based enterprises. Without such linkages and focused IEC outreach, the broader socio-economic objectives of the Mission beyond infrastructure creation are unlikely to be fully achieved.

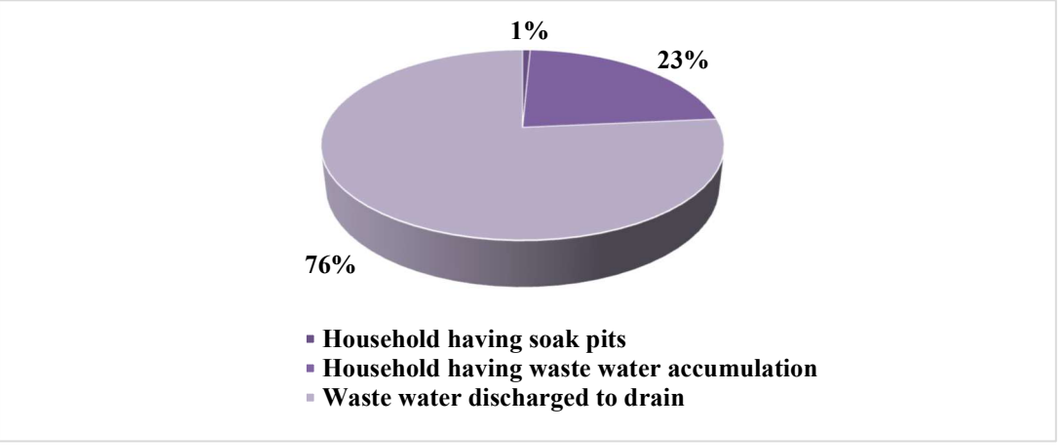
2.3.7.3 (iv) WASH practices

Water Access, Sanitation, and Hygiene commonly referred to as "WASH," are integral components of SDG 6, which aims for clean water and sanitation for all.

Out of the 408 households surveyed, only three households (0.7 *per cent*) had soak pits

despite the importance of ground water recharge and grey water management, while wastewater accumulation was observed in 93 households (23 *per cent*), raising risks for waterborne diseases.

Chart 2.3.9: Disposal of waste water



This suggests that although infrastructure for water access was expanding under JJM, inadequate grey water disposal and poor sanitation systems compromised the sustainability of the scheme and posed risks to public health.

In reply, the Government stated (March 2025) that 6,144 community level soak pits, 28,625 individual household level soak pits and 3,695 drainage channels were constructed in the State with the convergence of Swachh Bharat Mission-Gramin (SBM-G) fund, 15th FC tied grant fund and Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) scheme fund for grey water management. Similarly, during the financial year 2025-26, 12,194 community level soak pits, 69,971 individual household level soak pits and 3,573 drainage channels were targeted for grey water management.

While the Government's response highlighted significant efforts towards improving grey water management through the construction of soak pits and drainage channels, concerns related to wastewater accumulation and the prevention of waterborne diseases still need to be addressed. Low presence of soak pits at the household level in the sample survey (less than one *per cent*) contrasts sharply with the large numbers reported at the State level.

2.3.7.4 Grievance redressal system

Paragraph 3.6.2 of the JJM Operational Guidelines emphasised on water management, *viz*. service delivery including addressing the grievances proactively, *etc*. The State may create an independent regulatory body for the water supply sector which will also act as a water supply ombudsman so that any aggrieved user can approach it for redressal of her/ his grievances. Further, paragraph 11.1.5 of the JJM operational guidelines envisages that community will closely observe the functioning of their water supply scheme and will be empowered to file grievances with respective DWSM/ SWSM through a dedicated toll-free number, online portal, *etc*.

Online portals such as CM helpline and Amar Sarkar portal were used in the State for registering complaints regarding water supply related problems under JJM. A total of 20,350 complaints were registered on these portals during the period 2019-24 against 5,90,719 connections provided. Year wise position of complaints registered, resolved and average time taken in respect of the whole State and in the sampled districts is shown in **Table 2.3.8**.

Table 2.3.8: Status of complaints management

Year	State Level			Unakoti District			South Tripura District		
	Total no. of complaints registered	Total no. of complaints resolved	Average resolving time (in days)	Total no. of complaints registered	Total no. of complaints resolved	Average resolving time (in days)	Total no. of complaints registered	Total no. of complaints resolved	Average resolving time (in days)
2019-20	2,010	2,010	12	89	89	11	284	284	16
2020-21	128	128	17	0	0	-	18	18	17
2021-22	1,178	,1178	14	124	124	10	161	161	8
2022-23	2,151	2,151	14	825	825	12	99	99	10
2023-24	14,883	14,868	14	995	992	9	974	974	13
Total	**20,350**	**20,335**		**2,033**	**2,030**		**1,536**	**1,536**	

***Source**: Information furnished by the CE, PWD (DWS)*

It was however, noticed during Audit survey of 408 beneficiaries in 20 sampled villages that none of the beneficiaries registered complaints during the period nor did they know how to register complaints directly on these portals. Instead, the beneficiaries communicated their issues directly to Panchayat members/ pump operators/ concerned departmental engineers, who then registered the complaints on online portals. This indirect approach undermines transparency and accountability, increases the risk of complaints being omitted or misrepresented, and may result in grievances remaining unrecorded and unresolved. The lack of beneficiary awareness and empowerment to use official complaint mechanisms highlights a critical weakness in the programme's design and execution that compromises its ability to ensure responsive and citizen-centred service delivery.

Further, the Department did not set a timeframe to resolve the complaints. The departmental engineers resolved[75] all the complaints raised on these two portals due to lack of ownership at village level which is also discussed in **Paragraph 2.3.7.14**.

In reply, the Government mentioned (March 2025) that majority of the registered complaints were pertaining to petty repair/ maintenance of leakages in distribution pipeline network and iron content in the piped water. Accepting the audit observation, the Government also stated that all the complaints were resolved by the departmental engineers alone due to lack of ownership and scarcity of skilled barefoot technicians at village level. However, all the in-village water supply schemes would be handed over to the concerned village authorities who would be responsible for carrying out regular operation and minor maintenance works of the schemes. It was further stated that the Department had conducted multiple training programmes for skill development. Moreover, Nal Jal Mitra Programme had been started from 16 December 2023 to train

[75]with an average resolving time of 14 days ranging from 0 to 28 days

1,262 candidates (at least one for each village) for capacity building of rural technicians through skill development training programmes. This would not only reduce the burden of repair/ maintenance workload on the departmental engineers but also result in reduced complaint resolving time. Moreover, IEC activities would be increased to create more public awareness on online complaint management portals. Besides, the timeframe for resolving complaints would be fixed and notified shortly by the State Government.

Though the State Government claimed to resolve 99.93 *per cent* complaints registered on the online portals, the beneficiary survey conducted by audit revealed that 100 *per cent* of the complaints were not directly registered by the beneficiaries which points to unawareness and probability of non-registration of complaints.

Conclusion

As of March 2024, 79 *per cent* of rural households had been provided with FHTCs in the State. The shortfall in achievement was mainly due to delays in well sinking, abandonment of pilot holes, delays in supply of power connections to completed water supply schemes, as noticed in sampled districts. Despite the expansion of the piped water supply, population affected by water borne diseases in the State specially in gastroenteritis and enteric fever remained high during 2019-24. Further, there were also instances of quantitative as well as qualitative dis-satisfaction among the beneficiaries, with issues such as insufficient water supply and poor water quality. Due to non-receipt of piped water supply at home as well as insufficient quantity and poor quality of piped water, the drudgery of women was not reduced in 36 *per cent* of the surveyed households, indicating that the broader socio-economic objectives of the scheme were not fully realised.

Recommendation

The Government should;

- ***give priority to provide FHTC coverage to all rural households through efficient and effective deployment of available resources;***
- ***emphasise on qualitative and quantitative improvement of supplied water;***
- ***consider conducting an impact study to evaluate how piped water supply influences rural livelihoods.***

Audit Objective 2: To assess whether efficient institutional framework is in place for planning, implementation, and post operational management of the schemes

2.3.7.5 Poor involvement of rural community in planning and implementation

To ensure effective implementation and to achieve the goal of providing safe drinking water in rural areas, paragraph 3.6 of the Operational Guidelines of JJM mandates preparation of action plans at village, district and State levels. It envisages that Village Action Plan (VAP) shall be prepared, incorporating key details such as the demographic data, physical features, water sources, the number of existing FHTCs and the number

yet to be provided in all habitations and other details such as the specifics of the village, available drinking water infrastructure, identified gaps, proposed work to augment the existing infrastructure and water sources, *etc*. A VAP should be prepared by the Gram Panchayat or its sub-committee, *i.e*. VWSC/ Paani Samiti/ User Group, *etc*. with support from ISA, Public Health Engineering Department (PHED)/ Rural Water Supply (RWS) Department, DWSM based on baseline survey, resource mapping and felt needs of the village community. The VAP should be approved in village meeting attended by at least 80 *per cent* of the village community. VAP will then be submitted to DWSM for further action. Technical approval is to be accorded by the PHED/ RWS Department/ Board.

Subsequently, all the VAPs of the districts are consolidated to form a District Action Plan (DAP), which is prepared by the DWSM. Finally, the State Action Plan (SAP) is to be prepared and finalised by SWSM with the help of PHED/ RWS Department based on the DAPs.

Audit noticed the following deficiencies in the planning process in the two sampled districts;

- Lack of community participation in VAP preparation -There was no evidence of participation by at least 80 *per cent* of the village community in the preparation of VAPs. In 20 sampled villages, although VAPs were claimed to have been prepared in 15 villages during 2019-24, 13[76] VAPs (87 *per cent*) did not address the issues related to water quality, source sustainability, grey water management, water supply schemes and water sources identified as envisaged in the operational guidelines. Further, no base line survey, resource mapping and felt needs of village community, surveillance activities, *etc*. were found on records. Hence, the objective of involvement of the rural community in the planning process remained unachieved.
- Non-preparation of District Action Plan and District Annual Action Plan - In contravention of the provisions of paragraph 3.6.1 of operational guidelines of JJM, DAP was not prepared in the two sampled districts during 2019-24. Further, District Annual Action Plans (DAAPs), which were to be prepared every year after considering the views of the elected representatives such as MPs/ MLAs/ Chairpersons were also not prepared as envisaged in paragraph 5.3 of the operational guidelines of JJM. In the absence of DAPs, the initiatives undertaken lacked an integrated approach in addressing the rural drinking water, security issues such as water safety plans, convergence for source sustainability, grey water management measures, *etc*. affecting sustained supply of quality water to the targeted people as discussed in **Paragraph 2.3.7.6 (i) (b)**.
- Absence of State Action Plan: The preparation of SAP envisaged the objective of

[76] Noorpur GP, Gournagar GP, Deoracherra VC, Unakoti VC, Yeazikhowra GP, Bagmara VC, North Bijoypur VC, West Ludhua VC, Chatakchari VC, South Manubankul VC, Niharnagar GP, Uttar Rangamura GP and South Srirampur GP

achieving overall State drinking water security in such a way as to avoid arranging water supply through tankers/ trains, hand pump installation, *etc*. In the absence of SAP, the roadmap to achieve the FHTCs within 2024 along with long term drinking water security in the State was not addressed. Besides, the quantum of surface and ground water availability, technological interventions required for scattered/ hilly/ difficult areas, *etc.* were not planned effectively.

- Improper preparation of Annual Action Plan: The Operational guidelines of JJM provide that the Annual Action Plan (AAP) of the State should be prepared from the approved SAP firming up the physical and financial district wise target to be submitted to the National JJM authority. In this regard, audit observed that though the Department prepared AAPs during 2019-24, these were not based on the SAP and DAPs.

The audit findings point to a significant gap in the strategic planning and implementation framework under JJM at the State level, particularly the absence of SAP and DAPs. The preparation of AAPs without the foundational SAP violates the operational guidelines and raises concerns about the basis and credibility of the targets set during 2019-24. The Department failed to ensure preparation of the SAP with participation at the required levels which was indicative of scheme being formulated without any assessment of actual requirements and available resources.

The absence of a coherent and hierarchical planning framework SAP, DAP/ DAAP, and quality VAPs had compromised the effectiveness, integration, and sustainability of the Jal Jeevan Mission in the sampled districts. This systemic lapse in planning processes had a cascading effect on implementation, community engagement, and long-term water security, posing a serious risk to achieving the programme's core objectives.

While accepting the fact regarding poor community involvement during planning and execution phase, the Government stated (March 2025) that to bridge this gap ISAs had been engaged with a component of village level meeting with the beneficiaries for an elaborate acquaintance of in-village water supply schemes with its formulation, execution and operation and maintenance (O&M) activities to be performed in due course. The Government further added that to raise community involvement for post implementation management and O&M, the in-village water supply schemes would be handed over to the concerned village authorities who would be responsible for carrying out regular operation and minor maintenance works of the schemes.

While the Government acknowledged the poor community involvement during the planning and execution phases and claimed corrective measures through engagement of ISAs, the fundamental issues of non-compliance with JJM operational guidelines and lack of strategic planning remained unaddressed.

2.3.7.6 Institutional framework

2.3.7.6 (i) Delivery mechanism

Chapter 5 of the operational guidelines envisages creation of a four-tier institutional mechanism to be set up at National, State, District and Village levels for successful

implementation of JJM. It includes the institutional framework spanning various levels and bodies entrusted with specific responsibilities to ensure smooth delivery of various components of the Programme. The institutional framework existing in the State is detailed in **Chart 2.3.2**.

2.3.7.6 (i) (a) State Water and Sanitation Mission

Paragraph 5.2 of the operational guidelines of JJM, stipulates setting up of a "State Water and Sanitation Mission" (SWSM) as a registered society, headed by the Chief Secretary with the Principal Secretary/ Secretary in-charge of PHED/ DWS Department. The Mission shall have (i) an Apex Committee and (ii) an Executive Committee. The apex level committee in the State is entrusted with key functions related to policy, coordination, management and monitoring of the water supply and sanitation projects in the State. The executive level committee shall be responsible for ensuring necessary capacity building, monitoring of physical financial performance and management of water supply projects, engagement of third party inspection agencies, submission of Utilisation Certificates (UCs), audited statement of annual accounts to the Government of India, conduct of campaigns across the State, creation and maintenance of digital inventory of JJM assets on GIS platform, *etc*. The Apex Committee is expected to meet at least twice a year and if possible, quarterly.

Audit observed that both the Apex and Executive Committees of SWSM were constituted in March 2020. However, the Apex Committee did not meet as per the prescribed frequency. The Apex Committee met twice during the year 2022-23 and only once during the years 2020-21, 2021-22 and 2023-24. Moreover, no performance review report/ follow-up action taken report by SWSM was found on record.

Infrequent meetings thus not only violated the programme guidelines but also led to delays in strategic planning, financial approvals and policy guidance, co-ordination, monitoring and evaluation at the apex level which was critical for ensuring the successful implementation of JJM. The failure of the Apex Committee of the SWSM to meet with the prescribed frequency undermined its mandated oversight and strategic guidance functions. This limited institutional accountability, weakened monitoring and review of implementation progress under the programme, and potentially led to delays or deficiencies in course correction and policy direction. The absence of performance review and follow-up action taken reports further indicates a lack of systematic evaluation, reducing transparency and the ability to assess whether program objectives were being achieved.

The Government replied (March 2025) that though formal SWSM meetings were conducted once in a year, regular review meetings regarding implementation of the programme were held by the Chief Secretary in presence of the Chief Minister/ Departmental Minister and other officials and the audit observation was noted for future guidance.

2.3.7.6 (i) (b) District Water and Sanitation Mission

Paragraph 5.3 of the operational guidelines of JJM provides for constitution of District

Water and Sanitation Mission (DWSM) at the district level to ensure preparation and approval of the VAP after taking stock of each village, finalisation of DAP, DAAP, source sustainability and grey water management works through convergence with other related programmes, updating and validation of physical and financial progress on Integrated Management Information System (IMIS)[77], monitoring and evaluation of physical financial performance and conducting monthly meetings to consider and accord administrative approval of in-village water supply schemes, planning protection and preservation of village water sources, preventing water bodies/ sources from getting polluted, *etc*. Further, DWSM is also responsible to identify villages requiring ISA support, engage ISAs from empanelled list and monitor their performance.

The State Government constituted the DWSMs in all the eight districts of the State in March 2020. The Missions were headed by District Magistrate & Collector of concerned district, Superintending Engineer (SE) of concerned PWD (DWS) circle, Executive Engineer (EE) of divisions, and one member each from related line departments *i.e*. Rural Development Department, Tripura State Electricity Corporation Limited, Public Works (Water Resource) Department, Tripura Tribal Areas Autonomous District Council, Health & Family Welfare Department, Education Department, Agriculture & Farmers Welfare Department, Social Welfare Department. The notification of March 2020 also detailed the roles and responsibilities of the DWSMs.

Audit observed that DWSMs had not performed the functions envisaged in the guidelines and specified in the State Government notification of March 2020 as no records related to the implementation of the above provisions were furnished to audit. In the two sampled districts, not even one meeting out of the 48 monthly meetings to be held between April 2020 and March 2024 was conducted.

This indicated that the DWSMs were largely non-functional. As a result, implementation of the programmes were not effectively reviewed or monitored by DWSMs, as required under the guidelines. The failure of DWSMs to discharge their mandated functions has weakened institutional oversight and inter-departmental convergence under the Jal Jeevan Mission. This has had a direct bearing on the quality of planning, sustainability of water sources, integration with sanitation efforts, and community engagement.

Further, the road map to achieve the FHTCs by 2024 remained unachieved as non-involvement of DWSM either contributed to incomplete scheme for prolonged periods or delayed completion of schemes as discussed in **Paragraph 2.3.7.11**.

In reply, the Government stated (March 2025) that the audit observation was noted for future guidance and assured-that all the DWSMs would be instructed again to perform their duties as per the roles and responsibilities prescribed in the JJM guidelines.

[77] IMIS provides a centralised platform for monitoring and managing the mission's progress, ensuring transparency, and facilitating timely resource allocation. IMIS tracks physical and financial progress, updates data on water supply and sanitation, and supports communication with the Ministry.

2.3.7.6 (i) (c) Village Water and Sanitation Committees

Paragraph 5.4 of the operational guidelines of JJM provides for a Village Water and Sanitation Committee to be constituted as a sub-committee in each Panchayat comprising of 10 to 15 elected members of Panchayat up to 25 *per cent*, 50 *per cent* must be women and remaining 25 *per cent* may consist of representatives of weaker sections of the village (Scheduled Castes and Scheduled Tribes). VWSC is tasked with the planning, design, implementation, operation and maintenance of the in-village water supply schemes. VWSC is to hold periodic meetings at least four times in a year and maintain minutes/ records of the same.

Examination of VWSCs related records of 20 sampled villages revealed the following;

a) VWSCs were constituted (between May 2020 to October 2022) in 14 villages; and in remaining six villages no records were available regarding formation of VWSC.

b) VAPs were found to be prepared before constitution of VWSC in 12 villages, indicating that VAP was prepared without community participation through VWSC.

c) 50 *per cent* women representation was ensured only in six villages.

d) No records of VWSC meeting such as minutes were maintained in any of the villages, despite guidelines mandating conduct of meetings at least four times in a year as envisaged in paragraph 5.4(xv) of the Operational Guidelines of JJM.

e) During joint physical verification, Audit noticed that none of the water supply schemes were handed over to the respective village authorities/ VWSCs resulting in lack of ownership.

f) VWSCs did not prepare any plan, design or take responsibility for operation and maintenance (O&M) of water supply systems or local water sources.

g) None of the VWSCs mobilised and motivated the community to contribute towards regular O&M service charges required for the in-village water supply schemes. Further, VWSCs neither opened separate bank account for this purpose nor raised/ accumulated any fund earmarked for O&M of these schemes.

The VWSCs in the sampled villages had failed to perform their mandated roles due to delayed formation, non-compliance with representation norms, absence of records, and a complete lack of involvement in planning, O&M, or financial management. This resulted in weak community ownership, compromised sustainability of water supply schemes, and non-realisation of the JJM's core principle of decentralised, community-managed water governance.

While noting the audit observation for future guidance, the Government replied (March 2025) that all the DWSMs and ISAs would be instructed again to encourage and help out the VWSCs in performing their duties as per JJM guidelines.

2.3.7.6 (i) (d) Implementation Support Agency

Paragraph 5.5 of the operational guidelines of JJM stipulates that Non-Government

Organisations/ Village Organisations/ Women Self Help Groups/ Community Based Organisations/ Trusts/ Foundations referred to as ISAs have a role as partners in mobilising and engaging the communities to plan, design, implement, manage, operate and maintain in-village water supply infrastructure.

A total of nine[78] ISAs were engaged by the Rig Division under PWD (DWS) (one ISA engaged in Dhalai district in October 2021, six ISAs in June 2022 and two ISAs in October 2023) in the State to cover 587 villages out of 765 villages. As of March 2024, 178 villages remained un-allotted to any ISA. In the sampled Districts, all the 70 villages were allotted to one ISA under Unakoti District, however in South Tripura District, 100 villages out of 121 villages were allotted to three ISAs during 2022-24. As of March 2024, no ISA was engaged in 21 villages under South Tripura District.

On examination of records pertaining to engagements and functions related to ISAs in two sampled districts, it was noticed that the DWSM did not play any role in the engagement and monitoring of ISAs which was contrary to the provisions laid in paragraphs 5.3 and 5.5 of the operational guidelines of JJM. Further, there was delay in the engagement of the ISAs, absence of five-year District Action Plans, lack of coordination with DWSMs, ineffective community and women participation and lack of training activities undermined the intended outcomes of the mission, reflecting serious lapses in planning and oversight, in violation of the operational guidelines of JJM as detailed in **Table 2.3.9**.

Table 2.3.9: Functions pertaining to ISA as envisaged in the guidelines and actual status

Sl. No.	As Prescribed in JJM Operational Guidelines	Actual Position in Two Sampled Districts
1	DWSM will engage ISAs from the empanelled ISAs enlisted by SWSM.	DWSM had no involvement in engaging or monitoring ISAs. Rig Division under PWD (DWS) centrally engaged 15 ISAs up to July 2024.
2	Based on the 5-year District Action Plan, villages to be covered each year will be identified based on need (last-mile connectivity, IEC campaigns, O&M support, new schemes, *etc*.) with clear timelines, ensuring all households have FHTCs by 2024.	No 5-year District Action Plan with defined timelines was prepared by DWSM. Villages were not categorised based on their specific ISA activity requirements.
3	Once selected by DWSM, ISAs must prepare an action plan for allotted villages for the entire scheme cycle, in collaboration with PHED/ RWS Department, specifying quarterly outputs.	No such action plan was prepared by the ISAs in the sampled villages.
4	ISA to facilitate women's participation at all levels of planning, implementation,	Out of 20 sampled villages, adequate women's participation was ensured in

[78] Including six ISAs engaged during 2024-25

Sl. No.	As Prescribed in JJM Operational Guidelines	Actual Position in Two Sampled Districts
	management, operation, and maintenance of in-village water supply systems.	only six villages.
5	ISA to facilitate constitution of sub-committees of Gram Panchayats (VWSC/ Paani Samiti/ User Group).	ISAs did not play any role in constituting VWSCs or preparing VAPs. VWSCs were constituted in 14 out of 20 sampled villages between May 2020 and October 2022, when VAPs were prepared (April 2020-March 2021) before the engagement of the ISAs (2022-24).
6	ISA to handhold Gram Panchayats and their sub-committees in all functions including planning, design, implementation, management, O&M of water supply infrastructure, opening bank accounts, mobilising community contribution, Gram Sabha meetings, resolutions, and sanitation/ greywater management.	ISAs did not facilitate VWSCs in planning, O&M of in-village water supply infrastructure, opening bank accounts, mobilisation of community contribution, or sanitation and greywater management activities.
7	ISA to conduct need assessment of FHTCs and motivate communities to adopt FHTCs.	No such need assessment was conducted by ISAs.
8	ISA to use Participatory Rural Appraisal (PRA) tools for community mobilisation and need assessment.	No such tools were used by ISAs for community mobilisation.
9	ISA to build awareness on water aspects including rainwater harvesting, artificial recharge, drinking water source augmentation/ sustainability.	ISAs did not take any action in this regard.

In reply, the Government stated (March 2025) that the audit observation was noted for future guidance and ensured that all the ISAs would be instructed again to perform their duties as per the JJM guidelines.

The fact remains that the weak planning, poor coordination, limited community engagement and insufficient oversight created a serious gap between the requirements as per guidelines and the ground reality, risking the long-term success of JJM.

2.3.7.7 Mechanism available for water quality monitoring

Chapter 10 of the operational guidelines of JJM provides that monitoring of water quality involves laboratory and field testing of water samples collected from water sources and FHTCs. Facility of laboratories for water quality monitoring of rural areas already set up at State/ District/ Sub-division/ Block levels will be used for this purpose. Also, mobile water quality testing laboratories will be put into operation to the extent possible.

Further, Drinking Water Quality Monitoring & Surveillance Framework (DWQ&F) issued by the Government of India in October 2021, outlined specific requirements for monitoring drinking water quality by establishing water quality testing laboratories in the States. The parameters for these laboratories were also specified in terms of infrastructure, manpower and water quality testing facilities. Furthermore, Paragraph 10.2 of the operational guidelines of JJM provides that up to two *per cent* of programme funds were to be allocated for the Water Quality Monitoring & Surveillance (WQMS) component of JJM. These funds were to be used for monitoring and surveillance of water quality in habitations at field level and for setting up and upgrading water quality testing laboratories at State, district and sub-district levels.

However, during 2019-20 to 2023-24, the State utilised only 0.22 *per cent* to 0.61 *per cent* with respect to total funds allocated to the State, under the WQMS activity, as given in **Table 2.3.19**. As a result, there were instances of shortage of manpower as well as infrastructure in water quality testing laboratories at State/ District/ Sub-division levels as discussed in the succeeding **paragraphs 2.3.7.7 (i), 2.3.7.7 (ii)** and **2.3.7.7 (iii)**.

2.3.7.7 (i) Shortages of manpower, infrastructure and equipment for water quality testing

The State Level Laboratory (SLL) was established in August 2013 and accredited to the National Accreditation Board for Testing and Calibration Laboratories (NABL) status in June 2016. It was noticed that the SLL had conducted tests on 46 out of 73 required parameters (**Appendix 2.3.1**) as prescribed in Water Quality Monitoring & Surveillance (WQMS) framework of JJM. Of these 46 parameters, only 20 tests were accredited, the balance 26 parameters, for which SLL had the capability of examining, were yet to be applied for by the Department for getting NABL's accreditation. Further, due to shortage of adequately trained manpower, testing of remaining 27 parameters could not be done. This limited scope of accreditation as well as testing capabilities indicates that the laboratory had neither the requisite infrastructure nor validated methods in place for the remaining parameters. Hence, while the laboratory was technically accredited, its utility in fulfilling the complete testing requirements under JJM remained significantly constrained.

Shortfalls were also observed with respect to availability of equipment for water quality testing in SLL as well as in laboratories at district and sub-divisional levels against the envisaged parameters in WQMS framework of JJM is detailed in **Appendix 2.3.2 (A)**. It was also noticed that no mobile testing units were mobilised as envisaged in the operational guidelines.

In addition to the above, the suggestive guidelines for staff required for various levels of laboratories as per WQMS framework, 2021 *vis-à-vis* availability of manpower in the State level, District level and Sub-Divisional laboratories in the two sampled districts is shown in **Appendix 2.3.2 (B)**.

It was noticed in audit that in all the water testing laboratories at State level, District level (in sampled districts) and Sub-division level (under sampled districts), there was

shortage of manpower against the requirement prescribed in the WQMS framework as summarised in **Table 2.3.10**.

Table 2.3.10: Manpower requirement versus availability in water testing laboratories

Suggestive guidelines for staff required for various level of laboratories as per WQMS framework		**Availability of manpower/ men-in-position**	
Laboratory type	**No. of HR required**		
State level	14	5	
		Unakoti District	South Tripura District
District level	8	4	3
Sub-division level	Six for each Sub-divisional laboratories	Total three in two Sub-divisional laboratories	Total five in two Sub-divisional laboratories
Mobile	Three for each mobile unit	0	0

***Source**: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

Further, it was noticed that the District level laboratories were also functioning as Sub-division level laboratories with the same infrastructure and manpower due to shortage of trained manpower like chemists and microbiologists, thereby overburdening existing resources and affecting the efficiency of water quality monitoring.

Such gaps in provision of laboratories, infrastructure, equipment for water quality testing and shortage of manpower contributed to extensive shortfalls in conduct of the prescribed water quality testing as discussed in **Paragraph 2.3.7.7 (ii)**.

The audit revealed systemic inadequacies in the water quality testing infrastructure across all levels: State, district, sub-divisional, and mobile units. Despite the existence of an NABL-accredited State Level Laboratory, its capability was restricted to only 40 *per cent* of the parameters prescribed under the JJM framework. The shortfall in equipment and trained manpower, especially with district-level labs doubling as sub-divisional facilities without additional resources, had overburdened the system and weakened effective water quality surveillance. These deficiencies had directly contributed to shortfalls in prescribed testing frequency and coverage, thereby undermining the objectives of the Jal Jeevan Mission's Water Quality Monitoring framework.

The Government replied (March 2025) that 21 NABL accredited/ recognised water testing laboratories had been strengthened with manpower compatible to handle the required testing by engaging new 21 chemists and 16 microbiologists in November 2024.

2.3.7.7 (ii) Shortfall in water quality testing in laboratories

According to paragraph 10.1 of the operational guidelines of JJM, all water sources under a Sub-division/ Block should be tested once for chemical parameters and twice for bacteriological parameters (pre and post monsoon) in a year. Where Sub-division level laboratories are required to test all water sources in their respective jurisdictions,

District level laboratories are required to check 250 water sources/ samples per month *i.e.* 3,000 in a year as per the roster target available on IMIS of JJM including the positively tested samples referred by sub-divisional/ block/ mobile laboratories. The State laboratory is to test at least five *per cent* of the total drinking water samples across all the District level laboratories including positively tested samples referred by the District/ Sub-division level laboratories.

The year-wise position of water quality tests conducted in the Sub-divisional laboratories and District laboratories in the State is depicted in **Table 2.3.11**.

Table 2.3.11: Target *vis-a-vis* Achievement for water testing in various laboratories under the State

Year	Total no. of sources in the State	Target		Achievement		Excess (+)/ Shortfall (-) Percentage in parenthesis	
		Chemical	Bacterio-logical	Chemical	Bacterio-logical	Chemical	Bacterio-logical
2019-20	6,230	6,230	12,460	2,850	2,471	(-)3,380 (54.25)	(-) 9,989 (80.16)
2020-21	8,465	8,465	16,930	10,484	8,959	(+) 2,019	(-) 7,971 (47.08)
2021-22	12,414	12,414	24,828	27,819	11,410	(+) 15,405	(-) 13,418 (54.04)
2022-23	20,223	20,223	40,446	18,770	9,908	(-)1,453 (7.18)	(-) 30,538 (75.50)
2023-24	22,249	22,249	44,498	36,716	44,303	(+) 14,467	(-) 195 (0.44)

***Source**: Information furnished by CE, PWD (DWS)*

Audit observed that the water quality testing in the State was irregular and inconsistent with the prescribed norms under the JJM. It may be seen from **Table 2.3.11** that there was a major shortfall of 54.25 *per cent* in chemical tests conducted in water testing laboratories during 2019-20. Notably, in 2021-22 and 2023-24, the State exceeded the targets significantly, with a surplus of 15,405 and 14,467 tests respectively.

The Department stated (May 2025) that fluctuation in timely collection of samples on regular basis by the women group/ VWSC had resulted in fluctuation of number of water samples tested in laboratories. This indicated that the Department was ineffective both in encouraging community participation to ensure regular water quality testing and in the efficient collection of water samples by the water quality laboratories. Moreover, there was persistent shortfall in bacteriological tests ranging between 0.44 *per cent* and 80.16 *per cent* during 2019-24. This indicated that bacteriological tests were not conducted at regular intervals in a systematic manner as per the operational guidelines of JJM. This persistent gap in bacteriological testing, a key public health indicator, was due to shortage of microbiologists in the water testing laboratories. However, to overcome this gap, the Department engaged 16 microbiologists in November 2024. This points to systemic issues in planning, capacity, or monitoring, and undermines the credibility of water safety assurances under JJM.

Further, as against the norms set in the operational guidelines of JJM for testing a minimum five *per cent* of the total drinking water samples across all District level

laboratories including positively tested samples referred by District/ Sub-division level to be conducted in State Level Lab, there was a shortfall in the number of chemical tests conducted during 2021-24 and shortfall in the biological tests conducted during 2019-24 as shown in **Table 2.3.12**.

Table 2.3.12: Status of water sample testing in State Level Laboratory

Year	No. of tests conducted at Division and Subdivision level laboratories (A)		No. of samples to be tested at State level laboratory (five *per cent* of A)		No. of samples referred to and conducted at State level laboratory		Shortfall (-)/ Excess(+) with reference to number of samples to be tested at State Level vis-à-vis number of sample referred to and tested at State level	
	Chemical	Bacterio logical	Chemical	Bacterio logical	Chemical	Bacterio logical	Chemical	Bacteriolog ical
2019-20	2,850	2,471	143	124	435	27	293	-97
2020-21	10,484	8,959	524	448	672	71	148	-377
2021-22	27,819	11,410	1,391	571	685	49	-706	-522
2022-23	18,770	9,908	939	495	850	89	-89	-406
2023-24	36,716	44,303	1,836	2,215	989	106	-847	-2,109

***Source**: Information furnished by the CE, PWD (DWS)*

In addition to above, there were discrepancies in water quality testing data as furnished by the CE, PWD (DWS) and information furnished by the respective DWS Divisions under the sampled districts as shown in **Table 2.3.13**. However, the reasons for such inconsistencies were not found on record.

Table 2.3.13: Target and achievement of chemical and bacteriological testing in sampled districts

Year	Source of information	Total no. of sources in the district	Target		Achievement		Excess (+)/ Shortfall (-)	
			Chemical	Bacterio logical	Chemical	Bacterio logical	Chemical	Bacteriological
Unakoti district								
2019-20	CE Office	389	389	778	356	698	(-) 33	(-) 80
	Division	2	2	4	3,240	3,740	(+) 3,238	(+) 3,736
2020-21	CE Office	524	524	1,048	496	756	(-) 28	(-) 292
	Division	97	97	194	4,547	4,148	(+) 4,450	(+) 3,954
2021-22	CE Office	600	600	1,200	5,103	3,692	(+) 4,503	(+) 2,492
	Division	523	523	1,046	5,852	4,890	(+) 5,329	(+) 3,844
2022-23	CE Office	1,598	1,598	3,196	4,152	3,446	(+) 2,554	(+) 250
	Division	947	947	1,894	6,057	5,049	(+) 5,110	(+) 3,155
2023-24	CE Office	1,708	1,708	3,416	4,936	7,428	(+) 3,228	(+) 4,012
	Division	1,190	1,190	2,380	7,815	10,687	(+) 6,625	(+) 8,307
South Tripura district								
2019-20	CE Office	676	676	1,352	469	1,023	(-) 207	(-) 329
	Division	510	510	1,020	772	51	(+) 262	(-) 969
2020-21	CE Office	1,129	1,129	2,258	1,059	1,263	(-) 70	(-) 995
	Division	789	789	1,578	2,129	1,672	(+) 1,340	(+) 94
2021-22	CE Office	1,499	1,499	2,998	3,278	648	(+) 1,779	(-) 2,350
	Division	1,369	1,369	2,738	3,278	648	(+) 1,909	(-) 2,090
2022-23	CE Office	2,297	2,297	4,594	2,102	1,139	(-) 195	(-) 3,455
	Division	2,078	2,078	4,156	2,102	1,139	(+) 24	(-) 3,017
2023-24	CE Office	2,561	2,561	5,122	5,440	7,698	(+) 2,879	(+) 2,576
	Division	2,779	2,779	5,558	5,440	7,698	(+) 2,661	(+) 2,140

***Source**: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

It may be seen from **Table 2.3.13** that there was shortfall in the number of bacteriological tests conducted at Sub-Divisional level laboratories under South Tripura District during 2019-20, 2021-22 and 2022-23 as compared to the number stipulated in the operational guidelines of JJM (twice in a year from each source). However, all the bacteriological tests conducted during the period met the standards, but some chemical tests fell short during 2021-22 to 2023-24

Further, Audit also observed that though the Sub-Divisional laboratories (at Kumarghat and Belonia) were claimed to be functioning as District level laboratories in the sampled two districts; the District level laboratories neither conducted any test of the samples collected from different Sub-Divisions nor were any samples referred by sub-divisional laboratories including positively tested samples for further analysis.

In Tripura, the chemical tests failed due to concentration of iron beyond acceptable limit and bacteriological tests failed due to presence of coliform bacteria. With regard to failure of chemical tests, the remedial measures include (i) in case of water supply system with IRP, backwash of IRP is ensured and regeneration of Filter media, if necessary and (ii) in case of water supply system without IRP, necessary arrangement is made to install IRP. With regard to failure of bacteriological tests, proper disinfection is made to the water supply system and thereafter bacteriological test is carried out to ensure quality of drinking water with no contamination.

Audit noticed that remedial measures were taken in all the cases where water quality testing did not meet the prescribed standard (both chemical and bacteriological) in State level laboratory during 2019-24. However, at District/ Sub-division level laboratories, remedial measures were not taken in 25, 1,560 and 434 cases where chemical tests failed (did not meet the standard) during 2020-21, 2021-22 and 2023-24 respectively as detailed in **Table 2.3.14**.

Table 2.3.14: Number of tests failed at District/ Sub-Division level laboratories and State level laboratory *vis-à-vis* remedial action taken

Year	No. of test failed at District/ Sub-Division level laboratories		Remedial action taken		No. of test failed at State level laboratory		Remedial action taken	
	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological	Chemical	Bacteriological
2019-20	601	24	601	24	67	3	67	3
2020-21	642	62	617	62	51	4	51	4
2021-22	2,341	70	781	70	73	11	73	11
2022-23	2,078	21	2,078	21	146	6	146	6
2023-24	3,986	22	3,552	22	127	5	127	5

***Source**: Information furnished by the CE, PWD (DWS)*

In reply, the Government stated (March 2025) that due to shortage of manpower, recommended number of water samples could not be tested. However, with the engagement of new 21 chemists and 16 microbiologists in November 2024, number of testing has increased.

The audit revealed systemic issues in water quality testing under JJM, with large-scale inconsistencies between reported figures by CE and district divisions, shortfalls in

mandatory referral testing to State labs and remedial measures to be taken in the failed chemical tests. The lack of coordination between different lab tiers, inadequate manpower until late 2024, and poor data validation had significantly compromised water quality monitoring and risk response mechanisms across districts.

2.3.7.7 (iii) Non-review of water quality testing

As per paragraph 5.1.2.1 of WQMS framework of JJM, a Chief Chemist should be nominated by SWSM as a member of the Executive Committee of SWSM. Paragraph 5.1.2.2 of the framework provides that the State level laboratory should be headed by the Chief Chemist to oversee the functioning of laboratories, water quality testing, monitoring and surveillance at all levels. The Chief Chemist should directly report to the Secretary/ Principal Secretary of the implementing department and should monitor/ guide the effective implementation of WQMS in the State. Further, paragraph 5.2 of the framework envisages inter alia the following roles and responsibilities of the Chief Chemist:

- overall in-charge of all drinking water quality testing laboratories in the State,
- prepare Standard Operating Procedures (SOP) for proper sampling techniques *i.e.* collection, preservation, transportation, analysis, reporting and data interpretation of test results,
- prepare Annual Action Plan (AAP) for WQMS activities,
- plan corrective action in consultation with the Chief Engineer,
- ensure cross verification of the test results in laboratories at all levels, and
- ensure correctness of the data uploaded on IMIS of JJM.

However, it was observed in audit that, no Chief Chemist had been nominated by SWSM for the State. As such neither was SOP and AAP prepared for WQMS activities in the State nor was cross verification of test results in laboratories at all levels and correctness of the data uploaded on IMIS of JJM ensured. As a result, the discrepancies between the data furnished by the concerned divisions and CE office regarding the number of laboratory tests conducted in sampled districts could not be reconciled and ascertained in audit.

In reply, the Government stated (March 2025) that State level consultant on WQMSP, engaged by the Department, having requisite qualification of a Chief Chemist was functioning as Technical Manager (as per NABL guidelines) who was also performing the duties of same nature as of the Chief Chemist for day-to-day review of water quality testing. However, the engagement of a Chief Chemist in the State level laboratory on a regular basis was pending.

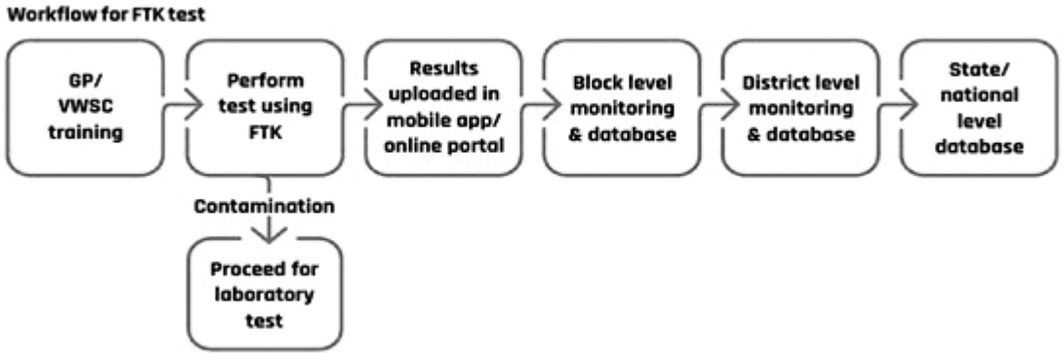
The Government's claim of having State level consultant on WQMSP/ Technical Manger functioning as a Chief Chemist was not acceptable as cross verification of the test results in laboratories at all levels to check correctness of the data uploaded on IMIS of JJM was not being done. Further, the discrepancies between the data furnished by

the PWD (DWS) divisions and the CE office remained unresolved.

2.3.7.8 Field Testing Kits

As defined under the WQMS framework, Field Testing Kits (FTKs) are used for examining physiochemical contamination in water for initial screening. As per paragraph 10.1 of operational guidelines of JJM, all GPs/ VWSCs should ensure testing of all drinking water sources including private sources and sanitary inspection under their jurisdiction using FTKs. Paragraph 4.2 of WQMS framework provides that GPs/ VWSCs, especially five women in every village, are to undertake water quality testing using FTKs or testing devices, sanitary inspection and upload data on Water Quality Management Information System (WQMIS). Further, paragraph 4.3(v)(f) of the framework stipulates the frequency of FTK test to be conducted at least once in a month.

Chart 2.3.10: Workflow for FTK test



***Source**: Water Quality Monitoring & Surveillance Framework, 2021*

Year wise position of utilisation of FTKs by village level authorities in the sampled districts are detailed in **Table 2.3.15** and **Table 2.3.16**.

Table 2.3.15: FTK tests done under Unakoti District

Particulars	Year				
	2019-20	2020-21	2021-22	2022-23	2023-24
Total No. of revenue villages	70				
Total No. of completed water sources	2	97	523	947	1,190
Total No. of FTK users registered	8	67	93	107	93
Total No. of FTKs distributed	20	0	91	83	0[79]
Villages where FTK tests done	21	0[80]	27	32	66
Total No. of samples tested using FTK	1,637	0	2,601	3,644	6,112

***Source**: Information furnished by the EE, Kumarghat DWS Division*

It may be seen from **Table 2.3.15** that, though there were a total of 70 villages under Unakoti District, FTK tests were undertaken only in 30 *per cent* to 46 *per cent* villages during 2019-20, 2021-22 and 2022-23, however, the number of villages using FTKs significantly increased up to 94 *per cent* during the year 2023-24.

[79] Water testing was done using the earlier stock of FTKs.
[80] No FTKs were used during 2020-21 due to COVID-19.

Table 2.3.16: FTK test done under South Tripura District

Particulars	Year				
	2019-20	2020-21	2021-22	2022-23	2023-24
Total No. of revenue villages	121				
Total No. of completed water sources	510	789	1,369	2,078	2,779
Total No. of FTK users registered	0	0	30	660	725
Total No. of FTKs distributed	5	15	61	67	190
No. of villages where FTK tests done	0	19	21	48	121
Total No. of samples tested using FTK	0	252	196	757	7,290

***Source**: Information furnished by the EE, Belonia DWS Division*

From **Table 2.3.16**, it may be seen that under South Tripura District-

i) Though there were a total of 121 villages under South Tripura District, FTKs were not used in any of the villages during 2019-20. During 2020-23, FTKs were used only in 16 *per cent* to 40 *per cent* villages. The reason for such short coverage of villages in respect of water testing through FTK was not found on record.

ii) No FTK user was registered during 2019-21. Though there were no registered FTK users during 2019-21, five FTKs and 15 FTKs were distributed during 2019-20 and 2020-21 respectively, as stated by the Executive Engineer, Belonia DWS Division. In the absence of registered FTK users, Audit could not ascertain as to whom these FTKs were distributed and whether actual distribution took place or not. Further, though there were no registered FTK users during 2020-21, 252 samples were tested in 19 villages during the period. Therefore, genuineness of the FTK tests conducted remained doubtful to audit.

iii) Though five FTKs were distributed in 2019-20, no tests were conducted. Though there were 510 completed water supply schemes upto 2019-20, no FTK test was conducted. Further, during 2020-23 the percentage of total samples tested using FTKs against the total number of completed schemes in the respective years ranged between 14 *per cent* to 36 *per cent*. However, FTKs were used in 100 *per cent* villages during the year 2023-24.

Additionally, survey and examination of records at sampled 20 villages revealed the following:

1. FTK users were identified by 16 village authorities and in remaining four villages FTK users were not identified.

2. Though FTK users were identified in 16 villages, kits were distributed in 14 villages, excluding Bishnupur VC of Rupaichari Block and South Srirampur GP of Rajnagar Block under South Tripura District.

3. Paragraph 6.5(xii) of Drinking Water Quality Monitoring & Surveillance (WQMS) Framework, 2021 states that at the village level, the VWSC is to maintain records on FTK testing, however, it was noticed that the results of FTK tests, water quality monitoring reports, *etc*. were not intimated to or available with any of the village authorities.

4. As per WQMS framework, the FTK test reports were required to be uploaded in

the JJM portal on regular basis by a nominated member of VWSC. But the water test reports were not available with the village authorities. Hence, in the absence of original test reports at village level, the veracity of the data uploaded in the IMIS of JJM remained doubtful. Further, among the 342 surveyed households who received piped water supply, 234 households (68.42 *per cent*) were not satisfied with the quality of supplied water due to iron content and unpleasant odour in piped water.

In reply, the Government stated (March 2025) that all the ISAs would be directed to increase training to FTK users at village level and VWSCs would also be instructed for carrying out water quality tests using FTKs more efficiently and effectively. Further, the Government concurred with the audit observation and stated that the VWSCs should keep themselves updated on the test results and display the same in the panchayat offices to raise awareness among the villagers regarding prevailing water quality level in their respective villages with the support of local PWD (DWS) officials.

Conclusion

There was poor involvement of rural communities for planning and implementation of in village water supply schemes. Further, DWSM remained inactive in sampled districts with respect to the planning, implementation and monitoring of water supply schemes in the districts. ISAs were first engaged in the State after lapse of almost three years since the inception of JJM, thereby affecting the mobilisation and capacity building efforts at the village level. There were also shortages of manpower and testing equipment in the State level laboratory as well as in the district and sub-division level laboratories in the sampled districts which contributed to shortfalls in the prescribed water quality testing. The district level laboratories were found to be functioning at the level of sub-division laboratories in the sampled districts. Additionally, the concerned village authorities remained unaware about the reports of FTK tests, though these reports were to be uploaded to the JJM portal on regular basis by a nominated member of the VWSC.

Recommendation

The Government should;

- ***ensure active involvement of rural communities by assigning clear roles to village authorities in planning, implementation, operation and monitoring of JJM scheme;***
- ***ensure that the DWSM develop a robust district level monitoring mechanism, including field visits, inspections and real time dashboard tracking; facilitates operation and maintenance frameworks that empower VWSCs to manage day to day operations;***
- ***focus on improving testing facilities by upgrading laboratory infrastructure and deploying manpower as per requirement;***
- ***adopt suitable system for sharing water test reports with the concerned village authorities on real time basis.***

Audit Objective 3: To assess whether financial resources have been employed in an economic and efficient manner

2.3.7.9 Financial planning

According to paragraph 7.5 of the operational guidelines of JJM, every State is required to prepare a five year's State Action Plan (SAP) wherein annual target of FHTCs and corresponding financial requirements should be projected.

Year wise position of receipts, availability and utilisation of fund under JJM in the State during the years 2019-20 to 2023-24 is detailed in **Table 2.3.17** and graphical representation is depicted in **Chart 2.3.11**.

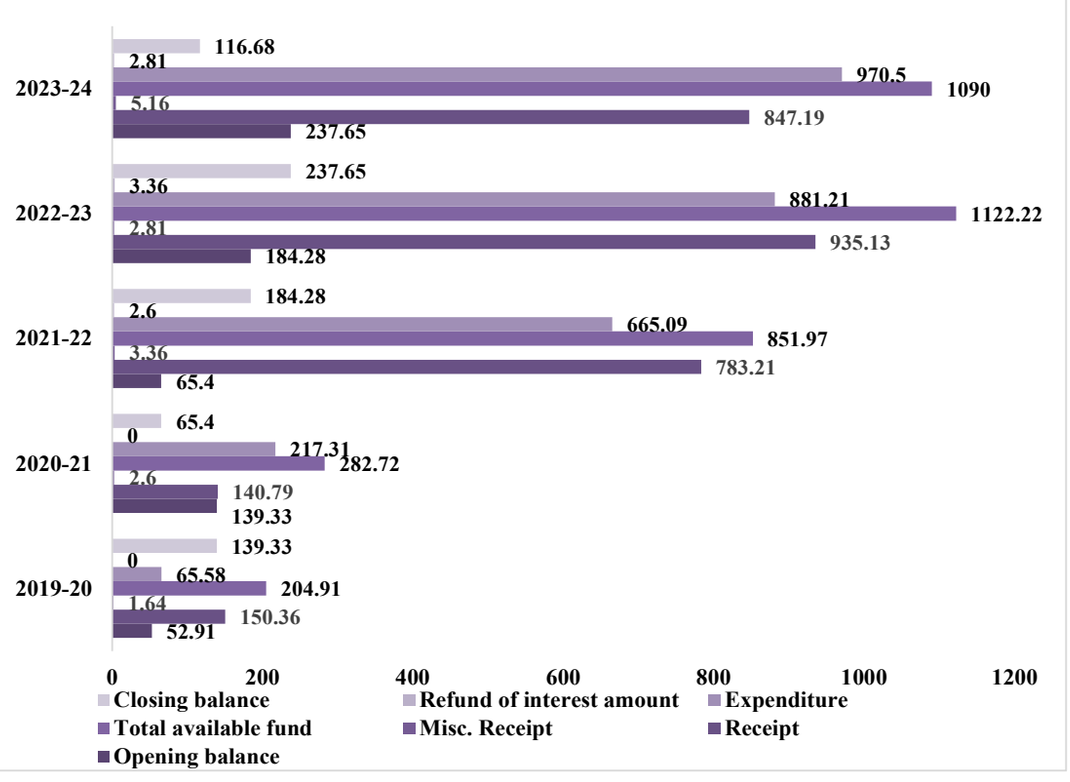
Table 2.3.17: Year wise position of fund received, availability and utilisation of fund under JJM

(₹ in crore)

Year	Opening balance		Receipt		Misc. Receipt (Bank Interest)		Total available fund	Expenditure		Refund to GoI (interest amount)		Closing balance	
	C	S	C	S	C	S		C	S	C	S	C	S
2019-20	48.94	3.97	145.37	4.99	1.64	0.00	204.91	59.50	6.08	0.00	0.00	136.46	2.87
2020-21	136.46	2.87	117.46	23.33	2.34	0.26	282.72	194.74	22.57	0.00	0.00	61.51	3.89
2021-22	61.51	3.89	714.09	69.12	3.02	0.34	851.97	597.48	67.61	2.34	0.26	178.80	5.48
2022-23	178.80	5.48	849.91	85.22	2.53	0.28	1,122.22	798.67	82.54	3.02	0.34	229.55	8.10
2023-24	229.55	8.10	744.18	103.01	4.64	0.52	1,090.00	864.74	105.76	2.53	0.28	111.10	5.58
Total	**655.26**	**24.31**	**2,571.01**	**285.67**	**14.17**	**1.4**	**3,551.82**	**2,515.13**	**284.56**	**7.89**	**0.88**	**717.42**	**25.92**

C= Central share; S= State share

Chart 2.3.11: Year-wise position of funds received, their availability and utilisation under JJM



***Source**: Information furnished by the CE, PWD (DWS)*

It may be seen from **Table 2.3.17** that the State effectively utilised ₹ 2,799.70 crore[81] which accounts for 96.17 *per cent* of the total net-available funds of ₹ 2,911.23 crore[82].

The year wise financial requirement against the targeted FHTCs as per the five year action plan vis-à-vis funds available and its utilisation are shown in **Table 2.3.18** and depicted in **Chart 2.3.12**.

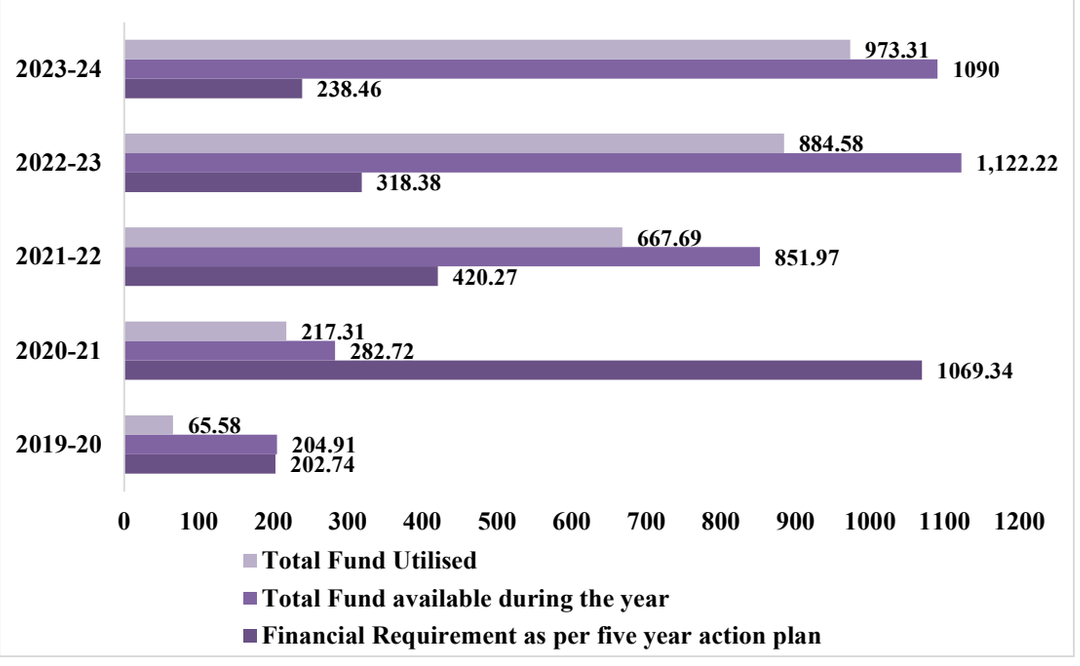
Table 2.3.18: Requirement *vis-à-vis* availability of fund and its utilisation

(₹ in crore)

Year	Target and financial requirements projected in five years action plan		Total fund available during the year	Shortfall (-)/ Excess (+) in availability of fund in respect of. requirement projected in 5 years AAP (in *per cent*)	Total fund utilised[83]			Percentage of Utilisation of fund in respect of fund availability
	Target for FHTC	Financial requirement			Central share	State share	Total	
2019-20	58,252	202.74	204.91	(+) 1.07	59.50	6.08	65.58	32.00
2020-21	32,0473	1,069.34	282.72	(-) 73.56	194.74	22.57	217.31	76.86
2021-22	20,6183	420.27	851.97	(+) 102.72	599.82	67.87	667.69	78.37
2022-23	13,5000	318.38	1,122.22	(+) 252.48	801.70	82.88	884.58	78.82
2023-24	56,791	238.46	1,090.00	(+) 357.10	867.27	106.04	973.31	89.29
Total	**7,76,699**	**2,249.19**	**3,551.82**		**2,523.03**	**285.44**	**2,808.47**	

***Source**: Information furnished by the CE, PWD (DWS)*

Chart 2.3.12: Requirement *vis-à-vis* availability of fund and its utilisation *(₹ in crore)*



[81] Amount excluding refunded interest amount

[82] Amount including opening balance from earlier NRDWP Scheme in 2019-20, Central and State shares' receipts during 2019-24 and non-refunded interest amount of 2019-20 as mentioned in **Table 2.3.17**

[83] Includes refunded amount of interest on Central Share and State share funds to the Central and State governments

Though the State Government prepared (November 2020) a five years' action plan indicating annual financial requirements, the availability and utilisation of funds were not in coherence with the projected yearly requirements. It may be seen from **Table 2.3.18** that the State Government failed to utilise the yearly fund available during 2019-24 with the percentage of utilisation ranging between 32 *per cent* and 89 *per cent*. Therefore, efficient fund utilisation was missing in the State resulting in under-utilisation of available funds during 2019-24. The State five years' action plan assessed the fund requirement of ₹ 2,249.19 crore whereas the State Level Scheme Sanctioning Authority (SLSSC) approved the estimated cost of ₹ 4,299.67 crore during 2019-24. Thus, there was significant variation in the financial assessment for the five years as one was less by 19.91 *per cent*[84] while the other was excess by 53.10 *per cent*[85] from the actual utilisation. This indicated an improper assessment and inefficient financial planning.

Furthermore, chapter 9 and paragraph 10.2 of the operational guidelines of JJM stipulate that up to five *per cent* and up to two *per cent* of the total allocated fund to a State should be utilised for support activities and WQMS activities respectively. However, during 2019-20 to 2023-24, the State utilised only 1.17 *per cent* to 2.50 *per cent* under support activity and 0.22 *per cent* to 0.61 *per cent* under WQMS activity from the total allocated fund as shown in **Table 2.3.19** and **Chart 2.3.13**. This is indicative of poor financial planning and lesser expenditure on WQMS activity which also resulted in the compromising of the quality of supplied water as discussed in **Paragraphs 2.3.7.7 (i)** and **2.3.7.7 (ii)**.

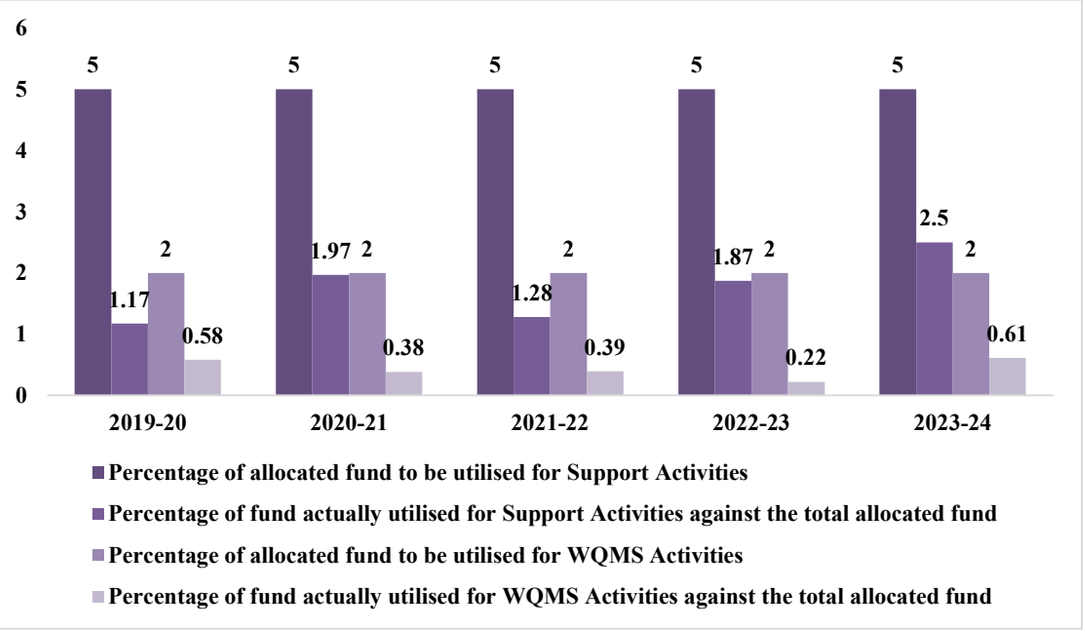
Table 2.3.19: Fund allocated and fund utilised for Support and WQMS activities

(₹ in crore)

Year	Total fund allocated			Funds to be utilised		Actually utilised		Percentage of utilisation against total allocated fund	
	Central	State	Total	Support activities	WQMS	Support activities	WQMS	Support activities	WQMS
2019-20	145.37	4.98	150.35	7.52	3.01	1.76	0.87	1.17	0.58
2020-21	117.46	23.33	140.79	7.04	2.82	2.77	0.54	1.97	0.38
2021-22	714.09	69.12	783.21	39.16	15.66	10.04	3.04	1.28	0.39
2022-23	849.91	85.22	935.13	46.76	18.70	17.50	2.03	1.87	0.22
2023-24	744.18	103.01	847.19	42.36	16.94	21.16	5.16	2.50	0.61

***Source**: Information furnished by the CE, PWD (DWS)*

Chart 2.3.13: Percentage of fund utilisation for Support and WQMS activities during 2019-24



Audit observed that while the State Government prepared a Five-Year Action Plan under the JJM projecting annual financial requirements and targets for tap connections, the actual fund availability and utilisation varied significantly across years. Annual utilisation ranged from as low as 32 *per cent* to 89 *per cent*, indicating fluctuating financial execution.

However, when aggregated over five years, the State achieved 96.17 *per cent* utilisation of total available funds. Notably, the total approved cost of schemes by SLSSC was almost double the financial estimate in the Action Plan, highlighting underestimation during planning. Further, spending on Support and WQMS activities remained below prescribed norms, reflecting weak financial prioritisation in these critical components.

Overall, financial planning lacked consistency, and though fund absorption improved in later years, initial inefficiencies and poor allocation for support activities limited the programme's effectiveness.

2.3.7.9.(i) Fund release and expenditure

For implementation of the Rural Water Supply Scheme (RWSS) under JJM, SWSM should maintain two accounts namely Programme Fund Account and Support Activities Account in any Public Sector Bank at the State Headquarters.

The component-wise status of release of funds and expenditure made by the State under JJM during 2019-24 is shown in **Table 2.3.20**.

Table 2.3.20: Component wise release of fund and expenditure

(₹ in crore)

Component	Year	2019-20		2020-21		2021-22		2022-23		2023-24		Total	
		Release	Exp.	Release	Exp.	Release	Exp.	Release	Exp.	Release	Exp.	Release	Exp.
Coverage[86]	GoI	145.37	56.87	117.46	191.43	714.09	584.41	803.22	780.04	692.09	839.42	2472.23	2452.17
	State	4.98	6.08	23.33	22.57	69.12	67.61	84.22	81.65	101.73	104.76	283.39	282.67
	Total	**150.36**	**62.95**	**140.79**	**214.01**	**783.21**	**652.01**	**887.44**	**861.68**	**793.82**	**944.18**	**2755.62**	**2734.84**
WQMS[87]	GoI	0.00	0.87	0.00	0.54	0.00	3.04	13.34	1.95	14.88	5.16	28.22	11.56
	State	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.08	0.00	0.00	0.11	0.08
	Total	**0.00**	**0.87**	**0.00**	**0.54**	**0.00**	**3.04**	**13.45**	**2.03**	**14.88**	**5.16**	**28.33**	**11.63**
Support	GoI	0.00	1.76	0.00	2.77	0.00	10.04	33.35	16.68	37.21	20.16	70.56	51.41
	State	0.00	0.00	0.00	0.00	0.00	0.00	0.89	0.82	1.28	1.00	2.17	1.82
	Total	**0.00**	**1.76**	**0.00**	**2.77**	**0.00**	**10.04**	**34.24**	**17.50**	**38.49**	**21.16**	**72.73**	**53.23**
Gross Total		**150.36**	**65.58**	**140.79**	**217.32**	**783.21**	**665.09**	**935.13**	**881.21**	**847.19**	**970.50**	**2856.68**	**2799.70**

Source: Information furnished by the CE, PWD (DWS)

As per paragraph 7.4 of the operational guidelines of JJM, fund sharing pattern for coverage, support activities and WQMS between Central and State was to be 90:10 for Tripura. From **Table 2.3.20**, it may be seen that there was short release of matching State share of ₹ 5.67 crore[88] and ₹ 3.02 crore[89] against the Support and WQMS components during 2019-24.

The Coverage component under JJM reflects strong financial performance. Over the five-year period from 2019-20 to 2023-24, a total of ₹ 2,755.62 crore was released, out of which ₹ 2,734.84 crore was spent, resulting in a high utilisation rate of 99.25 *per cent*. This indicates efficient planning and execution capacity. The fund releases rose steadily each year, from ₹ 150.36 crore in 2019–20 to ₹ 793.82 crore in 2023-24, and were effectively matched by corresponding expenditures. The trend reflects the State's ability to absorb increasing volumes of funding while maintaining operational momentum.

In contrast, the WQMS component shows significant underperformance. Of ₹ 28.33 crore released over the same period, only ₹ 11.63 crore was utilised, representing a utilisation rate of just 41.05 *per cent*. Each year, a substantial portion of the allocated funds remained unspent, which points to systemic issues in implementation or lack of prioritisation. For example, in 2022-23, only ₹ 2.03 crore was spent against a release of ₹ 13.45 crore. Such consistent underspending undercuts efforts to ensure safe drinking water, especially given the critical role of WQMS in testing water quality for chemical and bacteriological parameters.

A comparative view of the two components reveals a clear operational imbalance. While the infrastructure-oriented Coverage component achieved near-complete fund

[86] 100 *per cent* as GoI share

[87] WQMS and support are in 90:10 funding pattern

[88] During 2019-24, under Support component, total Central share released was ₹ 70.56 crore and at 90:10 ratio, corresponding State share to be released was ₹ 7.84 crore. But, actually State share released was ₹ 2.17 crore resulting in short release of State share by ₹ 5.67 crore.

[89] During 2019-24, under WQMS component, total Central share released was ₹ 28.22 crore and at 90:10 ratio, corresponding State share to be released was ₹ 3.13 crore. But, actually State share released was ₹ 0.11 crore resulting in short release of State share by ₹ 3.02 crore.

utilisation, the quality assurance-driven WQMS component was marginalised. This disproportionate focus on infrastructure roll-out, without adequate investment in water safety monitoring, could compromise the mission's core objective of providing safe drinking water to all. The low utilisation of funds under WQMS, despite the JJM guidelines allowing up to two *per cent* of total allocation, highlights the need for targeted interventions.

The Government stated (March 2025) that as per IMIS of Department of Drinking Water & Sanitation (DDWS), Government of India (GoI), Support and WQMS fund was allowed to be transferred for coverage activities, if needed, within the sanctioned amount.

This argument is not tenable as flexibility to reallocate funds under IMIS guidelines is intended to provide temporary relief in exceptional circumstances, not to routinely bypass core mandates. The Support component (up to five *per cent*) and WQMS component (up to two *per cent*) are explicitly provided to ensure long-term sustainability of water supply infrastructure through community engagement, capacity building, and rigorous water quality surveillance. Persistent diversion of these funds effectively undermines the foundational pillars of the Jal Jeevan Mission.

Besides, from **Table 2.3.20** it may be seen that the total released amount under programme/ coverage (₹ 2755.62 crore) was not fully utilised (₹ 2734.84 crore). Hence, Government's claim of transferring funds from Support and WQMS components to Coverage/ Programme component was not acceptable. Moreover, the audit findings indicate that even as funds were underutilised in WQMS and Support activities year after year, the State did not demonstrate any measurable outcomes in these areas to justify such diversion. There is also no evidence that reallocated funds were used as a last-resort measure after exhausting efforts to implement the original activities.

2.3.7.10 Non-contribution of the share of capital cost by the communities

Paragraph 6.1.2 of the operational guidelines of JJM provides for in-village piped water supply infrastructure and related source development to be implemented by Gram Panchayat and/ or its sub-committee, *i.e*., VWSC/ Paani Samiti/ User Group, *etc*. communities will contribute five *per cent* of the capital cost in cash and/ or kind and/ or labour in hilly and forested areas, North Eastern and Himalayan States. The community contribution made in cash towards in-village infrastructure creation will be deposited in the respective bank account of gram panchayat and/ or its sub-committee, *i.e*. VWSC/ Paani Samiti/ user group, *etc*. that may be opened with any scheduled commercial bank. This account is to be operated jointly by Chairperson of the Gram Panchayat and/ or its sub-committee *i.e*. VWSC/ Paani Samiti/ user group, *etc*. and respective Panchayat Secretary. Separate ledgers should be maintained for receiving community contribution (towards in-village infrastructure creation), incentive received and also for user fee provided by households towards meeting O&M requirements. The community contribution is to be paid to agency/ vendor as decided by DWSM. Further, paragraph 9.1(vii) of the JJM operational guidelines envisages that the Department should conduct IEC activities to encourage community contribution towards capital

cost to instil 'sense of ownership'.

Audit noticed that:

- no community contribution was collected in the entire State.
- during 2019-24, the SLSSC approved 18,500 water supply schemes for the entire State under JJM at a total estimated cost of ₹ 4,299.67 crore. However, communities did not contribute their share amounting to ₹ 214.98 crore (at the rate of five *per cent* of estimated cost) as of March 2024 as per details given in **Table 2.3.21**.

Table 2.3.21: Details of capital cost contribution not shared by communities for the schemes sanctioned by SLSSC under JJM during 2019-24

(₹ in crore)

Year	Total number of schemes approved by SLSSC	Total cost of schemes approved by SLSSC	Contribution (@ five *per cent*) to be collected from communities
2019-20	2,533	306.69	15.34
2020-21	7,234	1,870.00	93.50
2021-22	4,774	1,140.49	57.02
2022-23	1,658	356.45	17.82
2023-24	2,301	626.04	31.30
Total	**18,500**	**4,299.67**	**214.98**

***Source**: Information furnished by the CE, PWD (DWS)*

Further, during beneficiary survey in 20 sampled villages it was noticed that none of the beneficiaries were willing to contribute five *per cent* of the capital cost for water supply schemes. The Government failed to promote a 'sense of ownership' among the local community by not getting community contribution of five *per cent* of the estimated capital cost, as envisaged in paragraph 9.1(vii) of JJM operational guidelines.

While accepting the audit observation, the Government replied (March 2025) that as asset creation (in terms of water supply schemes) under JJM was almost done in the State, all the in-village water supply schemes would be handed over to the respective village authorities and all the VWSCs would be motivated through ISAs to raise community contribution for O&M of the schemes.

The Government argued that since asset creation was nearly complete, VWSCs would be motivated to raise community contributions for O&M. However, the audit finding concerns the mandatory capital cost contribution, not O&M. This response deflects from the issue and does not address the failure to collect the five *per cent* community contribution during the implementation phase, as explicitly required by the guidelines.

Paragraph 9.1(vii) of the operational guidelines of JJM mandates IEC efforts to promote community ownership. The Government's reply did not mention any IEC activities being conducted, despite audit citing complete non-compliance across the State. Also, while the guidelines call for joint bank accounts and ledger management to facilitate community contributions, audit revealed zero implementation of these foundational financial practices. There was no explanation from the Government about why these processes were not established.

Audit found that despite clear provisions under JJM operational guidelines mandating a five *per cent* community contribution towards capital cost in North Eastern States, no such contribution was collected across the State against 18,500 approved schemes worth ₹ 4,299.67 crore. The Government's justification citing future mobilisation for O&M was misplaced, as it failed to address the non-compliance with capital contribution requirements during scheme implementation. The absence of any IEC activity to foster community participation further indicated a lack of institutional effort to promote ownership and sustainability at the village level.

2.3.7.11 Efficiency and effectiveness of fund utilisation in implementing the scheme

Piped Water Supply Schemes in villages were implemented based on major rivers/ water bodies/ ground water that included Surface Water Treatment Plant and laying of pipelines and distribution system and ground water sources that included Deep Tube Well and Small Bore Deep Tube Well and laying of pipe line and distribution system. Besides, Innovative schemes were also executed by the divisions.

The status of implementation of rural water supply works at State and sampled districts level during 2019-24 is shown in **Table 2.3.22**, **Chart 2.3.14** and **Chart 2.3.15**.

Table 2.3.22: Status of implementation of water supply schemes in the State and sampled districts

Year	No. of incomplete works at the commencement of the year		No. of new works sanctioned		Total works		No. of works commissioned/ completed (*per cent*)		No. of incomplete works at the end of the year	
	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts	State	Sampled districts
2019-20	205	5	2,533	119	2,738	124	163 (5.9)	27 (21)	2,575	97
2020-21	2,575	97	7,234	461	9,809	558	441 (5.8)	198 (35)	9,368	360
2021-22	9,368	360	4,774	1,271	14,142	1,631	1,928(11.9)	836 (51)	12,214	895
2022-23	12,214	795	1,658	707	13,872	1,502	2,947(20.7)	878 (58)	10,925	624
2023-24	10,925	624	2,301	465	13,226	1,089	2,999 (22)	595 (55)	10,227	494

***Source**: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

Chart 2.3.14: Status of implementation of Water Supply Schemes in the State

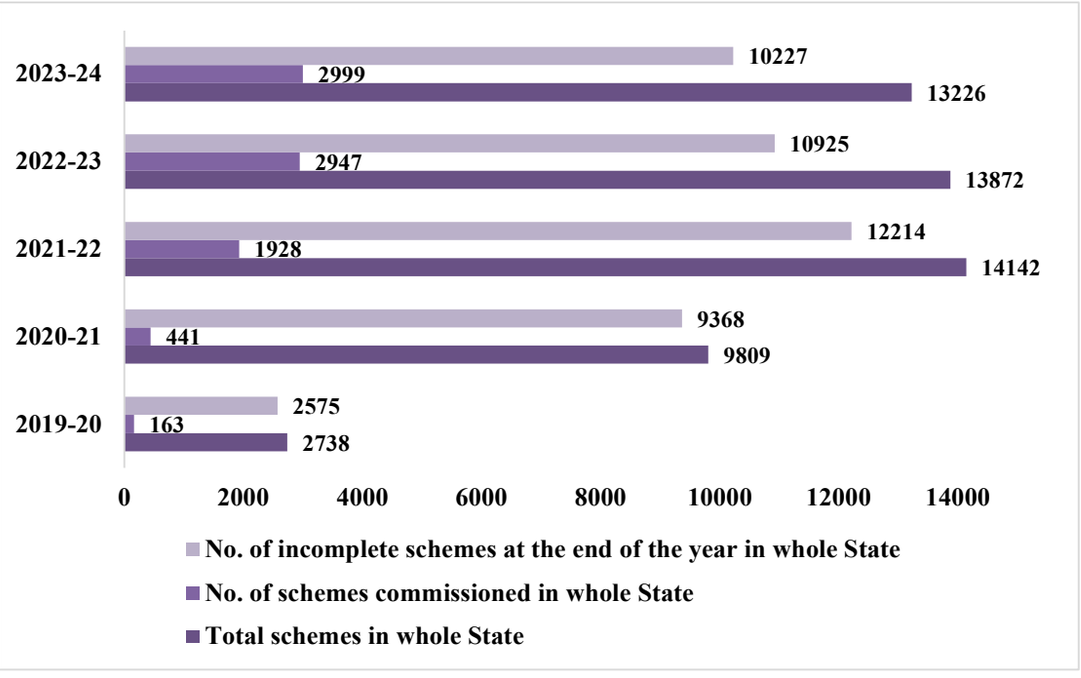
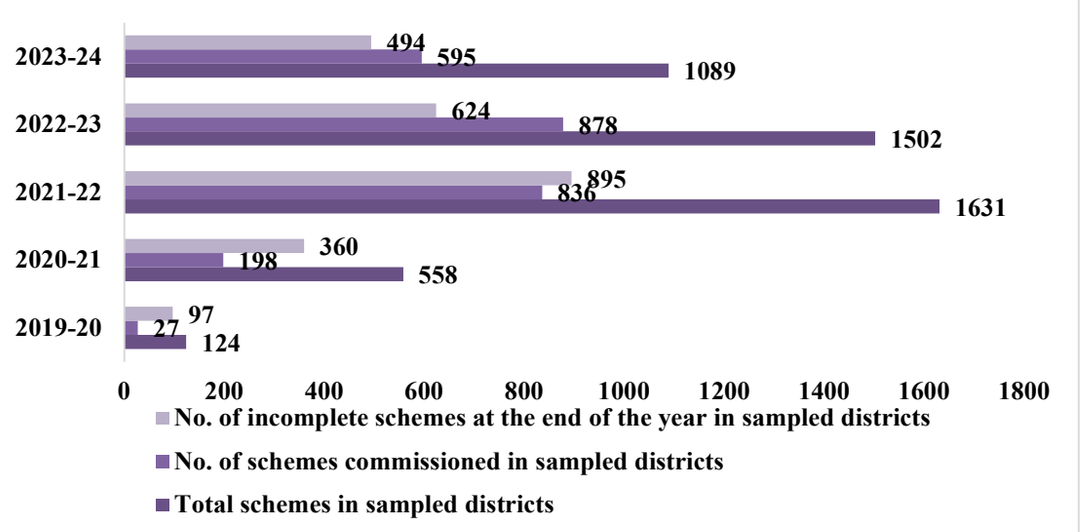


Chart 2.3.15: Status of implementation of Water Supply Schemes in the sampled districts



It may be seen from **Table 2.3.22** that 10,227 (55 *per cent*)[90] works for the State and 494 schemes (16.31 *per cent*)[91] in two sampled districts remained incomplete at the end of March 2024. It was also observed that incomplete works in the State included two schemes[92] more than 10 years old, 152 more than five years old and 2,939 more than

[90] Percentage has been calculated against the total of the opening balance of 2019-20 and the new works sanctioned during the years 2019 to 2024 which comes to 18,705.

[91] Percentage has been calculated against the total of the opening balance of 2019-20 and the new works sanctioned during the years 2019 to 2024 in the sampled districts which comes to 3,028.

[92] Two Surface Water Treatment Plants at Machmara under Unakoti District and Kalyanpur under Khowai District.

three years old while in the three divisions of two sampled districts, the number of similarly placed incomplete schemes was one more than 10 years old, 26 more than five years old and 130 more than three years old. Many of the incomplete schemes reported under JJM likely originated under legacy schemes. While JJM may have subsumed or aimed to complete these older works, their prolonged incompletion reflects bottlenecks in execution such as due to delay in timely possession of land with the interference of local bodies, public dispute, inadequate availability of labour forces, COVID 19 pandemic and delay in energisation of water supply schemes, *etc*. which still persist. This historical backlog dilutes the performance metrics of JJM and needs to be segregated and tracked distinctly.

Audit noted that despite continued sanctioning of new water supply schemes under JJM between 2019-24, the implementation remained inefficient, with over 55 *per cent* of the total schemes in the State and 16.31 *per cent* in sampled districts incomplete by March 2024. Alarmingly, a significant number of these pending schemes were aged over three to 10 years, reflecting longstanding implementation delays. The data points to persistent inefficiencies in planning, execution, co-ordination and monitoring that undermine the timeliness and effectiveness of fund utilisation under the mission.

Audit observed inefficient and ineffective expenditure during implementation/ execution of JJM scheme in the sampled districts as discussed below.

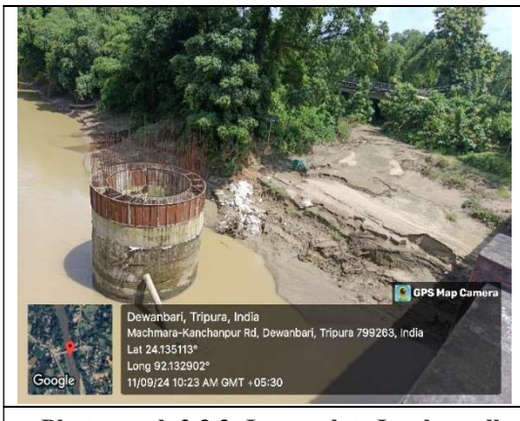
(i) Surface Water Treatment Plant

During 2019-24, no new SWTP was taken up by the Department. Of the seven ongoing SWTPs at the beginning of JJM, four SWTPs were completed and were functional as of April 2024 and the remaining three were in progress as shown in **Appendix 2.3.3**.

Out of these four completed SWTPs, observation regarding implementation of one ongoing SWTP work (at Machmara) falling under sampled Unakoti District is discussed below.

Examination of records of construction of SWTP at Machmara, (estimated cost ₹ 2.31 crore and contract value ₹ 2.47 crore) under Kumarghat DWS Division revealed that the work was awarded in September 2013 and was stipulated to be completed by January 2015. There was considerable time overrun of almost 10 years (as of August 2024) from the stipulated date of completion. The construction work was delayed due to multiple factors *viz*. initial delay in the approval of the layout plan and design, delay in preparation of approach road, due to suspension of work by the construction agency at different spells of time (total 576 days between February 2014 to January 2024), delay in correction of tilted (beyond one metre) intake well caused by flood in 2018-19, due to COVID pandemic, delay in preparation of drawing/ design of steel foot bridge by the agency, *etc*. It was seen in audit that 13 out of 17 components of SWTP were completed (as of May 2023) at a cost of ₹ 2.00 crore. The intake well work was incomplete and raw water raising main, steel foot bridge and raw water pump house were not taken up as of August 2024. Audit observed that despite wilful suspension of the work by the defaulting agency contributed to substantial delay, the competent

authority (*i.e.* Superintending Engineer) did not take any penal action against the contractor though the Divisional Officer issued Show Cause Notice to the contractor in July 2017 and subsequently informed the SE in September 2017 recommending imposition of penalty under Clause 45.2[93] of the contract. However, no further action was taken, indicating a clear lapse in enforcing contractual provisions and ensuring accountability. The position of the incomplete SWTP at Machmara as of September 2024 is shown in **Photographs 2.3.3** to **2.3.6**.



Photograph 2.3.3: Incomplete Intake well

Photograph 2.3.4: Aerator

Photograph 2.3.5: CFC chamber

Photograph 2.3.6: Surface water treatment Plant

It is evident that the Department, with advance planning, adequate feasibility study, proper coordination and timely decisions, could have avoided the delay in construction and provided quality drinking water to the intended households.

Audit observed that although four out of seven SWTPs were completed between 2019-24, the scheme at Machmara, initiated as early as February 2014, remained incomplete even after a decade. Delay in design approval and repeated work suspensions by the contractor led to time overruns, yet the Department failed to initiate any penal action. This reflects inadequate contract enforcement, planning, and execution oversight. As a result, over 3,600 rural residents continued to be deprived of access to potable water,

[93] Clause 45.2 of the contract pertaining to liquidated damage stipulated that if the contractor fails to complete the work within stipulated period, the SE may without prejudice to any other method of recovery would deduct one tenth of one *per cent* of the contract value per calendar day subject to maximum of the contract value.

highlighting significant lapses in delivering essential public services.

The Government replied (March 2025) that all out efforts were being taken for early completion of the remaining three SWTPs.

(ii) DTW and SBDTW schemes

Ground water-based works involve sinking of wells *viz.* DTW and SBDTW; construction of pump house (only for DTW); laying and distribution of pipeline; electrification, *etc*. In addition, IRPs are installed after successful commissioning of DTW in quality affected areas where the raw water of DTW has high iron content beyond permissible limit of 1 mg/ litre.

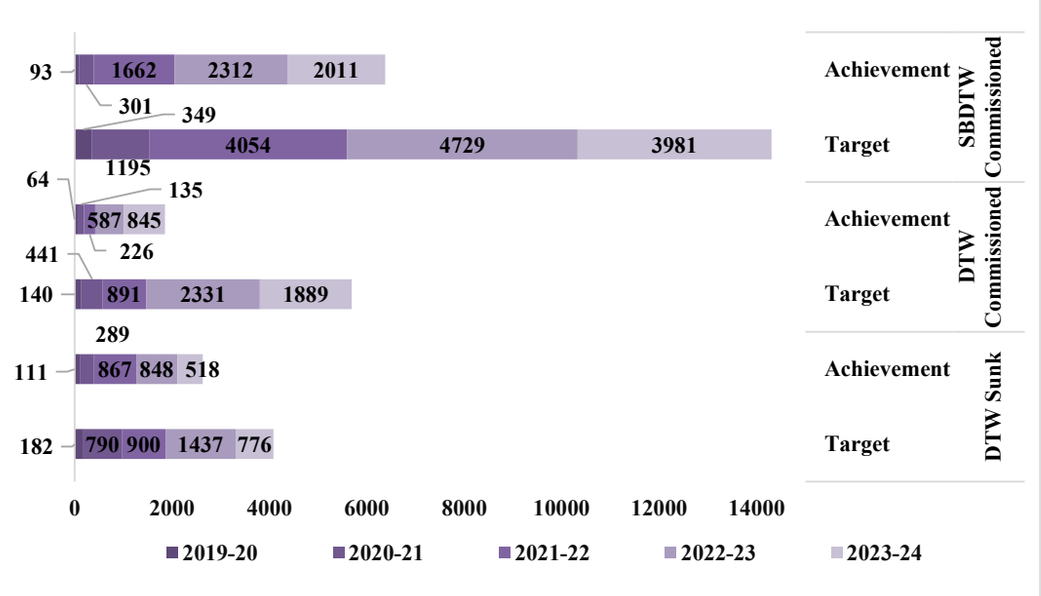
During 2019-24, targets set by the State Government for DTWs and SBDTWs along with the corresponding achievements are shown in **Table 2.3.23**.

Table 2.3.23: Target and Achievement of DTW and SBDTW in the State

Particulars	2019-20		2020-21		2021-22		2022-23		2023-2024	
	Target	Achievement (*per cent*)	Target	Achievement (*per cent*)	Target	Achievement (*per cent*)	Target	Achievement (*per cent*)	Target	Achievement (*per cent*)
DTW sunk	182	111 (60.99)	790	289 (36.58)	900	867 (96.33)	1,437	848 (59.01)	776	518 (66.75)
DTW Commissioned	140	64 (45.71)	441	135 (30.61)	891	226 (25.36)	2,331	587 (25.18)	1889	845 (44.73)
SBDTW commissioned	349	93 (26.65)	1195	301 (25.19)	4,054	1,662 (40.99)	4,729	2312 (48.89)	3981	2,011 (50.51)

***Source**: Information furnished by CE, PWD (DWS)*

Chart 2.3.16: Target and Achievement of DTW and SBDTW in the State



***Source**: Information furnished by CE, PWD (DWS)*

Audit reviewed the implementation of ground water-based works namely DTWs and SBDTWs in the State during 2019–24. These works involved activities such as well sinking, pump house construction, pipeline distribution, and electrification. As per departmental records, the State failed to meet its annual targets in all five years. The

achievement in DTW sinking ranged from 36.58 *per cent* to 96.33 *per cent*, while commissioning of DTWs remained consistently low, between 25.18 *per cent* and 45.71 *per cent*. Similarly, SBDTW commissioning hovered between 25.19 *per cent* and 50.51 *per cent*. Notably, there were substantial gaps each year between the number of DTWs sunk and those actually commissioned, indicating delays in making the infrastructure operational.

The persistent shortfall in commissioning of DTWs and SBDTWs, despite partial achievement in well sinking, points to inefficiencies in planning, coordination, and readiness of complementary infrastructure. This hindered the timely delivery of functional water supply services to rural populations and undermined the intended outcomes of the Jal Jeevan Mission.

(ii)(a) Failure of DTWs due to inadequate investigation

Paragraph 8.4 of the operational guidelines of JJM regarding use of technology in planning and monitoring envisages use of Hydro Geo Morphological (HGM[94]) Maps for location of groundwater sources, use of available village digital 3D contour maps prepared by MeITY[95] for location of drinking water infrastructure and identifying gaps in village water supply infrastructure.

It was noticed that among the two sampled districts (Unakoti and South Tripura), the percentage of abandoned DTWs with respect to total attempts made was quite less in South Tripura District (9.78 *per cent*) compared to Unakoti District (34.69 *per cent*). The factor behind better success rate was found to be utilisation of HGM maps during survey to identify potential DTW drilling sites in South Tripura District which was totally absent in Unakoti District.

Audit observed that the Department did not have any investigation wing and did not collaborate adequately with expert organisations such as the Central Ground Water Board (CGWB) for the development and use of comprehensive HGM maps of the State. Moreover, the Department failed to emphasise extensive utilisation of advanced technologies *viz*. HGM maps, *etc*. to minimise such unfruitful expenditure on abandoned/ unsuccessful bore wells.

The status of abandoned DTWs in the two sampled districts is detailed in **Table 2.3.24**.

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[94] HGM maps are used to identify locations for sustainable drinking water sources and ground water recharge. HGM maps include information such as groundwater sustainability and potential locations, hydrological features, base map details and habitations. It helps State Governments to select the right locations for sustainability structures and bore wells.

[95] Ministry of Electronics and Information Technology, Government of India

Table 2.3.24: Status of abandoned DTWs in two sampled districts

(₹ in crore)

Name of sampled District	Drilling of DTW during 2019-24				
	Total attempts	Successfully sunk DTWs	Abandoned DTWs	Percentage of abandoned DTWs with reference to total attempts	Expenditure on abandoned DTWs
Unakoti	294	192	102	34.69	10.86
South Tripura	511	459	50[96]	9.78	3.91
Total	**805**	**651**	**152**		**14.77**

***Source**: Information furnished by the concerned EEs in the sampled districts*

While accepting the audit observation, the Government replied (March 2025) that initially they had to depend largely on 1:50 K scale HGM maps until the availability of more reliable/ precise 1:10 K scale maps for 13 Blocks of hilly areas in January 2025. It was further stated that necessary instructions would be given to the executing divisions to use the same to lower the rate of abandoned DTW.

The findings point to poor inter-district coordination, lack of institutionalised technical expertise, and systemic failure to operationalise available technology in planning, which undermined cost-efficiency and effectiveness of the Mission's implementation.

(ii)(b) Incomplete/ non-functional DTW scheme

During 2019-24, the SLSSC/ SWSM approved 4,652 DTWs at an estimated cost of ₹ 2,157.42 crore. Out of the approved 4,652 DTWs, 2,633 DTWs (56.60 *per cent*) were successfully sunk and only 1,857 DTWs (39.92 *per cent*) were commissioned. As of March 2024, 776 DTWs (29.47[97] *per cent*) remained incomplete.

Examination of records of three divisions under two sampled districts revealed that 990 DTWs at an estimated cost of ₹ 408.67 crore were sanctioned during 2019-24 by SLSSC/ SWSM. Out of the approved 990 DTWs during 2019-24, 651 DTWs were successfully sunk but 504 DTWs (77.42 *per cent*) were completed. The remaining 147 DTWs were incomplete due to non- completion of pump house and laying of distribution pipelines (122 DTWs) and non-energisation (25 DTWs)[98]. This indicated deficiencies in execution by the Department and lack of coordination with the power supplying agency, TSECL. Non completion of the DTW schemes resulted in the denial of piped water supply to the intended beneficiaries.

[96] Excluding two unsuccessful DTWs against which no payment was made
[97] Against total DTWs sunk during 2019-24
[98] Pump house and laying and distribution line were completed.

Table 2.3.25: Status of DTWs

Year	No. of DTWs approved	In entire State			In sampled districts			
		DTW sunk successfully	DTW commissioned	DTW not commissioned	No. of DTWs approved	DTW sunk successfully	DTW commissioned	DTW not commissioned
2019-20	1,684	111	64	(-) 47	468	13	07	06
2020-21	1,587	289	135	(-) 154	267	78	69	09
2021-22	1,047	867	226	(-) 641	165	145	127	18
2022-23	334	848	587	(-) 261	90	244	132	112
2023-24	0	518	845	(+) 327	0	171	157	14
Total	**4,652**	**2,633**	**1,857**	**776**	**990**	**651**	**492**[99]	**159**[100]

***Source**: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

The Government replied (March 2025) that all out efforts were being taken to complete the DTWs in all respect including pump house, distribution pipeline network and energisation as early as possible.

(iii) Iron Removal Plants

Further, as per WQMS framework, habitations where the quality indicators of water are beyond the permissible limit set by Bureau of Indian Standards (BIS) for biological and chemical contaminations are to be designated as Water Quality Affected (WQA) habitations. In Tripura, WQA areas were mainly due to high iron content which was to be mitigated by filtering the raw water through IRPs.

The details of WQA habitations identified and provided with treated water during 2019-24 is shown in **Table 2.3.26.**

Table 2.3.26: Water Quality Affected Households

Year	Total WQA HH identified	No. of HH targeted for providing treated water	No. of HH provided with treated water	Achievement (*per cent*)	
				Against targeted HH	Against total WQA Household
2019-20	1,901,05	259	48	18.53	0.02
2020-21	1,90,057	931	520	55.85	0.27
2021-22	1,89,537	1,343	291	21.66	0.15
2022-23	1,89,246	36,198	2,431	6.71	1.28
2023-24	1,86,815	33,767	17,576	52.05	9.41

***Source**: JJM-WQMIS portal, UCs and information furnished by the CE, DWS*

It is evident from **Table 2.3.26** that while approximately 1.90 lakh WQA households were identified annually in Tripura during the period 2019-24, the proportion of households targeted and subsequently provided with potable drinking water through IRPs remained extremely low as the limited technical manpower resources of the department were heavily burdened with major focus on creation of water supply sources during the initial years rather than tackling WQA households.

In the initial three years, the number of households targeted to provide treated water was negligible. For instance, only 259 households were targeted in 2019-20 out of 1.90 lakh, of which just 48 (0.02 *per cent* of identified WQA households) were actually

[99] Excluding replacement of 12 DTWs under Belonia DWS Division where separate pump house and energisation were not required

[100] Including replacement of 12 DTWs under Belonia DWS Division where separate pump house and energisation were not required

covered for treatment of water. Although the number of households selected for providing treated water improved substantially in 2022-23 and 2023-24 (36,198 and 33,767 households respectively), the coverage of total WQA households remained limited at only 1.28 *per cent* and 9.41 *per cent* respectively.

During the same period, the Department initiated 2,662 IRPs across the State to address high iron content in drinking water, identified as the principal cause of WQA status in most habitations. However, only 540 IRPs (20 *per cent*) were completed by March 2024. In the two sampled districts, out of 381 targeted IRPs, 179 (47 *per cent*) were completed, with achievement rates in the three concerned divisions ranging[101] from 37.11 *per cent* to 66.96 *per cent*. These figures indicate a persistent mismatch between identification of affected households, infrastructure response, and actual delivery of safe drinking water.

The position of IRPs taken up and completed in the whole State as well as in the two sampled districts is depicted in **Table 2.3.27**.

Table 2.3.27: Details of IRP

Number of IRPs taken up					Total IRP taken up	Total completed IRPs
2019-20	2020-21	2021-22	2022-23	2023-24		
Position in entire State						
3	66	145	1,362	1,086	2,662	540
Position in sampled districts						
2	11	74	120	174	381	179

Source: *Information furnished by the CE, PWD (DWS) and the divisions under the sampled districts*

Against the permissible limit of safe iron content in water upto 01 mg/litre as per JJM operational guidelines, Audit observed in two sampled districts that out of 258 water sample test reports[102] iron content was beyond the permissible limit in 130 cases ranging from 1.01 mg/ litre to 3.82 mg/ litre.

The Director, WSSO stated (December 2024) that initially the Department was focusing more on creation of water supply schemes, coverage through FHTC and quantitative supply of water to households. So, achievement in respect of quality through implementation of IRP was less than the target set. Further, it was added that in Tripura, iron content in the supplied water was the only concern though not hazardous to public health. Out of 2,122 incomplete IRPs as of March 2024; 281 were completed, 809 were in progress, work orders were issued for 635 and 397 were in tendering stage as of December 2024.

Further, during a site visit in two sampled districts, Audit noticed that there was iron content in the piped water supply even after attachment of IRPs with 14 DTWs. The reason was found to be the operators not conducting back wash of the IRPs regularly, which was also confirmed by the Director, WSSO.

[101] Kumarghat Division achieved 77 IRPs (66.96 *per cent)* against target of 115; Belonia Division achieved 59 IRPs (37.11 *per cent)* against target of 159; and Sabroom Division achieved 43 IRPs (40.19 *per cent)* against target of 107 IRPs

[102] As per laboratory test registers of Kumarghat Sub Divisional laboratory and Belonia Sub divisional laboratory

In reply, the Government stated (March 2025) that all-out efforts had been taken for proper back wash of IRPs and expected that the issue would improve after handing over of water supply schemes to the respective GPs/ VCs.

(iv) Incomplete/ non-functional Innovative Water Supply Scheme

As Tripura is a hilly terrain, it is not feasible to construct traditional water supply schemes such as SWTP, DTW, SBDTW, *etc*. due to insufficiency of ground and surface water. Based on characteristics of water sources, water quantity and needs of these areas, innovative water supply schemes were implemented to provide drinking water connection to rural households. Different approaches were used, such as using local catchment water, spring or mountain water, rainwater harvesting, by collecting water in underground reservoirs from three to four SBDTWs, by installing masonry wells at the foothills, *etc*.

The State Government initiated a total of 580 Innovative schemes (*i.e.* water resources) in the State during 2019-24. Of these, only 238 innovative schemes (41 *per cent*) were completed as of March 2024.

Examination of records as well as information furnished (September 2024) by the Kumarghat and Sabroom DWS Divisions under sampled districts revealed that a total of 39[103] innovative schemes were taken-up under JJM during 2019-24 within the jurisdiction of Unakoti and South Tripura Districts. However, no innovative scheme was undertaken under Belonia Division. Out of the 39 schemes, only 17[104] schemes (44 *per cent*) were completed between October 2022 and February 2024 and 22[105] schemes were in progress as of September 2024 as detailed in **Appendix 2.3.4**. Few incomplete schemes are shown in **Photographs 2.3.7** to **2.3.10**.

Photographs 2.3.7 and 2.3.8: Incomplete Innovative scheme at Kalaigiri, Hiracherra VC under Gournagar Block of Unakoti District

[103] 14 schemes under Kumarghat DWS Division and 25 schemes under Sabroom DWS Division

[104] Six schemes completed under Kumarghat DWS Division (Unakoti District) between October 2022 and February 2024 and 11 schemes completed under Sabroom DWS Division

[105] Eight incomplete Innovative schemes under Unakoti District (Kumarghat DWS Division) with stipulated completion dates between August 2021 and August 2023; and 14 Innovative schemes under South Tripura District (Sabroom DWS Division) having stipulated completion date fixed between March 2022 and July 2024

Photographs 2.3.9 and 2.3.10: Incomplete Innovative scheme at Manoranjan Para, Magroom VC under Rupaichari Block of South Tripura District

The summary of the incomplete innovative schemes is as follows:

- 12 innovative schemes[106] were incomplete (delays ranged from seven months to 29 months reckoned from their respective stipulated dates of completion upto September 2024) due to delay in handing over of clear site by the concerned panchayats, non-availability of electric line, low voltage issues at the construction site to support execution of works.
- Four innovative schemes (two under Kumarghat DWS Division and two under Sabroom DWS Division) remained incomplete (delayed by five months to 36 months reckoned from their respective stipulated dates of completion up to September 2024) due to unauthorised delay by contractors.
- One scheme (under Kumarghat DWS Division) was delayed by 14 months (reckoned from its stipulated date of completion up to September 2024) due to change in site and re-designing of scheme components.
- Two schemes (under Sabroom DWS Division) were initially delayed (delay ranging between two to four months reckoned from its stipulated date of completion up to September 2024) in identifying suitable site at hilly and remote terrain coupled with poor connectivity to the construction site.
- One scheme (under Sabroom DWS Division) was hindered (delayed by three months from its stipulated date of completion up to September 2024) due to major landslide over the entire premise of the plant because of heavy rainfall in August 2024 which also caused significant damage to the access routes.
- Though two schemes (under Kumarghat DWS Division) were completed but could not be made functional due to non-availability of electric service connection.

As per the information furnished by the concerned DWS Divisions, a total of 1,333[107]

[106] Three under Kumarghat DWS Division and nine under Sabroom DWS Division

[107] Excluding six innovative schemes under Sabroom DWS Division where targeted FHTC was not provided by the Division.

FHTC connections were targeted from these 22 incomplete innovative schemes, against which 482 FHTC connections were provided. However, due to non-completion of the Innovative schemes with delays ranging between two to 36 months from their respective stipulated dates of completion, none of the households could be provided with water. Therefore, not only did the expenditure of ₹ 12.70 crore on these 22 incomplete Innovative schemes remained idle but also the intended beneficiaries were deprived of potable drinking water under JJM.

Further, six innovative schemes (detailed in **Appendix 2.3.5**) under South Tripura district (Sabroom DWS Division) which had been completed at a cost of ₹ 2.94 crore remained non-functional as of September 2024 due to power problems *viz*. low voltage and non-availability of three phase connection. As a result, 137 households were deprived of piped water supply despite provision of FHTC connection provided through the Innovative schemes.

Audit observed that despite the State Government's initiative to implement 580 innovative water supply schemes in geographically challenging areas of Tripura during 2019-24, only 238 schemes were completed as of March 2024. In the two sampled districts, 22 out of 39 schemes remained incomplete due to delays in site handover, absence of power supply, contractor-related lapses, and design changes. This resulted in 1,333 targeted FHTC connections failing to provide actual water supply, rendering ₹ 12.70 crore of expenditure idle. Additionally, six completed schemes remained non-functional due to persistent power supply issues, depriving another 137 households of piped drinking water. The findings indicate critical gaps in inter-agency coordination, planning, and execution, undermining the intended outcomes of the Jal Jeevan Mission in remote and water-stressed areas.

The Government replied (March 2025) that necessary action was being taken for early completion of the innovative schemes.

Conclusion

There were instances of underutilisation of available funds for support and WQMS activities. Several water supply schemes remained incomplete and suffered from time over runs due to inadequate feasibility study, lack of effective co-ordination with the TSECL/ other agencies for timely energisation of water supply schemes and delays in taking prompt decisions by the Government. Against the targeted WQA households, coverage of only 11 *per cent* had been achieved under quality component during the last five years.

Recommendation

Effective and appropriate remedial measures are required to be taken by the Government

- ***towards timely completion of the water supply schemes;***
- ***to ensure providing potable drinking water to every household.***

Audit Objective 4: To assess whether assets created through the programme are sustainable for next two to three decades and do not compromise water security for future generations

As per the operational guidelines of JJM, there is a recognised need to address the inadequacy of infrastructure for source sustainability measures such as aquifer recharge, rainwater harvesting, increased storage capacity of water bodies, reservoirs, de-silting, *etc*. The objective of source sustainability is to ensure that the water supply schemes remain functional throughout its full design period.

For ground water-based sources, bore well recharge structures must be included in the project estimates. For surface water based Single Village Scheme (SVS), source sustainability measures such as watershed management, water conservation, *etc*. must be taken up through convergence with other schemes. Additionally, rainwater harvesting structures in all public institutions especially in water-stressed areas must be ensured.

Approximately, 65 *per cent* to 70 *per cent* of the total water supply in rural areas emerges as greywater from the households. In most villages in arid and semi-arid areas, soak pits are considered a preferable option for greywater disposal emerging from households. Funds for these components can be sourced from Swachh Bharat Mission and contribution from donors, Corporate Social Responsibility (CSR) and Member of Parliament Local Area Development (MPLAD)/ Member of Legislative Assembly Local Area Development (MLALAD) schemes.

The operational guidelines envisage the inclusion of source sustainability and grey water management measures from the grass root level planning *i.e*. VAP, DAP to strategic SAP. The DWSM is responsible to ensure availability of funds through convergence and projects are to be approved only if these components are part of DPR. VWSCs are tasked with planning and supervision, while the PWD(DWS) is responsible for coordinating with other departments to ensure effective execution of source sustainability and greywater management measures.

To ensure transparency and monitoring, States are required to geo-tag all the infrastructure assets under the water supply schemes. Every infrastructure asset either new or otherwise should be geo-tagged including washing and bathing places, greywater collection and treatment plants, source sustainability structures, *etc*.

2.3.7.12 Non-assurance of sustainability aspect in planning process to improve source sustainability

Contrary to the provisions of the operational guidelines of JJM, none of the 20 sampled villages in two sampled districts included source sustainability and grey water management measures in their VAPs. Due to the lack of effective inputs from the grass root rural community level, the same were neglected in both the DAPs and SAAPs as well. Further, technical measures were also not considered for evaluating source sustainability such as historical discharge of water sources (spring/ river, *etc*.), recharge rate of ground water, *etc*.

It was also observed that the construction of 1,595 recharge structures[108] across five districts (including the sampled Unakoti District) with an estimated cost of ₹ 18.04 crore was planned and approved by the SLSSC only in August 2023. This implies that no action had been taken by the State Government regarding source sustainability prior to August 2023.

The Government replied (March 2025) that with the convergence of SBM-G, 15th FC grant fund and MGNREGA fund, 422 community level soak pits, 9,134 individual household level soak pits had been constructed in Unakoti District and 851 community level soak pits, 2,084 individual household level soak pits had already been constructed in South Tripura District for grey water management. Further, consequent upon declaration of theme "source suitability of Drinking Water" under Jal Shakti Abhiyan in the year 2023 with the focus on strengthening the water sources, five districts of the State namely, North Tripura, Unakoti, Dhalai, Khowai and Sephaijala had been identified as water stressed district. Accordingly, action was taken by the Department for implementation of direct recharge structures using JJM fund and this was expected to be completed by September 2025.

However, during the survey of 408 beneficiaries in two sampled districts, it was seen that only three households had individual soak pits. Wastewater accumulation was found in 93 households (23 *per cent*), while in 312 households (76 *per cent*) waste water was discharged directly to the drains. Therefore, effective utilisation of the various measures taken by the Department towards sustainability and grey water management, as claimed above, remained questionable. Further, the Government's claim regarding the implementation of direct recharge structures using JJM funds was found to be not achieved as neither was any plan made, nor any execution undertaken in the three implementing divisions under the two sampled districts as of March 2024, even after the lapse of almost one year from the declaration of the theme "source suitability of Drinking Water" under Jal Shakti Abhiyan in 2023.

2.3.7.13 Non-assurance of financial sustainability by community contribution for operation and maintenance of water supply schemes

Paragraph 6.1.2 of the operational guidelines of JJM provides that for in-village piped water supply infrastructure and related source development to be implemented by Gram Panchayat and/ or its sub-committee, *i.e.*, VWSC/ Paani Samiti/ User Group, *etc*. communities will contribute five *per cent* of the capital cost in cash and/ or kind and/ or labour in hilly and forested areas, North Eastern and Himalayan States.

Audit noticed that out of the 20 sampled villages in two districts, none of the panchayats/ VWSCs took any initiative for collecting community contributions for the initial construction and for the O&M of the in-village water supply schemes. Moreover, no household surveys were conducted by the VWSCs to assess the willingness of local

[108] In a drinking water supply system, a recharge structure is a type of construction designed to help replenish groundwater resources. These structures facilitate the natural process of water infiltration, allowing surface water to percolate into the ground and recharge aquifers.

rural communities regarding contributions.

However, during the beneficiary survey conducted by audit, it was noticed that 395 out of 408 households (96.81 *per cent*) expressed their willingness to give contribution for O&M of the schemes, though not for initial construction. Further, the non-handing over of the completed water supply schemes to the concerned VWSCs resulted in lack of ownership by the village authorities. Additionally, due to inaction of VWSCs in collecting community contribution for the schemes, the entire financial burden for O&M of these schemes fell upon the State Government and as such financial sustainability through community contributions remained unachieved.

While accepting the audit observation, the Government replied (March 2025) that with the implementation of "Operation and Maintenance Policy for Rural Water Supply in Tripura" in April 2025 and subsequent devolution of management and O&M of water supply schemes, the respective village authorities would be able to collect water tariff from the beneficiary households for ensuring a sustainable water supply system at the village level.

2.3.7.14 Failure of Village Committees to Take over water supply schemes

The State Government formulated 'Standard Operative Procedure for Operation and Maintenance of Rural Water Supply Schemes' on JJM infrastructure and 'Bye Law for the Water User's Committee responsible for management of PWSS in Tripura' in January 2022. Both the policy documents were notified in February 2022 with the objective of handing over rural piped water supply schemes to the concerned Gram Panchayats/ Village Committees/ User Committees with directions to take necessary action for taking over the completed water supply schemes. However, it was found that none of the completed water supply schemes had been taken over by the 20 sampled village authorities.

This indicates a significant gap between policy intent and implementation at the grassroots level. Although the Government reported that 7,446 SBDTWs had been handed over across the State, the absence of progress in the sampled areas suggests inconsistent execution and weak follow-through. The continued delay in transferring operational responsibility undermines the sustainability and community ownership envisaged under the Jal Jeevan Mission framework.

In reply, the Government stated (May 2025) that total 7,446 SVSs were handed over to the User's Committees in the State upto March 2024. The Government also expected to gradually increase the handing over of water supply schemes in the near future.

Audit noticed that as of March 2024, 7,446 handed over SVS contributed to only 54.68 *per cent* of the total 13,618[109] SVS commissioned in the State and a substantial portion of SVS were yet to be handed over to the User's Committee.

Conclusion

No plan was prepared for the assessment of ground level requirements and no action

[109]Including 5,382 commissioned SVS prior to JJM period *i.e.* 2019-20.

was taken for ensuring source sustainability or grey water management in the sampled districts. Further, financial sustainability was also not achieved due to the inaction of the VWSCs towards collection of community contributions for O&M of the water supply schemes. None of the in-village water supply schemes were handed over to the concerned village authorities in the sampled villages resulting in a lack of ownership by the rural community.

Recommendation

The Government should emphasise on;

- ***developing effective plan after assessing the ground level requirement;***
- ***implementation of source sustainability and grey water management measures to ensure that water supply schemes remain functional throughout their full design period;***
- ***financial sustainability of the water supply schemes by community contribution for their operation and maintenance.***

Overall Conclusion

The audit revealed that while Tripura's Jal Jeevan Mission made progress in extending piped water connections, it fell significantly short of its universal coverage and functionality goals by 2024. Delays in planning, poor community participation, inadequate institutional oversight, and chronic under investment in water quality testing compromised the effectiveness of the programme. Deficiencies in grievance redressal, operation and maintenance, and water quality management further undermined sustainability, equity, and public trust in service delivery. Urgent reforms in planning, implementation, monitoring, and community engagement are needed to achieve safe, reliable, and equitable rural drinking water access.

EDUCATION (HIGHER) DEPARTMENT

2.4 Unfruitful Expenditure

The indecisiveness of the Government and lack of coordination among the various departments in setting up of New Model Degree College resulted in unfruitful expenditure of ₹ 16.15 crore alongwith cost overrun of ₹ 22.08 crore. The construction work remained incomplete and the objective of the Government to meet the increasing demand for higher education was not achieved.

To meet the increased demand for higher education, in January 2014, the State Government proposed to construct a New Model Degree College (NMDC) in West Tripura District. In the Sixth meeting of Rashtriya Uchchtar Shiksha Abhiyan (RUSA) held on 27 March 2015, Project Approval Board (PAB)[110] approved location of New Model Degree College in West Tripura District with total outlay of ₹ 12 crore of which ₹ six crore was approved for the financial year 2015-16, subject to submission of Detailed Project Report (DPR). The college was to be managed by the Education (Higher) Department while the construction was to be carried out by the Public Works Department (PWD). Accordingly, PWD prepared the DPR for construction of NMDC at Old Central Jail Premises[111], Agartala at a cost of ₹ 51.71 crore in July 2014.

Examination of records (September 2023) of the Executive Engineer, Public Works (Roads and Building) (EE, PWD (R&B)), Agartala Division-I revealed that, Education (Higher) Department accorded Administrative Approval of ₹ 51.71 crore for construction of College building in October 2014. Technical Sanction to the detailed estimate for the work was accorded (July 2015) by the Engineer-in-Chief, PWD (R&B), Tripura for ₹ 28.33 crore including three *per cent* contingencies. A tender was floated for construction of the building at an estimated cost of ₹ 27.50 crore[112]. The work was awarded in February 2016 at ₹ 28.87 crore which was 4.98 *per cent* above the estimated cost, to be completed within 24 months. The work commenced in March 2016. However, the work was not completed within the stipulated period (February 2018) due to multiple factors[113] that led to delay of one year, with delays from 32 to 109 days at different intervals, as documented in the Hindrance Register.

In December 2018, the Chief Minister of Tripura, during a site visit along with the Education Minister and other officials, advised that the NMDC be converted into an IT Hub. In a subsequent meeting in April 2019, the State Government took decision to relocate the NMDC to Kumartilla, West Tripura. The State Government sent a proposal to the Ministry of Human Resource Development, GoI in April 2019 requesting for

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[110] The PAB examine, appraise and approves State Higher Education Plan and the release of the funds to States and Institutions. It also evaluates the performance of States and Institutions in RUSA

[111] 16.47 acre of land

[112] Academic building (₹ 18.85 crore), Administrative Building (₹ 4.14 crore), Library Building (₹ 4.31 crore) and Concealed conduiting for internal electrification (₹ 0.20 crore)

[113] Delayed issue of lay out plan and structural drawing (47 days), non-issue of design drawing (109 days), jail quarters falling in the alignment of Administrative building not vacated (34 days), Demonitisation of bank notes (85 days), not shifting of live electric pole from lay out area of academic building (57 days), non-availability of sand due to ban imposed by Tripura Government (32 days).

change of location from Old Central Jail Complex to Kumaritilla, Agartala, within the same District. GoI approved the proposal in September 2019 on the condition that the expenditure incurred at the old site would be borne by the State Government at the new site.

In January 2020, the Revenue Department, Government of Tripura approved allocation of 6.137 acres of land at old Central Jail campus to the Urban Development Department (UDD) for IT park project. In June 2020 UDD decided to include the project "Development of IT park" in the Smart City Mission and handed over the incomplete College building to Tripura Urban Planning & Development Authority (TUDA)[114]. In September 2020, TUDA requested PWD to settle the present contract agreement and provide estimate of balance items of civil works of the project to enable them to invite tender for its completion. However, after a lapse of twenty months from the date of allotment (January 2020) of land, the UDD informed the Education (Higher) Department in September 2021 that they would not be able to take up the proposed IT Park as no tender was received against the Request for Proposals for the project. As a result, the State Government decided in May 2022 to proceed with the original plan of constructing the NMDC at the old Central Jail premises. The Education (Higher) Department subsequently requested PWD to commence construction of the college. But, the same could not be restarted (November 2024) even after 31 months since taking decision (May 2022) to construct the NMDC instead of IT park at old Jail Campus due to lack of funds.

The status of the construction of the Model Degree College (September 2023) at Old Central Jail complex is shown in **photographs 2.4.1, 2.4.2** and **2.4.3**.

Photograph 2.4.1: Library Block	**Photograph 2.4.2: Administrative Block**	**Photograph 2.4.3: Academic Block**

The Department stated (April 2024 and December 2024) that they had started exploring for funds to complete the work of NMDC at Old Central Jail premises. It was also stated that the EE PWD had submitted (May 2023) the estimate for balance portion of the work for ₹ 36.00 crore which is yet to be approved (July 2024). As per the revised

[114] TUDA under UDD was constituted on 30 January 2019 with the Hon'ble Chief Minister of Tripura as Chairman of the Authority. The Secretary-in-Charge, Urban Development Department is the Vice Chairman of TUDA.

estimate, the cost overrun for completion of balance portion of the work was ₹ 22.08 crore[115].

The Government replied (November 2024) that the Department was constantly giving endeavor to complete the pending works of Model Degree College by exploring fund provision from other sources. Accordingly, fund request had been made to complete the project under the scheme "Special Assistance for Capital Investment". The project had been considered under "Special Assistance to States for Capital Investment" during the year 2024-25. The Department was optimistic to complete the work at the earliest.

The frequent changes in decision of the proposed NMDC by the Government resulted in unfruitful expenditure of ₹ 16.15 crore[116] as well as the project could not be completed. The multiple changes in project direction exposed gaps in coordination between the Education Department, PWD and UDD. With the project being halted and later shifted to other purposes, a significant amount of financial and human resources were essentially tied up and wasted. The delay in construction postponed the availability of academic facilities for students, potentially limiting their opportunities for pursuing higher education locally and the objective to meet the increasing demand for higher education was not achieved.

[115] Balance work for the first contractor = ₹ 13.92 crore (tendered value of work: ₹ 28.87 crore *minus* value of work done excluding extra item of works: ₹ 14.95 crore (*i.e.* ₹ 16.15 crore *minus* ₹ 1.20 crore). Therefore, the cost overrun is ₹ 22.08 crore (Estimate for balance work (₹ 36 crore) *minus* balance work for first contractor (₹ 13.92 crore)).

[116] Expenditure of ₹ 16.15 crore was incurred on the construction of NMDC by PWD, which includes a committed liability of ₹ 6.31 crore borne by the PWD from their own source of funds.

CHAPTER III: ECONOMIC SECTOR

CHAPTER III: ECONOMIC SECTOR

3.1 Introduction

This Chapter of the Audit Report presents the findings from the audit of the State Government units under the Economic Sector.

The details of the total budget allocation and expenditure of the departments under Economic Sector during the years 2023-24 are given in **Table 3.1.1**.

Table 3.1.1: Details of allocation and expenditure under Economic Sector (Non-PSEs)

(₹ in crore)

Name of the Department	Budget allocation	Expenditure
Co-operation Department	46.72	38.95
Public Works (Roads and Buildings) Department	1,968.69	1,432.29
Power Department	593.75	468.63
Public Works (Water Resource) Department	332.96	195.20
Information, Cultural Affairs Department	74.17	68.79
Industries and Commerce Department	291.20	235.18
Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	40.45	35.56
Fisheries Department	128.29	85.15
Agriculture and Farmers Welfare Department	604.84	395.91
College of Agriculture	9.52	7.73
Horticulture and Soil Conservation Department	143.13	107.22
Animal Resource Development Department	176.46	138.97
Forest Department	472.12	257.60
Science, Technology and Environment Department	13.52	11.84
Factories and Boilers Organisation	4.67	3.33
Information Technology Department	52.97	38.08
Tourism Department	59.05	30.13
Total number of Departments = 17	**5,012.51**	**3,550.56**

***Source**: Appropriation Accounts 2023-24*

During 2023-24, we audited seven units under the Economic Sector, covering expenditure of ₹ 1,298.90 crore (including expenditure of the previous years).

This Chapter contains two Compliance Audit Paragraphs titled "Wasteful expenditure" and "Unfruitful expenditure" under the Public Works (Road and Building) Department involving money value of ₹ 6.45 crore.

PUBLIC WORKS (ROADS AND BUILDING) DEPARTMENT

3.2 Wasteful expenditure

Construction of bridge (super structure) without any approved drawing and the consequent failure to ensure quality of appropriate steel materials used by the contractor resulted in the collapse of the super structure of the bridge with a wasteful expenditure of ₹ 2.13 crore on collapsed superstructure of the bridge and extra expenditure of ₹ 3.74 crore.

As per Section 1904.1 of the Ministry of Road Transport and Highways Specifications for Road and Bridge Works, 2013, all work shall be in accordance with the approved drawings and specifications. Fabrication work shall be taken up after receipt of approved fabrication/ work drawings.

The Public Works (Roads and Building) Department {PWD(R&B)}, Government of Tripura accorded (May 2012) administrative approval and expenditure sanction of ₹ 4.20 crore for construction of RCC bridge over Abhaya Cherra on Barapathari to Tulamura Road. The project, funded under NABARD, aims to provide the shortest connectivity of Rajnagar Block area and the district headquarters at Udaipur. Technical sanction of ₹ 4.42 crore[117] including three *per cent* contingencies was approved (April 2013) by the Chief Engineer (CE), PWD(R&B). The work was awarded (June 2014) to a contractor[118] at ₹ 5.20 crore (21.19 *per cent* above the estimated cost of ₹ 4.29 crore put to tender) with a stipulated period of completion within 18 months. The Executive Engineer (EE), PWD(R&B), Belonia Division was in-charge of the construction.

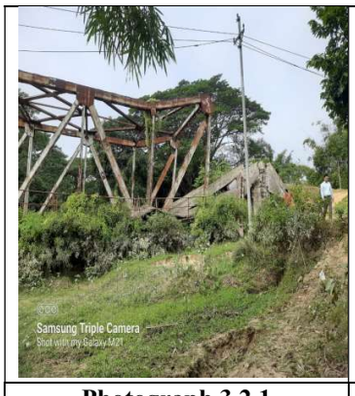
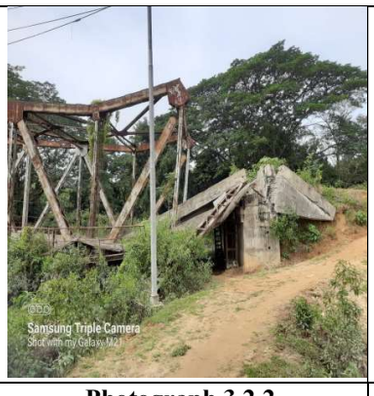
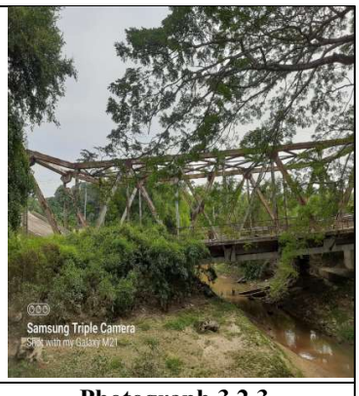
Examination (November 2023) of records of the Executive Engineer (EE), PWD (R&B), Belonia Division revealed that the work commenced in November 2014, but was not completed within the stipulated period. The construction was delayed due to various reasons and the contractor was granted multiple extensions of time. Meanwhile, in July 2020, a portion of the bridge collapsed due to various issues such as unspecified work of steel structure, inadequate number of joints in each junction, inadequate size of gusset plate, quality of steel materials and corrosion on steel members and joints. The contractor assured the EE, PWD(R&B), Belonia Division that he shall reconstruct the bridge at his own cost, however no work was done, and the contract was terminated by the EE, PWD (R&B), Belonia in June 2021 for fundamental breach of the contract under the contract agreement on the grounds of inability of the contractor to complete the work. However, before termination of the contract, the contractor was paid (January 2020) ₹ 4.83 crore[119] out of the total value of work of ₹ 4.86 crore.

Audit noticed that General Arrangement (GA) drawing of the superstructure was

[117] based on Tripura PWD Schedule of Rates, 2011, ₹ 4.42 crore included ₹ 1.93 crore for superstructure and ₹ 2.36 crore for sub-structure and foundation
[118] Shri Subhas Podder
[119] including ₹ 2.13 crore expenditure made towards superstructure fabrication

approved but the fabrication drawings on the basis of which the contractor had fabricated and erected the steel structure had not been approved by the Department. It was the contractor's responsibility to prepare the fabrication drawing based on the approved GA drawing and to submit the same to EE for approval of the department, before commencement of the work. However, the bridge construction was based on unapproved fabricated drawings and payments were made by the EE, based on certification of Junior Engineer (JE), Assistant Engineer (AE) that the work met the specifications and approved drawings. Furthermore, the department failed to ensure production of test certificate of steel materials used in the work by the contractor which was part of the special condition of the agreement with the contractor. The Department did not ensure that the work was being executed as per the approved fabrication drawings, nor did it ensure the availability of test certificates for the steel materials.

The status (November 2023) of the collapsed bridge is shown in **Photographs 3.2.1**, **3.2.2** and **3.2.3**.

		
Photograph 3.2.1	**Photograph 3.2.2**	**Photograph 3.2.3**

As the work had not been completed, the department floated a tender for the balance work in May 2022, however, the tendering process was not completed till August 2024. The department awarded[120] the balance work at a cost of ₹ 3.74 crore which included the cost of dismantling of the damaged superstructure.

Audit concluded that:

- The Engineering Officers (JE, AE and EE) did not ensure the execution of bridge work (superstructure) according to the approved drawings. They also falsely certified that the work was in compliance with specifications, which directly led to the payment to the contractor for substandard work.
- The test certificates for the steel materials were also not obtained, which was a special condition in the agreement. The lack of material testing further aggravated the situation, leading to quality issues and eventual collapse.
- The expenditure of ₹ 2.13 crore incurred on the collapsed superstructure has been rendered wasteful as the superstructure must now be rebuilt from scratch. In addition, the Department will incur an extra expenditure of ₹ 3.74 crore to

[120] M/s Tantia Constructions Limited

complete the remaining work.

- The primary objective of the construction of the bridge to replace the existing Bailey Bridge on the road was to provide better connectivity of Rajnagar Block area in South Tripura District with the district Head Quarter of Gomati District at Udaipur, thus facilitating the local and general population has not been achieved.

Further, the status of the construction was sought from the EE in April 2025. It has been stated that the balance work commenced in October 2024 and the dismantling work of the collapsed deck slab and steel structure works has been completed. Thus, the bridge construction which was originally scheduled to be completed by May 2016, has been delayed by nine years as of April 2025 and is yet to be completed.

While accepting the fact, the Government replied (July 2025) that the balance work was in progress and was expected to be completed by March 2026.

Recommendation:

- ***The government should fix responsibility on the concerned engineering officers for their certifying work that did not meet the specifications.***
- ***Regular material inspections and quality checks should be incorporated throughout the construction process so as to ensure that the materials used meet the required standards.***

PUBLIC WORKS (ROADS AND BUILDING) DEPARTMENT

3.3 Unfruitful expenditure

The Public Works (Road and Building) Department took up road work without ensuring the availability of funds in violation of the provisions of General Financial Rules and CPWD Works Manual. As a result, the expenditure of ₹ 57.94 lakh on the partially constructed road remained unfruitful.

Para 2.1 of the CPWD Works Manual, 2014, as adopted by the State Government[121] provides that no work should normally be commenced or any liability thereon incurred until administrative approval has been obtained and also necessary expenditure sanction has been accorded and allotment of funds made.

Para 2.3 of the CPWD Works Manual, 2014 stipulates for administrative approval through communication of formal acceptance of the proposals by the competent authority of the Administrative Ministry/ Department requiring the work.

Para 2.4 of the CPWD Works Manual, 2014 states that expenditure sanction is to be accorded by the administrative ministry/ department to indicate that funds for the project/ work have been provided, and liability can be incurred

Further, as per General Financial Rules (GFR) 136 (1) as adopted by the State Government[122], no work shall be commenced or liability incurred in connection with it until: (i) administrative approval has been obtained from the appropriate authority in each case, (ii) sanction to incur expenditure has been obtained from the competent authority, (v) funds to cover the charge during the year have been provided by the competent authority and (vi) tenders invited and processed in accordance with the rules.

Examination (January-February 2022) of the records of the EE, PWD (R&B), Dharmanagar Division showed that the existing internal road passing through the Regional College of Physical Education (RCPE), Panisagar was being used by the inhabitants of East Panisagar, Pekucherra, Agnipassa Gram Panchayats and Ujan C.H. para ADC Village of North Tripura District. The Youth Affairs and Sports Department (YASD), Government of Tripura proposed to close the road towards Pekucherra for the purpose of creating a playground. In this regard, a decision was also made to divert the road from its current alignment. During a review committee (August 2013) led by the Hon'ble Minister, YASD, directed for construction of a diversion road on the east side of RCPE complex, thereby closing the existing internal road to public use.

In a subsequent review meeting (November 2013) chaired by the Minister, YASD to review the status of achievement of ongoing development works at RCPE complex, the preparation of the plan and estimate for the construction of the road was entrusted to EE, PWD (R&B) with timelines for submission by 25 November 2013 and completion of the work by December 2013.

[121] vide Gazette Notification No. R.15(2)/MC-PWD dated 30 May 2007
[122] vide Notification No. 10(4)-FIN(G)/15(L) dated 24 August 2017

Further, in the review meeting held in April 2015, on the progress and status of sports infrastructure development works, the Engineer-in-Chief (E-in-C), PWD (R&B) requested the Secretary, YASD for allocation of the funds for construction of the road. However, YASD did not commit to providing any financial support for the road construction. During this meeting, it was agreed that the expenditure on the construction of the diversion road would be met from the resources of the PWD (R&B).

Subsequently, Administrative Approval and Expenditure Sanction (December 2015) of ₹ 1.49 crore was accorded by PWD (R&B) for the work 'Construction of Diversion road of RCPE, for realignment of existing internal carpet road from the junction of newly constructed Girls Hostel to Indoor sports hall (total 672 mtr), earth work, CD work protection work and brick soiling' from their own resources[123].

After inviting tender in February 2016, the work was awarded (April 2016) to the lowest tenderer at ₹ 1.55 crore (seven *per cent* above the estimated cost of ₹ 1.45 crore) with the stipulated completion time of six months. The work commenced in April 2016, but was not completed within the stipulated time, *i.e*. October 2016 due to funds constraint and ultimately was stopped completely in September 2018. The contractor was paid (upto September 2020) ₹ 57.94 lakh against the total value of ₹ 58.23 lakh for the work completed so far.

During a joint physical verification (February 2022) conducted by audit team and the Executive Engineer, PWD (R&B), Dharmanagar Division, North Tripura, it was seen that the work was suspended and incomplete with only partial execution of earth work having been done. The incomplete work executed for ₹ 58.23 lakh had not been put to public use as per the information provided by the EE (October 2024). The position (February 2022) of the diversion road and internal road at RCPE during the joint physical verification is depicted in **Photographs 3.3.1, 3.3.2** and **3.3.3**.

Photograph 3.3.1: Diversion road of RCPE at starting point

Photograph 3.3.2: Diversion road of RCPE at end point

Photograph 3.3.3: Internal road of RCPE

The Director, YASD also confirmed (October 2024) that during a meeting (January

[123] As per the Department's Memorandum dated 11 December 2015, the expenditure involved on this account will be met from the overall budget provision under the head of account 5054-C.O. on Road & Bridges 04-800-99-60-53 Major Works-OTPMGSY-Construction for concerned Division.

2016) held under the chairmanship of Minister, YASD it was decided that the work would be undertaken by PWD (R&B) from their own resources. However, the EE, PWD (R&B) replied (April 2023, October 2024 and February 2025) that the work had been stopped due to non-receipt of funds from the client department (YASD).

The reply of the EE is not acceptable since the PWD (R&B) Department was aware that YASD had categorically stated (April 2015 and January 2016) that the expenditure should be met from the Department's own resources and would not be funded from the YASD budget.

Despite the AA&ES granted for ₹ 1.49 crore for the project, which should have enabled PWD(R&B) to incur a liability for the project, the work could proceed as planned. The reply of the EE that the work was halted due to non-receipt of funds from YASD, conflicts with the fact that the expenditure was clearly supposed to be covered by PWD (R&B)'s own resources, as explicitly stated by YASD in April 2015 and January 2016.

The liability to carry out the work was legally incurred once the AA&ES were granted, as these approvals are intended to authorise both the commitment of resources and the assumption of financial responsibility. However, despite this, the project was delayed and ultimately suspended due to issues with funding allocation, which indicates a failure in managing the financial resources. Therefore, even though AA&ES were obtained, necessary funds to cover the liability and complete the project were not properly allocated, resulting in an incomplete and unused project.

Thus, the objective of providing an alternate road to serve the residents of surrounding areas has not been achieved. This not only resulted in wasted expenditure but also demonstrated a failure to prioritise public interest in infrastructure development.

While accepting the fact, the Government stated (June 2025) that the balance work had already been resumed by utilising resources of the PWD(R&B) to ensure that the work and expenditure were fruitful as well as beneficial for the local residents of the nearby RCPE area.

Recommendation

The Government should ensure proper allocation of funds before taking up projects so that projects do not remain incomplete for want of funds.

CHAPTER IV: ECONOMIC SECTOR
(State Public Sector Enterprises)

CHAPTER IV: ECONOMIC SECTOR
(STATE PUBLIC SECTOR ENTERPRISES)

4.1 Functioning of State Public Sector Enterprises

4.1.1 Introduction

The State Public Sector Enterprises (PSEs) consist of State Government Companies and Statutory Corporations. The PSEs are established to carry out activities of commercial nature and occupy an important place in the State economy. As on 31 March 2024, there were 18 PSEs (including one non-working) in Tripura. The details of the PSEs in Tripura as on 31 March 2024 are given in **Table 4.1.1**.

Table 4.1.1: Total number of PSEs as on 31 March 2024

Type of PSEs	Working PSEs	Non-working PSEs[124]	Total
Government Companies[125]	16	1[126]	17
Statutory Corporations	1	-	1
Total	**17**	**1**	**18**

None of these PSEs were listed on the Stock Exchange. During the year 2023-24, two[127] new PSEs were incorporated and no existing PSE was closed down.

4.1.2 Investment in PSEs

4.1.2.1 State Government's investment in PSEs

The position of the State's investment in the State PSEs by way of share capital and long term loans as on 31 March 2024 has been depicted in **Table 4.1.2**.

Table 4.1.2: Details of State's total investment[128] in PSEs

(₹ in crore)

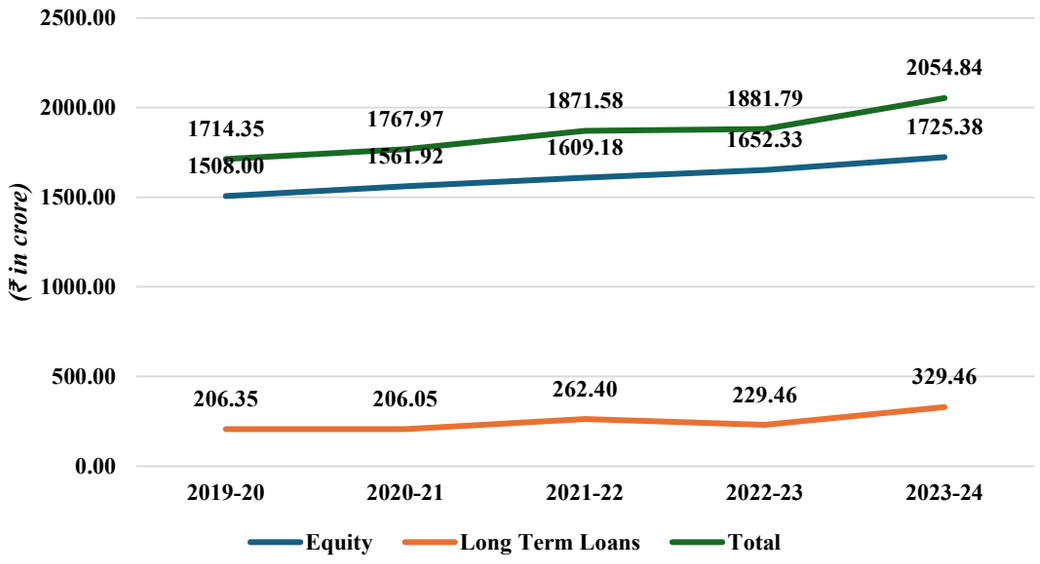
Particulars	Working PSEs		Non-working PSEs	Total
	Companies	Statutory corporation	Companies	
Equity	1,561.38	163.96	0.04	1,725.38
Long-term loans	329.46	-	-	329.46
Total Investment	**1,890.84**	**163.96**	**0.04**	**2,054.84**

The State Government's investment (₹ 2,054.84 crore) as on 31 March 2024 consisted of 83.97 *per cent* towards capital and 16.03 *per cent* in long-term loans as against the investment of ₹ 1,714.35 crore as on 31 March 2020 consisting of 87.96 *per cent*

[124] Non-working PSEs are those which have ceased to carry on their operations.
[125] Government companies include Other Companies referred to in Section 139(5) and 139(7) of the Companies Act, 2013.
[126] Tripura State Bank Limited
[127] Tripura Nature Trails and Resort Limited (incorporated on 21 November 2022) and Tripura Power Transmission Limited (incorporated on 19 January 2023).
[128] Investment figures are provisional and as provided by the PSEs excepting three PSEs (Serial No. A.9, A.10, A.11 and A.16 of ***Appendix 4.1.1***), investment figures for which have been adopted from their finalised accounts for 2023-24.

(₹ 1,508.00 crore) towards capital and 12.04 *per cent* (₹ 206.35 crore) in long-term loans. A graphical presentation of State Government investment in PSEs during last five years (2019-20 to 2023-24) has been given in **Chart 4.1.1**.

Chart 4.1.1: State's total investment in PSEs



As can be seen from **Chart 4.1.1** that, the State Government's investment in PSEs during last five years showed an increasing trend. The State's investment grew by 19.86 *per cent* (₹ 340.49 crore) from ₹ 1,714.35 crore in 2019-20 to ₹ 2,054.84 crore in 2023-24.

During 2023-24, out of 15[129] working PSEs where State Government had made direct investment, 10 PSEs incurred loss (₹ 365.27 crore) and 5 PSEs earned profit (₹ 1.44 crore) as per their latest finalised accounts (**Appendix 4.1.1**). None of the five profit making PSEs had declared any dividend. There was no recorded information about the existence of any specific policy of the State Government regarding payment of dividend by the PSEs.

The State Government's investment (historical value) in PSEs had eroded by 12.28 *per cent* in 2023-24, and the accumulated losses (₹ 1,433.56 crore[130]) of four PSEs[131] had completely eroded the State's investment (₹ 845.99 crore) in their paid-up capital, as per their latest finalised accounts. In addition, accumulated losses (₹ 0.01 crore) of one PSE (Tripura Power Transmission Limited) had completely eroded its paid up capital (₹ 0.01 crore), which was fully contributed by its holding company (Tripura State Electricity Corporation Limited).

[129] Excluding Tripura Natural Gas Company Limited (profit earned: ₹ 40.91 crore) and Tripura Power Transmission Limited (loss incurred: ₹ 0.01 crore), which had no direct equity investment from the State Government.

[130] Net after adjusting the Free Reserves (₹ 61.07 crore) of PSE at Serial No. A9 of **Appendix 4.1.1**

[131] Serial No. A6, A9, A15 and B1 of **Appendix 4.1.1**

4.1.2.2 Total Sector-wise investment in PSEs

Details of the total investment of State Government and Other Stakeholders (Central Government, Holding Companies, Banks, Financial Institutions, *etc*.) in PSEs under various important sectors at the end of 31 March 2020 and 31 March 2024 has been given in **Table 4.1.3**.

Table 4.1.3: Sector-wise details of total investments[132] in PSEs

(₹ in crore)

Name of Sector	Government/ Other Companies		Statutory Corporations		Total Investment	
	2019-20	2023-24	2019-20	2023-24	2019-20	2023-24
Power	1078.78	1,401.71	0.00	0.00	1078.78	1,401.71
Manufacturing	427.04	536.58	0.00	0.00	427.04	536.58
Financing	144.62	144.62	0.00	0.00	144.62	144.62
Service	161.39	217.65	163.85	163.96	325.24	381.61
Agriculture & Allied	76.25	127.52	0.00	0.00	76.25	127.52
Miscellaneous	30.00	30.00	0.00	0.00	30.00	30.00
Total	**1918.08**	**2458.08**	**163.85**	**163.96**	**2081.93**	**2622.04**

Source: *PSEs data*

It can be seen from **Table 4.1.3** that as compared to 2019-20, the combined investment of State Government and Other Stakeholders increased by ₹ 540.11 crore (26 *per cent*) during 2023-24, which pertained to the Power Sector (₹ 322.93 crore), Manufacturing Sector (₹ 109.54 crore), Service Sector (₹ 56.37 crore) and in Agriculture and Allied Sector (₹ 51.27 crore).

The increase in investment under the Power sector was mainly due to the net increase in borrowings (₹ 323.03 crore[133]) availed by power sector companies from various sources during the period of five years (2019-24). Increase in the investment under Manufacturing sector was attributable to additional equity infusion by the State Government to Tripura Jute Mills Limited (₹ 87.83 crore) and Tripura Small Industries Corporation Limited (₹ 21.71 crore) over the period of five years (2019-24).

Similarly, the investment in the Service sector increased mainly due to additional equity contribution provided by the State Government to Tripura Handloom and Handicrafts Development Corporation Limited (₹ 55.86 crore).

4.1.3 Reconciliation with Finance Accounts

The figures in respect of equity and loans provided by the State Government as per the records of PSEs should agree with the corresponding figures appearing in the Finance Accounts of the State. In case of differences in the figures, the PSEs concerned and the Finance Department should carry out reconciliation of differences. The position in this regard as on 31 March 2024 is given in **Table 4.1.4**.

[132] Investment figures are provisional and as provided by the PSEs excepting the PSEs, which had finalised their up-to-date accounts as at 30 September of 2020 and 2024 respectively.

[133] State Government: ₹ 123.41 crore; Central Government: ₹ 62.35 crore and Others: ₹ 137.27 crore

Table 4.1.4: Equity, loans outstanding as per the Finance Accounts *vis-à-vis* records of PSEs

(₹ in crore)

Outstanding in respect of	Amount as per Finance Accounts	Amount as per records of PSEs	Difference
Equity	1,666.68	1,725.38	58.70
Loans	256.90	329.46	72.56

Source: *Finance Accounts 2023-24 and PSEs records*

As on 31 March 2024, there were unreconciled differences in the figures of equity (₹ 58.70 crore) and loan (₹ 72.56 crore) as per two sets of records. The differences in equity occurred in respect of 14 PSEs[134] falling under Service Sector (five PSEs), Agriculture and Allied Sector (four PSEs), Manufacturing Sector (two PSEs), Power Sector (two PSEs) and Finance Sector (one PSE).

As regards Loan figures, the Finance Department disburses the loans to various Departments of the State Government for different sectoral activities and booked the amount sector-wise in the Finance Accounts. In turn, the Departments disburse these loans to respective PSEs functioning under their administrative control. Hence, PSE-wise figures of State Government loans provided to various PSEs are not available in the State Finance Accounts. However, the State Government loan figure booked in the Finance Accounts (₹ 256.90 crore) pertained to the PSEs under Power Sector (₹ 256.75 crore) and Service Sector (₹ 0.15 crore).

The State Government may institutionalise a quarterly reconciliation mechanism between the Finance Department, Administrative Department concerned, and SPSEs to reconcile figures of equity, loans, and guarantees.

The Finance Department may issue instructions to all departments concerned to maintain and report SPSE-wise loan disbursement details, and these should be incorporated into the Finance Accounts.

A reconciliation certificate mechanism may be institutionalised and made mandatory for all SPSEs at the end of each financial year.

4.1.4 Special support and guarantees to PSEs during the year

The State Government provides financial support to PSEs in various forms through annual budgetary allocations. The summarised details of budgetary outgo towards equity, loans and grants/ subsidies in respect of PSEs for the three years ended 2023-24 are given in **Table 4.1.5**.

Table 4.1.5: Details regarding budgetary support to PSEs

(₹ in crore)

Particulars	2021-22		2022-23		2023-24	
	No. of PSEs	Amount	No. of PSEs	Amount	No. of PSEs	Amount
Equity capital outgo from budget	6	46.86	6	43.15	6	63.08
Loans given from budget	1	56.36	1	100.00	1	100.00

[134] PSEs at Sl. Nos. A.1 to A.4, A.6 to A.10, A.12 to A.15 and B.1 of ***Appendix 4.1.1***

Particulars	2021-22		2022-23		2023-24	
	No. of PSEs	Amount	No. of PSEs	Amount	No. of PSEs	Amount
Grants/ subsidy from budget	4	120.71	4	160.70	3	113.00
Total Outgo[135]	**10**	**223.93**	**10**	**303.85**	**9**	**276.08**
Guarantees issued	1	100.00	1	175.00	1	100.00
Guarantee commitment	-	-	-	-	-	-

Source: *Figures as provided by the PSEs*

It can be seen from **Table 4.1.5** that, the State Government had provided a total budgetary support of ₹ 276.08 crore to PSEs during 2023-24, which was lower by ₹ 27.77 crore (9.14 *per cent*) compared to last year (2022-23) but higher by ₹ 52.15 crore (23.29 *per cent*) compared to the financial support provided during 2021-22.

The major beneficiaries of budgetary outgo during 2023-24 were Tripura State Electricity Corporation Limited (loan: ₹ 100.00 crore, grant/ subsidy: ₹ 87.92 crore), Tripura Jute Mills Limited (equity: ₹ 31.13 crore), Tripura Industrial Development Corporation Limited (grant/ subsidy: ₹ 19.77 crore) and Tripura Handloom and Handicrafts Development Corporation Limited (equity: ₹ 12.00 crore).

4.1.5 Accountability framework

The audit of the financial statements of a Company in respect of financial years commencing on or after 1 April 2014 is governed by the provisions of the Companies Act, 2013 (Act) and audit of the financial statements in respect of financial years that commenced earlier than 1 April 2014 continued to be governed by the Companies Act, 1956. The new Act has brought about increased Regulatory Framework, wider Management responsibility and higher Professional Accountability.

4.1.5.1 Statutory Audit/ Supplementary Audit

Statutory Auditors appointed by the Comptroller and Auditor General of India (C&AG), audit the financial statements of a Government Company. In addition, C&AG conducts the Supplementary Audit of these financial statements under the provisions of Section 143 (6) of the Act.

Audit of Statutory Corporations is governed by their respective Legislations. The State of Tripura had only one Statutory Corporation (Tripura Road Transport Corporation), which was working. The C&AG is the sole auditor of this Corporation in terms of Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 33(2) of the Road Transport Corporations Act, 1950.

4.1.5.2 Role of Government and Legislature

The State Government exercises control over the affairs of these PSEs through its administrative departments. The Government appoints the Chief Executive and Directors on the Board of these PSEs.

[135] Actual number of PSEs, which received equity, loans, grants/ subsidies from the State Government.

The State Legislature also monitors the accounting and utilisation of State Government investment in the PSEs. For this purpose, the Annual Reports of State Government Companies together with the Statutory Auditors' Reports and comments of the C&AG thereon are to be placed before the Legislature under Section 394 of the Act. Similarly, the Annual Reports of Statutory Corporations along with the Separate Audit Reports of C&AG are required to be placed before the Legislature as per the stipulations made under their respective governing Acts. The Audit Reports of C&AG are submitted to the Government under Section 19A of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971.

4.1.6 Arrears in finalisation of accounts

Financial statements of the Companies are required to be finalised within six months from the end of the relevant financial year *i.e.* by end of September in accordance with the provisions of Section 96 (1) of the Companies Act. Failure to do so may attract penal provisions under Section 99 of the Act. Similarly, the accounts of Statutory Corporations, are to be finalised, audited and presented to the Legislature as per the provisions of their respective Acts.

Timely finalisation of accounts is important for the State Government to assess the financial health of the PSEs and to avoid financial misappropriation and mismanagement. Persistent delay in finalisation of accounts is fraught with the risk of fraud and leakage of public money going undetected apart from violation of the provision of the Companies Act, 2013.

The details relating to finalisation of accounts by working PSEs as of 30 September 2024 is shown in **Table 4.1.6**.

Table 4.1.6: Position relating to finalisation of Accounts of working PSEs

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Number of working PSEs	15[136]	15	15	15	17[137]
2.	Number of Accounts finalised during the year	16[138]	13	18	13	17
3.	Number of Accounts in arrears	24	26	23	25	26
4.	Number of Working PSEs with arrears in Accounts	13	14	12	12	13
5.	Extent of arrears (number in years)	1 to 4 years	1 to 5 years	1 to 6 years	1 to 7 years	1 to 7 years

As could be noticed from **Table 4.1.6** that the accounts of only four[139] out of 17 working PSEs were up-to-date as on 30 September 2024. Remaining 13 working PSEs had a backlog of total 26 accounts for periods ranging from one to seven years. The oldest

[136] Included Tripura Power Generation Limited which was incorporated on 28 January 2015.

[137] Included two new companies, with arrear of 3 accounts *viz*. Tripura Nature Trials and Resort Limited (2022-23 and 2023-24) and Tripura Power Transmission Limited (2023-24).

[138] Included four arrear accounts of Tripura Power Generation Limited (2015-16 to 2018-19).

[139] Tripura Natural Gas Company Limited, Tripura Power Generation Limited, Tripura Power Transmission Limited and Tripura State Electricity Corporation Limited.

Accounts in arrears were since 2017-18 (seven Accounts), which related to 'Tripura Horticulture Corporation Limited' as detailed in **Appendix 4.1.1**.

The administrative departments concerned have the responsibility to oversee the activities of these entities and to ensure that their accounts are finalised and adopted by the PSEs within the stipulated period.

The Accountant General (Audit), Tripura had been taking up the matter regularly with the PSEs[140] and the administrative departments[141] concerned of the State Government for liquidating the arrears of accounts of PSEs. However, the State Government and the PSEs concerned could not address the issue to clear all pendency of accounts of the PSEs in a time bound manner.

4.1.7 Placement of Separate Audit Reports

Timely placement of SARs in the State Legislature is important to ensure timely reporting on the functioning of the Corporation to the stakeholders and fix accountability of the Management for its performance.

Tripura Road Transport Corporation (TRTC) was the only Statutory Corporation in the State of Tripura covered under the audit purview of C&AG. The Accounts of TRTC have been finalised upto 2019-20 and Separate Audit Reports (SARs) of the C&AG on these Accounts have also been issued. The SARs on the Accounts of TRTC have been placed (7 July 2023) in the State Legislature upto the accounting year 2019-20.

Recommendations:

a. ***The State Government may establish a dedicated unit to oversee the clearance of arrears in PSE accounts, set targets for individual PSEs, and monitor progress through this unit.***

b. ***The PSEs should reconcile their equity and loan figures with the State Government departments and ensure that any arrears in accounts are cleared.***

4.1.8 Investments made by State Government in PSEs whose accounts are in arrears

The State Government had invested ₹ 74.18 crore in six PSEs (equity: ₹ 74.18 crore and loans: Nil) during the years for which these PSEs had not finalised their accounts as detailed in **Table 4.1.7**.

Table 4.1.7: Investment by State Government in PSEs having accounts in arrears

(₹ in crore)

Sl. No.	Name of PSE	Accounts finalised upto	Accounts pending finalisation	Investment by State Government during the period of arrears	
				Equity	Loans
1	Tripura Horticulture Corporation Limited	2016-17	2017-18 to 2023-24	5.70	0.00
2	Tripura Tea Development	2022-23	2023-24	9.50	0.00

[140] October 2023, January, June and September 2024
[141] October 2023 and June 2024

Sl. No.	Name of PSE	Accounts finalised upto	Accounts pending finalisation	Investment by State Government during the period of arrears	
				Equity	Loans
	Corporation Limited				
3	Tripura Rehabilitation Plantation Corporation Limited	2020-21	2021-22 & 2023-24	9.70	0.00
4	Tripura Jute Mills Limited	2022-23	2023-24	31.13	0.00
5	Tripura Small Industries Corporation Limited	2022-23	2023-24	6.15	0.00
6	Tripura Handloom and Handicrafts Development Corporation Limited	2022-23	2023-24	12.00	0.00
Total:				**74.18**	**0.00**

In the absence of accounts and their subsequent audit, it could not be verified if the investments made and the expenditure incurred have been properly accounted for and the purpose for which the amount was invested was achieved or not.

The Government may consider not giving further financial assistance to the PSEs having backlog of Accounts until the accounts are made as current as possible.

4.1.9 Performance of PSEs as per their latest finalised accounts

The financial position and working results of working PSEs as per their latest finalised accounts as on 30 September 2024 are detailed in **Appendix 4.1.1. Table 4.1.8** provides the comparative details of working PSEs turnover and State GSDP for a period of five-year ending 2023-24.

Table 4.1.8: Details of working PSEs-turnover vis-à-vis GSDP

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Turnover[142]	1,289.82	1,742.31	1,878.68	2,077.17	2,107.82
GSDP[143]	54,151.12	53,504.12	62,302.46	72,347.54	82,624.73
Percentage of Turnover to GSDP	2.38	3.26	3.02	2.87	2.55

As can be seen from **Table 4.1.8** that the turnover of the working PSEs and the GSDP have shown an increasing trend during the five years under reference excepting the marginal decline (₹ 647.00 crore) in the GSDP during 2020-21. The year-wise percentage of State PSE turnover to GSDP, however, has shown a decreasing trend during recent three years (2021-22 to 2023-24). This was mainly due the comparatively slow pace of growth of PSE-turnover as against the GSDP during these three years.

[142] Turnover of working PSEs as per their latest finalised accounts as on 30 September of respective year
[143] GSDP figures as per MoSPI

4.1.9.1 Key parameters

Some other key parameters of PSEs performance as per their latest finalised accounts as on 30 September of the respective year are given in **Table 4.1.9**.

Table 4.1.9: Key Parameters of PSEs

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Debt	491.07	532.56	770.73	933.14	865.76
Turnover[144]	1,289.82	1,742.31	1,878.68	2,077.17	2,107.82
Debt/ Turnover Ratio	0.38:1	0.31:1	0.41:1	0.45:1	0.41:1
Interest Payments	6.97	12.89	14.40	26.02	35.34
Accumulated losses	1,120.95	1,055.60	1,181.86	1,485.57	1863.59[145]

Debt-Turnover Ratio

A low debt-to-turnover ratio (DTR) demonstrates a good balance between debt and income. Conversely, a high DTR can signal of having too much of debt against the income of PSEs from core activities. Thus, the PSEs having lower DTR are more likely to comfortably manage their debt servicing and repayments.

It can be noticed from **Table 4.1.9** above that during the period of five years (2019-24), the PSEs debt had increased by ₹ 374.69 crore (76.30 *per cent*) from ₹ 491.07 crore (2019-20) to ₹ 865.76 crore (2023-24). The major increase in the PSE debts was during 2021-22 (₹ 238.17 crore), which was mainly attributable to the increase of ₹ 235.40 crore (2021-22) in the long term debts of Tripura State Electricity Corporation Limited. A major portion (99.82 *per cent*) of PSE debts during 2023-24 pertained to Tripura State Electricity Corporation Limited (₹ 735.84 crore) and Tripura Industrial Development Corporation Limited (₹ 128.41 crore).

It can further be seen from **Table 4.1.9** that during 2019-24, the PSE Turnover had grown by ₹ 818.00 crore (63.42 *per cent*) from ₹ 1,289.82 crore (2019-20) to ₹ 2,107.82 crore (2023-24). However, more than 80 *per cent* (₹ 1,690.68 crore) of PSE Turnover (₹ 2,107.82 crore) during 2023-24 was contributed by one power sector PSE (Tripura State Electricity Corporation Limited).

During the four years (2019-23), the Debt to Turnover Ratio has increased from 0.38:1 (2019-20) to 0.45:1 (2022-23), which indicated a deterioration in the position of PSEs in the servicing and repayment of their long-term debts as compared to previous years. The position had slightly improved during 2023-24 as the Debt to Turnover Ratio reduced to 0.41:1.

Further, the accumulated losses of PSEs during 2019-24, had also increased by ₹ 742.64 crore (66.25 *per cent*) from ₹ 1,120.95 crore (2019-20) to ₹ 1,863.59 crore (2023-24),

[144] Turnover of working PSEs as per their latest finalised accounts as on 30 September of the respective year

[145] Overall accumulated losses of 17 working PSEs after taking into account the accumulated losses of 12 PSEs (₹ 2,183.02 crore) and accumulated profits of five PSEs (₹ 319.43 crore)

which was a drain on the financial resources of the State. Three PSEs [146] alone accounted for 99.89 *per cent* (₹ 1,861.63 crore) of the overall accumulated losses of PSEs during 2023-24.

4.1.9.2 Erosion of capital due to losses

The aggregate paid-up capital and accumulated losses of 17 working PSEs as per their latest finalised accounts as on 30 September 2024 were ₹ 1,677.16 crore and ₹ 1,863.59 crore respectively **(Appendix 4.1.1)**.

Analysis of investment and accumulated losses of these PSEs revealed that the accumulated losses (net of free reserves) of five[147] working PSEs (₹ 1,433.57 crore) had completely eroded their paid-up capital (₹ 846.00 crore) as detailed in the **Table 4.1.10**.

Table 4.1.10: PSEs with complete erosion of paid-up capital

(₹ in crore)

Name of PSE	Year of Accounts	Paid up capital	Accumulated losses
Tripura State Electricity Corporation Limited	2023-24	665.76	1109.73*
Tripura Road Transport Corporation	2019-20	163.96	288.04
Tripura Industrial Development Corporation Limited	2022-23	16.17	35.44
Agartala Smart City Limited	2022-23	0.10	0.35
Tripura Power Transmission Limited	2023-24	0.01	0.01
Total		**846.00**	**1,433.57**

**Net after adjusting 'free reserves' of ₹ 61.07 crore*

Accumulation of huge losses by these PSEs had eroded public wealth, which is a cause of serious concern and the State Government needs to review the working of these PSEs to either improve their profitability or close their operations.

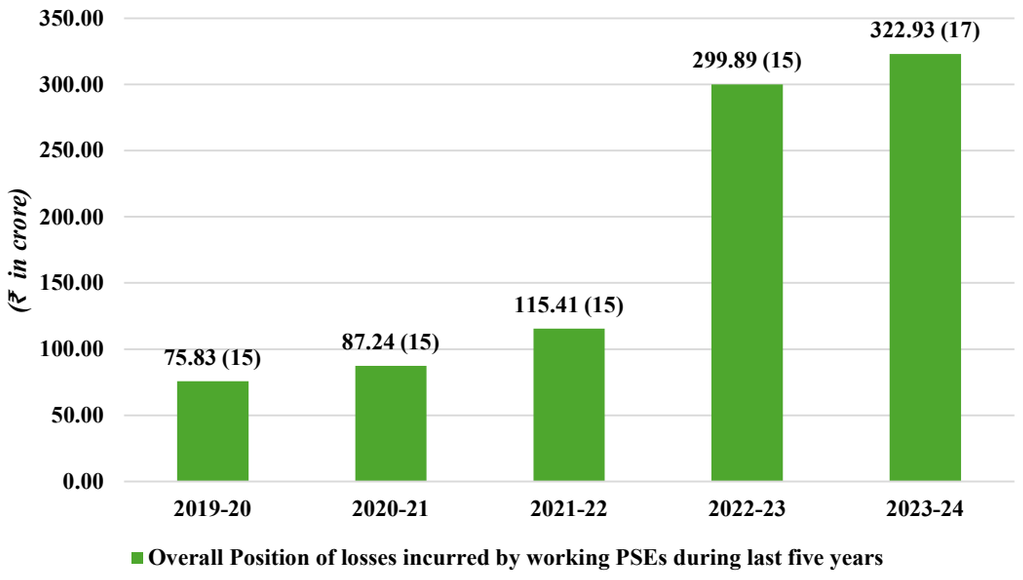
The overall position of losses[148] incurred by working PSEs during 2019-20 to 2023-24 are depicted in **Chart 4.1.2**.

[146] Tripura State Electricity Corporation Limited (₹ 1,170.80 crore), Tripura Jute Mills Limited (₹ 402.79 crore) and Tripura Road Transport Corporation (₹ 288.04 crore)

[147] Including one PSE (Tripura Power Transmission Limited), which had no direct equity investment by the State Government and its entire equity capital was subscribed by Tripura State Electricity Corporation Limited (holding company).

[148] As per the latest finalised accounts of working PSEs as on 30 September of the respective year

Chart 4.1.2: Overall Position of losses of working PSEs (No. of working PSEs)



(Figures in brackets show the number of working PSEs in respective years)

From **Chart 4.1.2**, it can be seen that the working PSEs incurred losses during all the five years under reference and had shown an increasing trend. The losses of working PSEs during last five years were mainly driven by the losses incurred by the power sector PSEs. The overall losses[149] of working PSEs, which were highest during 2023-24 (₹ 322.93 crore) were mainly contributed by the losses (₹ 324.19 crore) of Tripura State Electricity Corporation Limited.

During the year 2023-24, out of 17 working PSEs, six PSEs earned an aggregate profit of ₹ 42.35 crore and eleven PSEs incurred loss of ₹ 365.28 crore. The details of major contributors to overall profits and losses of working PSEs are given in **Table 4.1.11**.

Table 4.1.11: Major contributors to profits and losses of working PSEs

(₹ in crore)

Name of PSE	Latest finalised accounts	Profit (+)/ loss (-)
Tripura Natural Gas Company Limited	2023-24	(+) 40.91
Tripura State Electricity Corporation Limited	2023-24	(-) 324.19
Tripura Jute Mills Limited	2022-23	(-) 11.82
Tripura Industrial Development Corporation Limited	2022-23	(-) 10.03

4.1.9.3 Return on Capital Employed

Return on Capital Employed (ROCE) is a profitability metric that measures the long term profitability and efficiency of the total capital employed by a company. Companies create value when they generate returns on the capital employed. ROCE is

[149] Comprising the losses of six PSEs (₹ 365.28 crore) and profits of 11 PSEs (₹ 42.35 crore).

an important decision metric for long term lenders. ROCE is calculated by dividing a company's earnings before interest and taxes (EBIT) by the capital employed[150].

During 2023-24, the overall Capital Employed in 17 working PSEs as per their latest accounts was ₹ 740.40 crore. Out of 17 working PSEs, the ROCE of five PSEs[151] was positive (between 0.03 *per cent* and 21.22 *per cent*) while the ROCE of nine PSEs was negative. The ROCE of the remaining three PSEs (Tripura Power Transmission Limited, Tripura Road Transport Corporation and Agartala Smart City Limited) could not be worked out due to the complete erosion of their Capital Employed (**Appendix 4.1.1**).

4.1.10 Return on Investment on the basis of Present Value of Investment

The Rate of Real Return (RORR) measures the profitability and efficiency with which equity and similar non-interest bearing capital have been employed, after adjusting them for the time value. To determine the Rate of Real Return on Government Investment (RORR), the investment of the State Government[152] in the form of equity, interest free loans and grants/ subsidies given by the State Government for operational and management expenses less disinvestments (if any) has been considered, and indexed to their Present Value (PV) and summated. The RORR is then calculated by dividing the 'profit after tax' (PAT) by the sum of the PV of the Government investment.

During 2023-24, out of 15[153] working PSEs where the State Government had made direct equity investment, 10 PSEs incurred loss (₹ 365.27 crore) and 5 PSEs earned profit (₹ 1.44 crore) as per their latest finalised accounts (**Appendix 4.1.1**). On the basis of return on historical value, the State Government investment eroded by 12.28 *per cent* during 2023-24. On the other hand, the Rate of Real Return where the present value of investment is considered, the State Government investment eroded by 4.65 *per cent* as shown in **Appendix 4.1.2**. This difference in the percentage of investment erosion was on account of adjustments made in the investment amount for the time value of money.

4.1.11 Winding up of non-working PSEs

As on 31 March 2024, there was only one non-working PSE (*viz*. Tripura State Bank Limited), which had been non-functional since 1971. The said PSE was in the process of liquidation under Section 248 of the Companies Act, 2013[154] since 1971. Since the PSE was neither contributing to the State economy nor meeting the intended objectives of its formation, the liquidation process to wind up this PSE needs to be expedited.

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[150] Capital employed = Paid up share capital plus accumulated profits plus free reserves & surplus plus long term loans minus accumulated losses and deferred revenue expenditure

[151] Among these five PSEs, Tripura Natural Gas Company Limited had the highest positive ROCE of 21.22 *per cent.*

[152] As per the records of PSEs

[153] Excluding Tripura Natural Gas Company Limited (profit earned: ₹ 40.91 crore) and Tripura Power Transmission Limited (loss incurred: ₹ 0.01 crore), which had no direct equity investment from the State Government.

[154] The Companies Act, 2013 replaced the erstwhile Companies Act, 1956 with effect from 1 April 2014.

4.1.12 Impact of Audit Comments on Annual Accounts of PSEs

During October 2023 to September 2024, 14 working PSEs (all Companies) had forwarded 17 accounts to the Accountant General (Audit), Tripura. Sixteen accounts of thirteen Companies were selected for Supplementary Audit during the year while Non-Review Certificates (NRC) was issued against one year accounts of one Company. The audit reports of Statutory Auditors appointed by the C&AG and the supplementary audit conducted by the C&AG indicated that the quality of maintenance of State PSE accounts needs to be improved substantially. The details of aggregate money value of the comments of the Statutory Auditors and the C&AG are given in **Table 4.1.12**.

Table 4.1.12: Impact of audit comments on working Companies

(₹in crore)

Sl. No.	Particulars	2021-22		2022-23		2023-24	
		No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount
1.	Decrease in profit	4	7.05	1	3.26	1	0.03
2.	Increase in loss	3	11.87	6	7.93	10	11.20
3.	Non-disclosure of material facts	0	0.00	2	91.26	0	0.00
4.	Errors of classification	0	0.00	0	0.00	0	0.00

During the year, the Statutory Auditors had given qualified certificates on 16 accounts of 13 companies and Disclaimer certificate on the accounts of one[155] company. There were two instances of non-compliance with the Accounting Standards in three accounts. The audit comments were based on the non-compliance with AS-15 (Employee Benefits) and AS-29 (Provisions, Contingent Liabilities and Contingent Assets).

The only Statutory Corporation in the State (*viz*. Tripura Road Transport Corporation) for which the C&AG is the sole auditor, had not forwarded any accounts during the reporting period to the Accountant General (Audit), Tripura.

Gist of some of the important comments of the Statutory Auditors and C&AG in respect of accounts of the PSEs is as under:

Tripura Forest Development & Plantation Corporation Limited (2021-22)

- 'Provision for Income Tax' under 'Current Liabilities' was overstated by ₹ 2.39 crore due to not writing back the excess provisions created towards Income Tax liability despite the Tax Refunds received by the Company for the assessment years 2017-18 to 2020-21 on completion of the tax assessment. This correspondingly resulted in understatement of the 'Profit for the year' to the same extent.

[155] Tripura Forest Development and Plantation Corporation Limited (2021-22)

Tripura Handloom and Handicrafts Development Corporation Limited (2022-23)

- 'Current Liabilities' was overstated by ₹ 1.99 crore, due to carrying forward the long pending liabilities without confirmation and complete supporting details/ documentary evidence and as such, the same should have been written back.

Tripura State Electricity Corporation Limited (2023-24)

- There was an unreconciled difference of ₹ 451.63 crore (pending since July 2021) between the closing balances of 'Trade Receivables against power sold to domestic consumers' as included under 'Current Assets-Trade Receivables' (₹ 112.84 crore) and as recorded under Company's newly installed Tripura Revenue Management System Billing Software (₹ 564.47 crore). Since the difference in the Receivables is significant, the Company needs to reconcile the same at the earliest.
- Capital Work in Progress was overstated by ₹ 385.25 crore due to inclusion of various assets created under various Schemes which have already been closed for three to five years. This also resulted in the understatement of 'Property Plant and Equipment (PPE)' to the same extent. Due to the poor maintenance of the records and non-availability of complete details, depreciation chargeable on such assets and its impact on the 'Loss for the year' could not be quantified.

Tripura Small Industries Corporation Limited (2022-23)

- "Trade Payables" under "Other Current Liabilities" were overstated by ₹ 2.44 crore due to inclusion of long pending unreconciled balances which should have been written back since there was no confirmation or supporting details/ documents for these liabilities.
- "Other Current Assets" were overstated by ₹ 385.25 crore due to inclusion of long pending 'receivables', which have been carried forward for long periods without any confirmation/ supporting details and therefore should have been written off. This resulted in corresponding understatement of "Loss for the year" by the same extent.

4.1.13 Coverage of this Chapter

This Chapter contains two Compliance Audit Paragraphs titled "Unfruitful expenditure" and "Avoidable expenditure" under the Power Department involving a money value of ₹ 59.48 crore.

POWER DEPARTMENT
(Tripura State Electricity Corporation Limited)

4.2 Unfruitful Expenditure

The Company's failure to complete the Smart Grid project with the attributes of Advanced Metering Infrastructure and Peak Load Management resulted in unfruitful expenditure of ₹ 42.74 crore on the incomplete project apart from the avoidable expenditure of ₹ 1.10 crore on the manual meter readings and billings in respect thereof.

The Tripura State Electricity Corporation Limited (Company) was selected in August 2012 as one of 14 utilities identified for implementation of the Smart Grid Pilot Project under the India Smart Grid Task Force of the Ministry of Power (MoP), Government of India (GoI). In Tripura, the project was planned to be executed in the jurisdiction of Electrical Division (ED)-I, Agartala.

The proposed Project aimed to increase the billed energy, improve collection efficiency and reduce Aggregate Technical and Commercial[156] losses with empowerment of consumers and ensure consumer awareness and demand response. The implementation of the said Project was envisaged to bring about total cash-flow benefits of ₹ 6.29 crores/ annum out of which ₹ 5.82 crore/ annum benefit was to flow with the implementation of the Advanced Metering Infrastructure (AMI)[157] and ₹ 0.47 crore/ annum benefit was to flow with the implementation of Peak Load Management (PLM)[158].

The Smart Grid Pilot Project was designed to be implemented with funding shared equally between the Company and the MoP on a 50:50 basis. In August 2012, the MoP approved a project cost of ₹ 24.08 crore under the Integrated Power Development Scheme (IPDS), covering both AMI and PLM components

The Company revised the project cost in August 2015 from ₹ 24.08 crore (MoP's share being ₹ 12.04 crore) to ₹ 63.43 crore (MoP's share being ₹ 31.71 crore[159]). Audit noted that the Company had significantly expanded the scope to include the procurement of 26,880 smart meters with load switches instead of Automated Meter Reader (AMR) meters, along with additional hardware and software such as a Network Management

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[156] Aggregate Technical & Commercial (AT&C) losses are the total amount of energy lost in the electricity distribution system, including energy loss due to technical issues, theft, and billing inefficiency, as well as commercial losses due to payment defaults and collection inefficiency.

[157] Advance Metering Infrastructure (AMI) aims to provide Smart Meters to all consumers both domestic and non-domestic, the main objectives, *inter alia*, being to ensure (a) Advance meter reading, (b) Load control feature, (c) Meter Tamper detection, (d) Consumption profile identification, (e) Energy Audit, *etc*.

[158] Peak Load Management (PLM) aims to help the Grid-Discipline by partially curtailing load during peak times. This is achieved through consumer participation through incentives. The PLM, *inter alia*, aims in achieving the objectives *viz*. (a) Flatten the load curve, (b) Reduce the occurrence of black out, (c) Centralised control over load, *etc*.

[159] The project cost increased as in the tendering process, the rate quoted by the L1 bidder was 2.88 times higher than the estimated cost put to tender

System (NMS), web application servers, SAN storage, consumer portal, and SMS gateway. The significant changes in the scope of the work on the part of the Company, too, resulted in the revision of the project cost on a higher side and, as such, was indicative of deficient planning *ab initio* on the part of the Company.

The MoP approved the revised project cost proposed by the Company and disbursed a total of ₹ 50.74 crore between May 2016 and July 2018 for project implementation.

Scrutiny (August to October 2024) of the records of the Company revealed that:

- The Company appointed (October 2013) Power Grid Corporation of India Limited (PGCIL) as Project Management Consultant (PMC) for the implementation of the project in the Electrical Division-I, Agartala at an agreement cost of ₹ 3.02 crore.
- It awarded the work of "Implementation of Smart Grid Elements (Pilot) Tripura under the Electrical Division-I at Agartala" (September 2015) to a consortium consisting of M/s Wipro Limited (as Lead partner) and M/s JnJ Powercom Systems Limited (as the other partner) through three contracts[160].
- The Company and the Consortium signed the Contract Agreement in November 2015 with the Scheduled Completion Time of 18 months from the date of notification of award *i.e.* the work was to be completed by March 2017.
- As per the Contract, the Consortium was responsible for the installation, testing and commissioning of smart meters, ensuring communication of interval reads and daily reads from each meter to the control room, integration of the Smart Grid System with the existing Systems Applications and Products (SAP)[161] based metering, billing and collection system and other associated works as per agreement required for carrying out performance test, *etc*. The distribution of work between the Lead Partner i.e. M/s Wipro Limited and the other partner *i.e.* M/s JnJ Powercom Systems Limited as per the said Consortium Agreement[162] is depicted briefly in **Table 4.2.1**.

Table 4.2.1: Statement showing the work distribution between the Lead Partner and the other partner as per the Consortium Agreement

Sl. No.	Name of the Partners	Description of the work distribution as per the Consortium Agreement
1.	Lead Partner: M/s Wipro Limited	• Project Management being the Prime Bidder • Supply, installation and commissioning of Application/ Database Servers

[160] (a) Supply Contract (Price of plant and equipment ***also referred to as First Contract)*** for ₹ 54.95 crore, (b) Services Contract (Installation and training charges ***also referred to as Second Contract)*** for ₹ 8.44 crore and (c) Maintenance Contract ***(also referred to as Third Contract)*** for ₹ 16.68 crore. The total financial implication for the implementation of the said Smart Grid Project being ₹ 83.09 crore (including PMC cost of ₹ 3.02 crore).

[161] SAP is a German multinational software corporation that makes enterprise software to manage business operations and customer relations.

[162] An integral part of the Contract Agreement signed between the M/s Wipro Limited (Lead partner) and M/s JNJ Powercom Systems Limited (Other partner) in July 2014.

Sl. No.	Name of the Partners	Description of the work distribution as per the Consortium Agreement
		• Supply, installation and commissioning of required software not related to the Head End System • Overall solution design including the AMI solution
2	Other partner: M/s JnJ Powercom Systems Limited	• Supply & Installation of the Head End System[163] • Ensure the availability of Meter Data • Planning the schedule for AMI • Supply of Meter Data Acquisition System (MDAS[164]) software, Smart Meters • Maintenance of the complete AMI and PLM.

- The Company failed to include penal clauses in any of the contracts (namely contract with PMC as well as three contracts with the consortium) to safeguard the interests of the State Government in case of fundamental breach of the contract. As per Section 6.0 (viii) of the Agreement between TSECL and PGCIL, the consultancy fee was not to be withheld in case of commissioning delays not attributable to PGCIL. Audit observed that the Company released the entire consultancy fee of ₹ 3.02 crore to PGCIL even though the project suffered inordinate delays and was ultimately short-closed without achieving its objectives. The aforementioned payment of ₹ 3.02 crore, though to the extent of 100 *per cent* and in compliance with the contractual provisions protecting PGCIL against liability for delays beyond its control indicated a weakness in overall contract structuring, where consultancy fees were decoupled from the measurable deliveries or commissioning success. The Company, thus, incurred expenditure without securing accountability for effective project outcomes.

- The businesses, as a matter of fact, being carried out by the Commercial Entities in the dynamic cut-throat competitive market conditions, it therefore, was incumbent on the part of the Company to incorporate the provisions of financial safeguards *viz*. "Risk & Cost Clauses and/ or Reassignment Provisions subject to adequate Risk & Cost Clauses to the Implementing Agency" in the Contract Agreement particularly in the event of possible fall-out/ disputes amongst the partners of the Consortium. However, the Company failed to do so which was indicative of the flawed Procurement Process on account of the deficient contract to that extent.

- The Control Centre, an essential prerequisite for the effective operation of smart meters, was primarily responsible for integrating the MDAS software with the smart meters to enable remote meter reading, manage energy consumption, detect

[163] A Head-End System (HES) in smart metering acts as the central communication and management platform for a utility's smart meter network. It is the **"Nerve Centre"** that receives, processes, and manages data from thousands or even millions of smart meters. This includes collecting consumption data, performing remote diagnostics, and facilitating accurate billing.

[164] Meter Data Acquisition System (MDAS) Software is a software that collects, processes, and manages data from smart meters, often used for utilities and other organisations that rely on meter data.

meter tampering, optimise utility operations, and ensure Grid Discipline. The Company handed over the Control Centre to M/s Wipro Limited before March 2016. The Hardware Site Acceptance Test (SAT) was successfully conducted at the Control Centre in March 2016, followed by the initial Software Final Acceptance Test (FAT) in December 2016.

- Out of 45,290 smart meters to be installed in the ED-I, the Consortium could install only 43,081 smart meters up to July 2019 after inordinate delay of 27 months from the scheduled completion time (March 2017). Out of the 43,081 smart meters so installed, only 34,300 smart meters were found to be communicating to the Control Centre. However, within a period of two to three months, these 34,300 smart meters also stopped communicating with the Control Centre due to technical glitches.
- The Consortium failed to provide to the Company the Management Information System (MIS) in relation to the critical functionalities like daily billing reads on a monthly basis, data pertaining to the peak demand during the peak hours and off-peak hours, peak load management, Demand Response (DR)/ Demand Side Management (DSM)[165], interval reads, and analytics based on interval reads, energy audits, *etc*. for the period commencing from August 2018 to May 2021. The performance testing of the smart metering system, being the crucial technical requirement of the contract, as such, could not be done due to failure on the part of the Consortium to provide the MIS.
- In the meeting convened (March 2020) by the Company with all the stakeholders[166], the Consortium, in response to the concerns raised by the Company over non-submission of the aforementioned MIS, agreed to resolve all the pending issues such as improvement in daily reads, billing reads, energy audit, warranty replacements, performance testing, *etc*. The Consortium also agreed to provide new MDAS along with proper license on their risk and cost. However, the Consortium Partner failed to provide these deliverables even after the lapse of a period of one year until May 2021.
- M/s POWERCOM, the Israeli technology provider and Original Equipment Manufacturer (OEM) for M/s JnJ Powercom Systems Limited, failed to supply the required MDAS, which were critical for enabling essential meter communication functionalities. This fundamental non-performance meant that the installed meters could not support advanced features such as remote reading, load control, and tamper detection. The absence of MDAS and associated critical system components, clearly defined as responsibilities under the Consortium Agreement, prevented the execution of performance testing and formal system acceptance. This

[165] DSM is a cost-effective strategy that uses a variety of activities to reduce energy acquisition costs. These activities include (a) Energy Efficiency (EE), (b) Demand Response (DR), (c) Distributed Energy Resources (DER), (d) Incentivising customers to modify their energy consumption patterns during peak hours and (e) Encouraging customers to install end-use technologies that consume less energy.

[166] Ministry of power, GoI, Power Department, Government of Tripura, National Smart Grid Mission-Project Management Unit, Power Grid Corporation of India Ltd., TSECL.

failure to deliver core technological elements not only represented a breach of contractual obligations but also caused inordinate delays, ultimately leading to the collapse and premature closure of the project without achieving its intended objectives.

- In view of the inability of M/s JnJ Powercom Systems Limited to close the project on time, M/s Wipro Limited requested (August 2020) the Company to allow it to take over the complete responsibility of the project closure from M/s JnJ Powercom Systems Limited as per the stipulation of the Consortium Agreement.

Examination of the records of the Company further revealed that:

- The Company, notwithstanding the absence of any clause pertaining to reassignment of responsibility for execution of the work in the Consortium Agreement, accorded approval (April 2021) to M/s Wipro Limited's proposal for re-implementation of the project with M/s Abhar Tech and M/s Iskra Meco as manufacturer for supply and installation of field devices.
- The Company, while according approval to M/s Wipro Limited proposal for re-implementation of the project, failed to exercise due-diligence and safeguard the financial interests of the Company by imposing liquidated damages and/ or penalties for failure on the part of M/s Wipro Limited to provide the deliverables even after a considerable time-overrun of four years.
- The Company had accorded approval to M/s Wipro Limited for Proof of Concept (POC)[167] of 6,000 new smart meters under the pilot project with the new technology followed by the balance number of meters[168] after successful POC. However, after Product Data Integration (PDI)[169] and FAT, M/s Wipro Limited supplied only 5,000 meters of which 4,986 meters were installed at the Consumers' premises.
- M/s Wipro Limited expressed (February 2022) their inability to complete the project by March 2022 and requested the Company to give extra time to complete the project. In the 23rd meeting of the Monitoring Committee for IPDS held (22 March 2022) under the chairmanship of the Secretary (Power), GoI, the Company requested for an additional three months' time to resolve the issues. However, the Monitoring Committee decided that no further extension could be given for completing this project and no further funding would be available for the same on the reasoning that the pilots were sanctioned for demonstration of Smart Grid Technologies and since the purpose has been served, this pilot could be closed.
- In June 2022, the Company issued a notice of intent to short-close the project on an '*as is, where is*' basis to the Lead Partner, M/s Wipro Limited, and subsequently

[167] Proof of Concept (POC) is a small-scale experiment that demonstrates if a product or service can be successfully deployed in the real world.
[168] 45,290 smart meters installed earlier.
[169] Product Data Integration (PDI) is a solution that integrates product data from various sources within a Company. PDI ensures that all departments have access to consistent and up-to-date data.

short-closed the contract without invoking the 'Risk & Cost' clause for breach of contractual obligations by the consortium. Presently, all the equipment other than the smart meters, subsequent to short-closure of the Smart Grid Pilot Project, are kept in shut-down mode under the Company's custody. The Company had already made total payments amounting to ₹ 42.74 crore to M/s Wipro Limited (up to August 2019) and returned the Performance Bank Guarantee (PBG) of ₹ 2.40 crore in June 2022. This decision was taken despite recommendations from the Technical Wing to invoke the 'Risk & Cost' clause and was made without obtaining concurrence from the Finance Wing or approval from the Board of Directors.

- The Board of Directors of the Company, at its 100th meeting held in September 2022 under the Chairmanship of the Secretary, Power Department, GoT directed that an enquiry committee be constituted to review the contract with a view to identifying clauses that could allow the imposition of penalties and/ or the revocation of the Performance Bank Guarantee (PBG) against the implementing partner. However, audit found no records indicating any follow-up action taken on these directives.
- ED-I reverted to manual meter reading and door-to-door delivery of electricity bills using meter-reader services. The expenditure incurred on manual meter reading during 2018–19 to 2023–24 (up to December 2023) amounted to ₹ 1.10 crore. This reliance on manual processes effectively defeated the primary purpose of the project, which was to deploy smart meters to enable advanced meter reading, load control, meter tamper detection, consumption profiling, and comprehensive energy audits.

Audit concluded that:

- the failure of the Smart Grid Pilot Project in Tripura resulted from a combination of vendor non-performance, weak contractual safeguards, ineffective governance, technical shortcomings, and funding challenges.
- The consortium, led by M/s JnJ Powercom Systems Limited, failed to deliver critical components such as the Meter Data Acquisition System and fully functional smart meters – elements essential to the project's success. Poor coordination among consortium partners contributed to incomplete system integration and persistent operational inefficiencies. Despite repeated assurances during meetings, key issues such as performance testing, software acceptance, and energy audit implementation remained unresolved throughout the project period.
- Contract management by the Company was similarly deficient. Penalties for delay or non-performance were not enforced, and the "Risk & Cost Clause" was not invoked despite clear breaches of contractual obligations. The premature return of ₹ 2.40 crore Performance Bank Guarantee further weakened financial safeguards, ignoring explicit recommendations from the Technical Wing and proceeding without the concurrence of the Finance Wing. The underlying contract itself lacked robust legal provisions, including a clear clause for reassignment of responsibilities

in the event of a partner's default, leaving the project vulnerable to the consortium's failures.

- Governance and oversight were inconsistent and largely reactive. While the Board of Directors eventually directed the formation of an inquiry committee to examine contractual remedies, these steps were taken late in the process, and no evidence was found of any substantive follow-up on those directives. This points to systemic accountability gaps and inadequate decision-making.
- Technically, the project suffered from prolonged delays, exceeding the scheduled completion time by 27 months, without achieving its core objectives. Essential functionalities such as energy audits, load control, and advanced metering capabilities never materialised. As a result, the utility was forced to revert to manual meter reading, entirely defeating the project's purpose and incurring avoidable expenditures.
- Finally, these persistent delays and operational failures compromised funding support from the Ministry of Power. Further assistance from the Centre was withheld beyond December 2020 due to the project's continued non-completion, exacerbating financial pressures on the Company and leaving significant investments unproductive.

Thus, the failure in implementation of the project was rooted not only in procurement deficiencies and weak contract management but also in inadequate planning and change management. The significant change in scope from AMR meters to advanced smart meters with complex ICT systems led to substantial cost escalation, increased technical complexity, and elevated implementation risk without ensuring appropriate contractual safeguards, vendor capacity assessment, or revised competitive bidding. This poor management of scope change, combined with failures in enforcing contract conditions and risk mitigation measures, resulted in unfruitful expenditure of ₹ 42.74 crore and avoidable costs of ₹ 1.10 crore on manual meter readings, while failing to deliver the intended service benefits under the Smart Grid Pilot Scheme.

The Government replied (August 2025) that despite their best efforts, the Company could not complete the Smart Grid Project on account of (a) the Covid-19 Pandemic and (b) refusal by the GoI in respect of further time-extension requested for by the Company. The State Government further stated that to complete the Smart Grid Project and to make the existing PLCC smart meters functional, a Letter of Award (LoA) had been issued (July 2025) to another Consortium[170].

The reply of the State Government is not acceptable since it is silent on the core issues highlighted by audit. Further, the issuance of LoA afresh to the new Consortium by the Company established the inadequate planning, execution and deficient project management which led to unfruitful expenditure of ₹ 42.74 crore and avoidable costs of ₹ 1.10 crore.

[170] M/s Aradhana Agency (lead partner) & M/s. Yitran Technologies Private Limited (other partner)

POWER DEPARTMENT

(Tripura State Electricity Corporation Limited)

4.3 Avoidable expenditure

Failure of the Company to obtain Environmental Clearance from the Ministry of Environment, Forest and Climate Change, Government of India in violation of the Environment Impact Assessment Notifications, 1994 and 2006 before commissioning of the 3x21 MW units of Gas Based Thermal Power Station at Rokhia, resulted in avoidable expenditure of ₹ 15.64 crore.

The Union Ministry of Environment, Forest and Climate Change (MoEF&CC)[171], Government of India, under the Environmental (Protection) Act 1986, promulgated an Environmental Impact Assessment (EIA) Notification, 1994 (January 1994) and subsequent amendment in September 2006, mandating Environmental Clearance (EC) for expansion and modernisation of existing projects or activities or for setting up of new projects listed in the Schedule of the said notifications. Further, all the projects were broadly categorised into two categories - Category 'A' and Category 'B', based on the spatial extent of potential impacts on human health and natural and manmade resources. Projects classified under Category 'A' require prior EC from the Ministry, while those under Category 'B' shall secure clearance from the respective State Environment Impact Assessment Authority (SEIAA). No construction activity or land development, except for activities limited to land acquisition or securing of land, shall be undertaken by the project management without obtaining the requisite prior Environmental Clearance.

Furthermore, the General Condition of the EIA Notification, 2006 stated that, any project or activity specified in Category 'B' will be treated as Category 'A', if located in whole or in part within 10 Kilometers (km) of inter-State boundaries and international boundaries.

Examination (August-October 2024) of the records of the office of the Managing Director, Tripura State Electricity Corporation Limited (Company) revealed that between August 2002 and August 2013, the Company commissioned 3x21 Mega Watt (MW)[172] Gas Based Thermal Power Station (TPS) at Rokhia in Sepahijala District, by replacing the existing six units[173], each with an eight MW capacity. First two units (2x21 MW) were commissioned in August 2002 and March 2006 *i.e.* prior to EIA notification, 2006. As per the EIA notification, 1994 and amendment dated 13 June 2002, fresh thermal power projects with project cost less than ₹ 100 crore and expansion proposals with project cost less than ₹ 50 crore do not require EC. However, the project cost for first was ₹ 85.17 crore and second unit was ₹ 80.94 crore. Thus, both the units required EC as per EIA notification, 1994. Further, the third unit was commissioned after the EIA notification, 2006. Capacity wise (63 MW), the project

[171] Erstwhile known as Union Ministry of Environment and Forests (MoEF)
[172] Comprising three units (Unit VII, Unit VIII and Unit IX) with 21 MW capacity each
[173] Units I to VI were commissioned between March 1990 and August 1997.

was placed under Category 'B'[174], however its location within 10 Km of the international boundary[175] necessitated its classification as Category 'A', thereby requiring EC from the MoEF&CC. However, no EC was obtained for establishment of all the three 21 MW units before commissioning the units.

The Company engaged (July 2013) M/s SENES Consultants India Private Limited, Kolkata for the EIA study and to facilitate the obtaining of the EC from the MoEF&CC within six months. In October 2013, the company applied for EC for the 3x21 MW units to MoEF&CC. However, the Consultant discontinued the work (December 2018), leading to the procedural delays for obtaining the EC. Subsequently, the Company engaged (August 2019) M/s MITCON Consultancy and Engineering Services Limited, Pune for EIA study and obtaining of the EC from the MoEF&CC, with the scheduled completion period of six months starting from August 2019. The Company finally submitted (August 2022) an application[176] to the MoEF&CC for EC after nearly three years after engaging the second consultant. Overall, there was a delay of more than eight years in submitting the application for EC after the initial engagement of the Consultants.

Meanwhile, the Expert Appraisal Committee (EAC) constituted by the Ministry for EIA on Thermal Power & Coal Mining Projects in a meeting held on August 2014 observed that though capacity wise, the project falls under Category 'B', due to the provisions of General Condition of the EIA Notification, 2006 *i.e.* the location of the project site being within 10 km of the international boundary, the project is considered as Category 'A'. The Company acknowledged this violation in its communication (August 2014) to the MoEF&CC and committed to follow MoEF&CC Guidelines in the future.

The MoEF&CC accorded (November 2023) the EC to the Company with a direction to (a) pay penalty of ₹ 3.79 crore to the Tripura State Pollution Control Board (TSPCB) and (b) total consolidated damage cost of ₹ 9.75 crore to be submitted through a bank guarantee towards the Remediation Plan and Natural and Community Resources Augmentation Plan and (c) to incur Corporate Environmental Responsibility (CER) expenditure of ₹ 2.10 crore over a period of three years. The Company paid (November 2023) a penalty of ₹ 3.79 crore to the TSPCB and submitted (November 2023) Bank Guarantee for consolidated damage cost of ₹ 9.75 crore to the TSPCB.

Thus, the Company faced significant delays in obtaining EC for its 3x21 MW Thermal Power Station at Rokhia, primarily due to its own ignorance, procedural lapses and consultant disengagements. Despite initiating the EC process in 2013, the application was only submitted in 2022, resulting in an overall delay exceeding eight years. The avoidable expenditure of ₹ 15.64 crore[177] incurred towards penalties and remediation

[174] Threshold limit for Category 'B' is Thermal Power Plants with less than 500 MW
[175] India-Bangladesh International Border is situated at 3.25 km East of the project site
[176] Application was submitted on PARIVESH portal. (Pro-Active and Response facilitation by Interactive, Virtual Environment Single Window Hub). It is a web-based system developed by MoEF&CC for online submission and monitoring of proposals seeking environmental, forest and wildlife clearances.
[177] ₹ 3.79 crore + ₹ 9.75 crore + ₹ 2.10 crore

was a direct consequence of these persistent lapses in statutory compliance and internal oversight.

The Government replied (May 2025) that;

- As per the EIA Notification 1994, EC was not required for a project whose investment is less than ₹ 100 crore. Investment for Unit -VII of TPS Rokhia was ₹ 85.17 crore only.
- As per the EIA Notification 2006, EC was not required for a project whose capacity is equal to or less than 500 MW. Installed capacity of Rokhia as on 31 March 2006 was 42 MW (2 X 21 MW) after installation of Unit-VII and Unit-VIII. Accordingly, Environment Clearance was not required in this case.
- Due to acute power crisis in the State, Unit-IX was commissioned on 31 March 2013 considering the fact that TSECL had already obtained Environment Clearance for 91 MW and requesting clarification from MoEF& CC.

The reply of the Government is not tenable and is factually incorrect for the following reasons:

The Government contended that Environmental Clearance (EC) was not required for Unit-VII since the project cost was ₹ 85.17 crore, which was below ₹ 100 crore. This argument reflects an incorrect understanding of the EIA Notification, 1994 and its amendments. As per the amendment dated 13 June 2002 to the 1994 Notification: (i) fresh thermal power projects with investment less than ₹ 100 crore were exempt and (ii) however, for expansion or modernisation projects, the threshold was ₹ 50 crore.

The project involved replacement of existing units and thus constituted expansion/ modernisation, rendering the applicable threshold ₹ 50 crore. Since the cost of both Unit-VII and Unit-VIII exceeded ₹ 50 crore, prior EC was mandatory under EIA Notification, 1994.

The Government's assertion that EC was not required under EIA Notification, 2006 because the installed capacity was less than 500 MW is also erroneous. As per the EIA Notification, 2006:

Thermal power projects below 500 MW are generally categorised as 'Category B', requiring clearance from SEIAA. However, the General Condition of the Notification stipulates that if the project is located within 10 km of an international boundary, it automatically falls under 'Category A', necessitating prior EC from MoEF&CC, regardless of capacity.

The 3x21 MW Rokhia project site is located within 10 km of the international border, and thus triggering this condition *i.e.* the provisions applicable to Category 'A' project. Therefore, prior EC from MoEF&CC was mandatory for commissioning Unit-IX.

The Company, in its communication dated August 2014 to MoEF&CC, had itself admitted violation of EC requirements and committed to adhere to the guidelines in future. The present denial contradicts this admission and undermines the credibility of

the Government's current stance.

Beyond the initial non-compliance, the Company failed to exercise due diligence in monitoring the performance of consultants engaged for obtaining ex-post EC. The disengagement of the first consultant, prolonged delays in engaging the second consultant, and procedural delays resulted in an inordinate delay of over eight years before submission of the EC application. The Government's reply is silent on these avoidable lapses in internal governance and contract management.

The procedural violations and delays led directly to the imposition of penalties, remediation costs, and other financial liabilities amounting to ₹ 15.64 crore. Had the Company adhered to statutory provisions from the outset and exercised effective oversight, these financial repercussions could have been avoided.

The delay in obtaining EC for the Rokhia Thermal Power Station was primarily due to procedural lapses and consultant disengagements. This delay led to the imposition of penalties and avoidable expenditure of ₹ 15.64 crore for violation of the EIA Notification.

CHAPTER V: REVENUE SECTOR

CHAPTER V: REVENUE SECTOR

5.1 GENERAL

5.1.1 Trend of Revenue Receipts

The Tax and Non-tax Revenue raised by Government of Tripura during the year 2023-24, the net proceeds of State's share of Union Taxes and Duties assigned to the State and Grants-in-aid received from the GoI during the year and the corresponding figures for the preceding four years are given in **Table 5.1.1**.

Table 5.1.1: Trend of revenue receipts

(₹ in crore)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
I.	**Revenue raised by State Government**					
	Tax Revenue	2,101.79	2,332.44	2,616.31	2,999.68	3,287.41
	Non-tax Revenue	271.65	285.49	274.11	402.35	420.52
	Total	**2,373.44**	**2,617.93**	**2,890.42**	**3,402.03**	**3,707.93**
	Increase over previous year (per cent)	***11.01***	***10.30***	***10.41***	***17.70***	***8.99***
II.	**Receipts from the GoI**					
	Net proceeds of State Share of Union Taxes and Duties	4,211.78	4,218.45	6,077.52	6,724.23	7,996.82
	Grants-in-aid	4,416.37	6,456.02	8,646.01	8,182.75	8,833.27
	Total	**8,628.15**	**10,674.47**	**14,723.53**	**14,906.98**	**16,830.09**
III.	**Total Revenue Receipts of the State Government (I and II)**	**11,001.59**	**13,292.40**	**17,613.95**	**18,309.01**	**20,538.02**
IV.	**Percentage of I to III**	**21.57**	**19.69**	**16.41**	**18.58**	**18.05**

***Source**: Finance Accounts*

Chart 5.1.1: State and Central share in total revenue

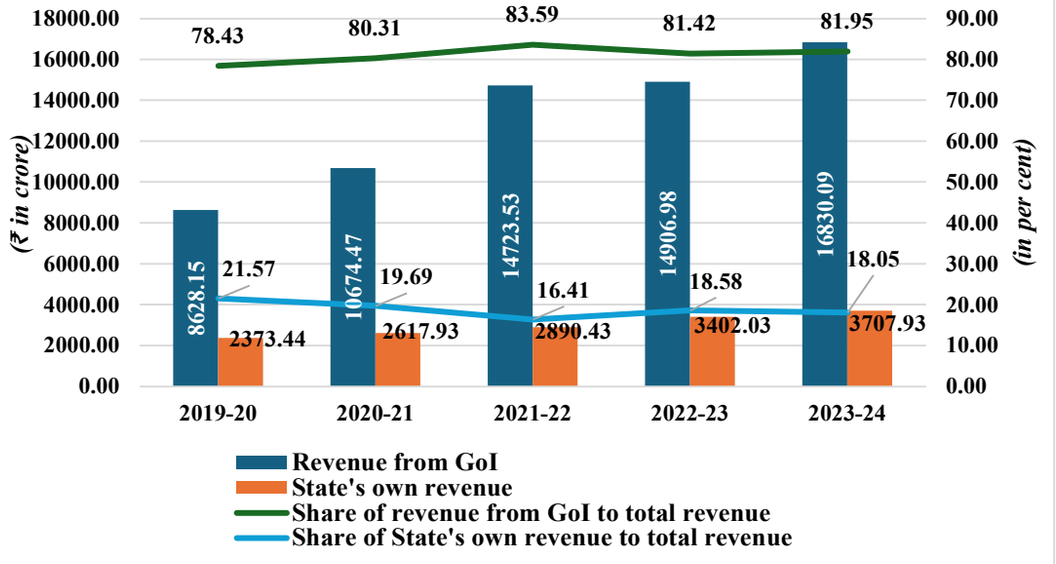


Table 5.1.1 and **Chart 5.1.1** indicates that during the year 2023-24, the revenue raised by the State Government was ₹ 3,707.93 crore which was 18.05 *per cent* of the total Revenue Receipts. The balance 81.95 *per cent* of the revenue receipts during 2023-24

was received from the GoI in the form of State share of Union Taxes and Duties and Grants-in-Aid. The collection of own revenue increased by ₹ 305.90 crore during 2023-24 as compared to previous year and the rate of growth of own revenue decreased by 8.99 *per cent* in 2023-24 as compared to 17.70 *per cent* during 2022-23. Revenue Receipts of the State increased by 12.17 *per cent* from ₹ 18,309.01 crore in 2022-23 to ₹ 20,538.02 crore in 2023-24.

5.1.1(a) Tax Revenue

During 2023-24 collection of Tax revenue increased by ₹ 287.73 crore (9.59 *per cent*) over the previous year. The details of Tax Revenue raised during the period 2019-20 to 2023-24 are indicated in **Table 5.1.2**

Table 5.1.2: Components of Own Tax Revenue during 2019-20 to 2023-24

(₹ in crore)

Head of revenue	2019-20	2020-21	2021-22	2022-23	2023-24	Increase (+) or decrease (-) of actual in 2023-24 over 2022-23 (*per cent*)
Sales Tax/ Value Added Tax (VAT)	435.88	403.19	463.12	463.57	541.15	16.74
Goods and Service Tax	1,026.63	1,056.01	1,282.69	1,459.01	1,589.78	8.96
State Excise	231.70	287.36	319.60	368.11	417.00	13.28
Stamps and Registration Fees	61.67	69.53	89.65	102.53	115.15	12.31
Taxes on Vehicles	97.14	97.41	103.22	117.55	142.73	21.42
Other Taxes on Income and Expenditure	43.59	41.00	41.75	37.99	41.23	8.53
Land Revenue	12.98	9.85	8.94	12.59	22.24	76.65
Other Taxes and Duties on Commodities and Services	161.58	255.84	273.37	402.49	374.63	(-)6.92
Taxes & Duties on Electricity	30.54.	112.09	33.74	35.60	43.48	22.13
Others	0.08	0.16	0.23	0.24	0.02	(-)91.67
Total	**2,101.79**	**2,332.44**	**2,616.31**	**2,999.68**	**3,287.41**	**9.59**

***Source**: Finance Accounts*

Goods and Service Tax: The reason attributed by the Finance (Excise and Taxation) Department for increase of collection of Goods and Service Tax (8.96 *per cent*) was due to more collection of SGST and Integrated GST (IGST) than the previous year.

Taxes on Vehicles: The reason attributed by the Transport Department for increase of collection of Taxes on Vehicles (21.42 *per cent*) was due to cashless payment system introduced (7 November 2023) in all District Transport Offices for providing transparent Motor Vehicles related services in Tripura. Due to this mode, revenue collection from registration of private vehicles, Road Tax, fitness certificate, permit,

transfer of ownership, *etc*. had increased from the previous year and also enforcement drive against the traffic violators, overloading had been conducted on a regular basis.

Land Revenue: The Land Revenue Department attributed the increasing trend in the collection of land revenue to the implementation of flat rate of five *per cent* on the existing value of land, applied in a compounding manner, with effect from 1 April 2021.

Stamp and registration Fees: The reason attributed by the Revenue Department for increase in collection of Stamp and Registration Fees (12.31 *per cent*) was due to increase in transaction of land.

The other departments (indicated in **Table 5.1.2**), despite being requested (August 2024), did not furnish (November 2024) the reasons for variations in Tax Receipts with respect to the previous year.

5.1.1(b) Non-tax Revenue

During 2023-24 collection of Non-tax revenue had increased by ₹ 18.17 crore (4.52 *per cent*) over the previous year. The details of the Non-Tax Revenue raised during the period 2019-20 to 2023-24 are indicated in **Table 5.1.3**.

Table 5.1.3: Components of Non-tax Revenue during 2019-20 to 2023-24

(₹ in crore)

Sl. No.	Head of revenue	2019-20	2020-21	2021-22	2022-23	2023-24	Increase (+)/ decrease (-) of actual in 2023-24 over 2022-23 (*per cent*)
1	Interest Receipts	19.25	18.11	24.43	22.93	27.15	18.40
2	Industries	100.27	89.56	86.62	161.94	156.65	(-)3.27
3	Police	65.13	75.79	82.77	122.42	145.94	19.21
4	Public Works	4.95	6.94	6.67	6.11	8.61	40.92
5	Forestry and Wildlife	13.82	19.45	21.35	15.83	16.56	4.61
6	Water Supply and Sanitation	1.25	1.28	1.87	1.46	1.26	(-)13.70
7	Misc. General Services	20.44	44.11	23.70	29.71	25.80	(-)13.16
8	Other Administrative Services	8.29	5.22	7.07	6.58	7.42	12.77
9	Medical and Public Health	8.94	1.88	1.73	3.54	3.25	(-)8.19
10	Crop Husbandry	2.98	2.54	2.33	2.94	2.09	(-)28.91
11	Animal Husbandry	2.05	1.57	1.30	1.42	1.58	11.27
12	Housing	2.16	2.03	2.23	2.57	1.94	(-)24.51
13	Education, Sports, Art and Culture	1.05	1.04	0.76	2.98	2.45	(-)17.79
14	Stationery and Printing	2.15	1.50	1.06	1.46	1.76	20.55
15	others[178]	18.92	14.47	10.22	20.46	18.06	(-)11.73
Total		**271.65**	**285.49**	**274.11**	**402.35**	**420.52**	**4.52**

***Source**: Finance Accounts*

[178] Comprising 23 Major Heads including dividends and profits

Crop Husbandry: The reason attributed by the Agriculture & Farmers Welfare Department for decrease in collection (28.91 *per cent*) was due to less collection of Sale Proceeds of Agri Farm Produce, Cold Stores, selling of Tender Forms, *etc*.

Stationery and Printing: The reason attributed by the General Administration (Printing & Stationery) Department for increase in collection (20.55 *per cent*) was due to increase in number of requisitions and collection of outstanding dues.

The other departments (indicated in **Table 5.1.3**), despite being requested (August 2024), did not furnish (November 2024) the reasons for variations in Non-tax Revenue Receipts with respect to the previous year.

5.1.2 Revenue and return filing trends

5.1.2(i) GST Revenue of Government of Tripura: Comparison between budget estimates and actual receipts

The comparison of budget estimates and the corresponding actual collection of Goods and Service Tax (GST) during the period from 2020-21 to 2023-24 are shown in **Table 5.1.4**.

Table 5.1.4: Revenue from GST during 2020-21 to 2023-24

(₹ in crore)

Year	Budget Estimates (BE)	Revised Estimates (RE)	Actuals
	State GST	State GST	State GST
2020-21	1,310.70	984.80	1,056.01
2021-22	1,122.67	1,250.51	1,282.69
2022-23	1,425.58	1,459.04	1,459.01
2023-24	1,634.09	1,712.90	1,589.78

***Source**: Information furnished by office of the Accountant General (A&E), Tripura*

It may be seen from **Table 5.1.4** that, although the RE targets were achieved in the years 2020-21 and 2021-22, the actual collection was less than the RE projections for the years 2022-23 and 2023-24. The State's GST collection steadily increased over the years from ₹ 1,056.01crore in 2020-21 to ₹ 1,589.78 crore in 2023-24.

5.1.2(ii) Trends of Integrated GST apportionment to the State and its cross utilisation

The IGST[179] collected is apportioned between the Centre and the State where the goods or services are consumed. The revenue is allocated to the Centre at the CGST rate, and the remaining amount is apportioned to the consuming State.

The trends of IGST apportionment to the State and its cross utilisation are given in **Table 5.1.5**.

[179] IGST: It is a tax collected by the Central Government for an inter-State sale.

Table 5.1.5: Integrated Goods and Services Tax

(₹ in crore)

IGST component	2020-21	2021-22	2022-23	2023-24
IGST apportioned to the State as per Section 17 of IGST Act, 2017	124.17	103.55	163.70	198.29
IGST provisionally/ ad-hoc apportioned to the State	74.82	61.68	45.50	(-)21.60
IGST cross utilised between				
SGST[180] as IGST	(-) 42.96	(-) 57.15	(-) 80.88	(-)71.65
IGST as SGST	(+) 531.32	(+) 788.16	(+) 899.40	(+)973.62
Apportionment of IGST – Transfer of Interest Compound to SGST			0.28	0.34

Source: *Information furnished by office of the Accountant General (A & E), Tripura*

5.1.2(iii) Registration under GST

The total registrants under GST as on 31 March 2024 were 34,639, of which normal taxpayers were 31,848 which accounted for 91.94 *per cent* and composition taxpayers were 1,661 which accounted for 4.80 *per cent*. The category wise registrations under GST is given in **Table 5.1.6**.

Table 5.1.6: Details of GST registrations upto 31 March 2024

Category of Registrant	No. of Registrants	Percentage of total
Normal taxpayers	31,848	91.94
Composition taxpayers	1,661	4.80
Tax Deductors at Source	1,034	2.99
Tax Collectors at Source	88	0.25
Input Service Distributors	0	0.00
Others (Casual, NRTP, OIDAR)[181]	8	0.02
Total Registrants	**34,639**	**100**

Source: *Information furnished by the Finance (Excise & Taxation) Department*

5.1.2 (iv) GST Return filing pattern of GSTR-1 and GSTR-3B

The trends of filling of GSTR-1[182] and GSTR-3B[183] as on 31 March 2024 for the period from April 2023 to March 2024, as compiled from the summary reports shared by GSTN, are depicted in the **Table 5.1.7**.

GSTR-I filed in April 2023 was 99.89 *per cent* while that of March 2024 was 98.30 *per cent*. It was noticed that on an average about 99.9 *per cent* tax payers filed their GSTR-I returns during 2023-24.

[180] SGST: It is a tax collected by the State Government for an intra-State sale.
[181] Non-Resident Taxable Person (NRTP), Online Information Data Access and Retrieval Services (OIDAR)
[182] GSTR-1: It is a sales return that is required to be filed by every GST registered person.
[183] GSTR-3B: It is a self-declared consolidated summary return of inward and outward supplies which is required to be filed by a registered person electronically on the GST common portal.

Table 5.1.7: Details of return filing (GSTR-I and GSTR-3B) during 2023-24

Return Types	GSTR-I			GSTR-3B				
Months	Due for filing	Return filed	Return filing (in percen tage)	Due for filing	Return filed as on 31 March 2024	Return filing (in percent age)	Return filed by due date	Percen tage of return filed by due date
April 2023	18,310	18,290	99.89	18,310	18,308	99.99	NA	NA
May 2023	18,654	18,633	99.89	18,654	18,652	99.99	NA	NA
June 2023	18,945	18,924	99.89	18,945	18,942	99.98	NA	NA
July 2023	18,830	18,809	99.89	18,830	18,826	99.98	NA	NA
August 2023	19,096	18,819	98.55	19,096	19,092	99.98	NA	NA
September 2023	19,347	19,325	99.89	19,347	19,341	99.97	NA	NA
October 2023	19,238	19,087	99.21	19,238	19,231	99.96	NA	NA
November 2023	19,403	19,143	98.66	19,403	19,396	99.96	NA	NA
December 2023	19,575	19,542	99.83	19,575	19,564	99.94	NA	NA
January 2024	19,542	19,358	99.06	19,542	19,529	99.93	NA	NA
February 2024	19,678	19,306	98.11	19,678	19,665	99.93	NA	NA
March 2024	19,694	19,359	98.30	19,694	19,683	99.94	NA	NA

Source: *Information furnished by the Finance (Excise & Taxation) Department*

***NA-Not available*

5.1.2(v) Revenue earning from top 10 commodities/services

The details of the revenue earned from the top 10 commodities/ services during 2023-24 are given in the **Table 5.1.8**.

Table 5.1.8: Revenue from top 10 commodities/ services during 2023-24

(₹ in crore)

Sl. No.	Name of commodity	SGST collections	
		Total	Ranking
1	Tobacco & Products	28.13	1
2	Electricals	21.71	2
3	Automobile	17.93	3
4	Cement & Products	16.46	4
5	Food Items	16.33	5
6	Iron & Steel	11.61	6
7	Machinery	10.10	7
8	Pharmaceutical & Medicines	7.84	8
9	Electronics	6.09	9
10	Tyres & Tube	4.71	10

Sl. No.	Names of Services	SGST collection	
		Total	Ranking
1	Works Contract	22.96	1
2	Telecommunication & Postal/ Courier	19.89	2
3	Insurance	14.58	3
4	Banking & financial Institutions	5.71	4
5	Health/ Heath Care	3.96	5
6	Consultancy	1.42	6
7	Manpower	0.68	7
8	Hotel and Restaurant	0.57	8
9	Education and related service	0.45	9
10	Television/ Internet Entertainment	0.45	10

Source: *Information furnished by the Finance (Excise & Taxation) Department*

5.1.3 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2024 on account of Taxes/ VAT, GST and Taxes and Duties on Electricity stood at ₹ 189.44 crore, of which, ₹ 158.51 crore (₹ 63.78 crore on Taxes/VAT & GST and ₹ 94.73 crore[184]) was outstanding for more than five years, as detailed in **Table 5.1.9**.

Table 5.1.9: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March		Amount outstanding for more than five years as on 31 March	
		2023	2024	2023	2024
1	Taxes/ VAT	53.43	66.38	33.41	35.47
2	GST	13.08	28.33	12.22	28.31
3	Taxes and Duties on Electricity	94.73	94.73	94.73	94.73
Total		**161.24**	**189.44**	**140.36**	**158.51**

Source*: Information furnished by the Finance (Excise & Taxation) Department.*

Audit observed that the arrears of revenue under key heads - Taxes/ VAT, GST, and Taxes and Duties on Electricity - increased from ₹ 161.24 crore as on 31 March 2023 to ₹ 189.44 crore as on 31 March 2024, reflecting a 17.5 *per cent* rise. Notably, arrears pending for over five years also rose from ₹ 140.36 crore to ₹ 158.51 crore, indicating prolonged non-recovery.

The largest contributor to the arrears continued to be "Taxes and Duties on Electricity," which remained stagnant at ₹ 94.73 crore, suggesting the need to improve recovery efforts. Additionally, GST arrears showed a sharp increase, more than doubling from ₹ 13.08 crore to ₹ 28.33 crore within a year, raising concerns about compliance and enforcement effectiveness.

This persistent accumulation of arrears, especially long-pending dues, highlights weak recovery mechanisms and inadequate monitoring by the Finance (Excise & Taxation) Department. The growing and stagnant arrears pose a risk of revenue loss, fiscal strain,

[184] The amount is outstanding due to a case pending at Tripura Electricity Regulatory Commission for appeal against demand due.

and potential write-offs, undermining the State's financial health and its ability to fund essential public services.

5.1.4 Evasion of tax detected by the Department

The details of cases of evasion of tax detected by the Finance (Excise & Taxation) Department, cases finalised and the demands for additional tax raised as reported by the Department, *etc*. are given in **Table 5.1.10**.

Table 5.1.10: Evasion of tax

Head of revenue	Cases pending as on 31 March 2023	Cases detected during 2023-24	Total	Number of cases in which assessment/ investigation completed and additional demand with penalty, *etc*. raised		Number of cases pending for finalisation as on 31 March 2024
				No. of cases	Amount (₹ *in crore*)	
Tax/ VAT	1,026	07	1,033	02	0.07	1,031
GST	100	186	286	150	84.93	136
Total	**1,126**	**193**	**1,319**	**152**	**85.00**	**1,167**

Source: *Information furnished by the Finance (Excise & Taxation) Department*

As on 31 March 2023, 1,126 cases of evasion of tax/ VAT were outstanding. During 2023-24, 193 new cases of evasion of tax were detected under Tripura VAT Act, 2004 and GST Act, 2017, bringing the total number of pending cases to 1,319. Of these, assessments/ investigations in only 152 (11.52 *per cent*) cases had been completed resulting in additional demand including penalty, *etc*. of ₹ 85 crore during the year 2023-24. Consequently, 1,167 cases remained pending finalisation as on 31 March 2024.

Government should put in place an effective mechanism to expedite the disposal of cases pending for finalisation.

5.1.5 Pendency of refund cases

The details of the refund claims received, refunds processed under GST, VAT and State Excise are shown in **Table 5.1.11**.

Table 5.1.11: Details of pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	GST		Sales Tax/ VAT		State Excise		Total	
		No. of Cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year	2	1.90	4	1.83	-	-	6	3.73
2	Claims received during the year	44	2.72	10	8.02	-	-	54	10.74
3	Refunds processed during the year	41*	2.62*	10**	7.65**	-	-	51	10.27
4	Balance outstanding at the end of the year	5	2.00***	4	2.20	-	-	9	4.20

*includes two rejected refund cases of ₹ 0.06 crore, **includes three rejected refund cases of ₹ 0.18 crore, ***Three balance refund cases withheld and RFD-08 issued

Source: *Information furnished by the Finance (Excise & Taxation) Department*

During 2023-24, the State Government refunded ₹ 10.27 crore under GST, Sales Tax and State Excise in 51 cases. Fund claims in respect of 44 cases of GST of ₹ 2.72 crore and 10 cases of Sales Tax (VAT) of ₹ 8.02 crore were received during the year. During the year, 41 cases of GST of ₹ 2.62 crore and 10 cases of VAT of ₹ 7.65 crore were processed and refunded.

Audit concludes that while the State Government efficiently processed 89 *per cent* of the total refund claims under GST and VAT during 2023-24, the absolute value of pending refunds rose to ₹ 4.20 crore, largely due to high-value VAT claims and withheld GST cases. The presence of rejected and withheld claims highlights gaps in applicant compliance and the need for robust scrutiny mechanisms. Persistent pendency risks delaying legitimate refunds, which can adversely affect taxpayer confidence and liquidity, underscoring the need for periodic monitoring, prompt resolution of withheld cases, and improved communication with taxpayers to ensure timely refund settlement.

5.1.6 Analysis of the mechanism for dealing with the issues raised by Audit

In order to assess the effectiveness of the departments/ Government in addressing the issues highlighted in the Inspection Reports (IRs)/ Audit Reports, the actions taken on the paragraphs and performance audits featured in the Audit Reports over the last ten years by the Finance (Excise & Taxation) Department have been evaluated. The findings are included in this Audit Report.

The succeeding **Paragraphs 5.1.6.1** and **5.1.6.2** outline the performance of the Finance (Excise & Taxation) Department with respect to cases detected during local audits over the last ten years, as well as the cases included in the Audit Reports for the years 2014-15 to 2023-24.

5.1.6.1 Position of Inspection Reports

The summarised position of the outstanding IRs during the last ten years, paragraphs included in those reports and their status as on 30 September 2024 in respect of Finance (Excise & Taxation) Department are tabulated in **Table 5.1.12**.

Table 5.1.12: Position of IRs

(₹ in crore)

Year	Inspection Report	Paragraphs	Money Value
2014-15	13	63	12.55
2015-16	17	41	7.86
2016-17	14	58	5.42
2017-18	11	57	6.57
2018-19	13	43	6.47
2019-20	10	56	5.67
2020-21	4	30	1.58
2021-22	1	7	7.19
2022-23	0	0	0
2023-24	1	29	0
Total	**84**	**384**	**53.31**

The age-wise break up of outstanding IRs and the Paragraphs featured in these IRs from 2014-15 to 2023-24, as on 30 June 2024, is shown in **Table 5.1.13**.

Table 5.1.13: Age wise break up of outstanding IRs

(₹ in crore)

Years	Inspection Report	Paragraphs	Money value
0-3 years	2	36	7.19
4-6 years	27	129	13.72
7-9 years	42	156	19.85
10 years	13	63	12.55
Total	**84**	**384**	**53.31**

It is evident from **Table 5.1.13** that as of 30 September 2024, two IRs and 36 paragraphs were outstanding for zero to three years, 27 IRs and 129 paragraphs were outstanding for four to six years, 42 IRs and 156 paragraphs were outstanding for seven to nine years and 13 IRs and 63 paragraphs were outstanding for more than 10 years. This indicates that the efforts taken by the Department for settlement of the outstanding IRs have been slow and inadequate. Necessary steps may be taken to increase the pace of settlement in this regard.

5.1.6.2 Recovery in accepted cases

The position of paragraphs included in the Audit Reports over the last ten years, including those accepted by the Department, the amount recovered during the year 2023-24 and the cumulative recovery position of accepted cases as on 31 March 2024 are shown in **Table 5.1.14**.

Table 5.1.14: Position of recovery of accepted Audit paragraphs of Audit Reports

(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted including money value	Money value of accepted paragraphs	Amount recovered during 2023-24	Position of recovery of accepted cases as of 2024
2011-12	1	0.87	1	0.87	Nil	0.07
2012-13	1	1.51	1	1.51	Nil	0.22
2013-14	3[185]	11.17	3	6.06	Nil	0.24
2014-15	2	0.39	2	0.39	Nil	0.28
2015-16	2	0.46	2	0.46	Nil	Nil
2016-17	4[186]	31.87	3	31.73	Nil	0.01
2017-18	3	1.77	3	1.77	Nil	0.05
2018-19	3	1.30	2	0.69	Nil	0.06
2019-20	1[187]	0.001[188]	1	0.001	Nil	Nil
2021-22[189]	1[190]	2.77	1	2.77	0.27	0.27
Total	**21**	**52.11**	**19**	**46.25**	**0.27**	**1.20**

It is evident from **Table 5.1.14** that the progress of recovery even in accepted cases has been very slow. During the last ten years, 21 paragraphs involving ₹ 52.11 crore

[185] including one Performance Audit
[186] including one Performance Audit
[187] one Subject Specific Compliance Audit Report
[188] ₹ 12,041
[189] Audit Reports 2020-21 and 2021-22 had been merged.
[190] one Subject Specific Compliance Audit Report

featured in the Audit Reports, of which 19 paragraphs involving ₹ 46.25 crore were accepted by the State Government. Out of this, only ₹ 1.20 crore (2.59 *per cent*) was recovered.

The Department should pursue and monitor prompt recovery of the dues involved in accepted cases within a specified timeframe, since it would not only ensure better compliance with the relevant rules, but also augment Government revenues.

5.1.7 Actions taken on the recommendations accepted by the Department/ Government

The draft Performance Audits (PAs) conducted by the office of the Accountant General (Audit) are forwarded to the concerned departments with a request to furnish the replies. These PAs are also discussed in Exit Conferences and the departments' views are incorporated or considered while finalising the Audit Report.

During 2014-15 to 2021-22, four PAs and two Subject Specific Compliance Audits (SSCA) on Finance (Excise & Taxation) Department, Transport Department and Revenue Department were featured in the Audit Reports. The number of recommendations and their status is given in **Table 5.1.15**.

Table 5.1.15: Details of recommendations of PAs and their status

Year of Report	Name of the performance audit	No. of recommendations	Status (as on September 2023)
2014-15	IT Audit on Computerisation of Land Records	3	The PA has not been discussed in Public Accounts Committee (PAC).
2015-16	Collection of Revenue from outsourced Activities in Motor Vehicle Tax	4	The PA has been discussed by PAC on 17 June 2022
2016-17	System and Procedures in force in the Taxes and Excise Organisation regarding Excise Duty	3	The PA has not been discussed in PAC
	Border Area Development Programme	3	The PA has not been discussed in PAC
2019-20	SSCA on "Processing of Refund claims under GST in Tripura	2	The SSCA has not been discussed in PAC
2021-22	SSCA on "Transitional Credits under GST"	2	The SSCA has not been discussed in PAC

Table 5.1.15 indicates that the discussion of PAs and SSCAs was not held in a timely manner in the PAC, which led to a loss of importance of the audit observations with the passage of time.

5.1.8 Results of audit

Position of local audit conducted during the year

Test check of the records of six units of the Finance (Excise & Taxation) Department and Transport Department during the year 2023-24 revealed non-realisation of

outstanding revenue of ₹ 15.46 crore in 38 cases. Of these, reply in respect of seven cases has been received (September 2024).

5.1.9 Coverage of this report

This Chapter contains one Performance Audit titled "Functioning of District Transport Offices" under the Transport Department and two Subject Specific Compliance Audit titled "Collection of Stamp Duty and Registration Fees from Deed Registration" and "Department's Oversight on GST Payments and Return Filing (Phase-II)" under the Revenue and Finance (Excise and Taxation) Department, respectively.

TRANSPORT DEPARTMENT

5.2 Performance Audit on "Functioning of District Transport Offices"

5.2.1 Introduction

As per the Seventh Schedule of the Constitution of India, both the Centre and the States have jurisdiction over matters related to mechanically propelled vehicles, including the principles on which taxes on such vehicles are to be levied. Consequently, the Motor Vehicles Act, 1988 was enacted by the Parliament to regulate various aspects of road transport, such as the issuance of driver and conductor licenses, vehicle registration, granting of various types of permits, *etc*.

The Transport Department, GoT was established under the provisions of Section 213 of the Motor Vehicle Act, 1988. The Transport Department functions through Office of the Joint Transport Commissioner (JTC) in West Tripura District and other seven District Transport Officers (DTOs). Further, there is also one Check-post at Churaibari under DTO North Tripura.

The Department is primarily responsible for the following functions:

- Registration of motor vehicles,
- Issue of driving licenses and conductor licenses,
- Issue of permits for goods and passenger vehicles,
- Collection of motor vehicle taxes,
- Enforcement of Motor Vehicle Acts and Rules,
- Vehicular pollution control measures, *etc*.

The VAHAN and SARATHI[191] applications were introduced by the MoRTH, GoI, to streamline and standardise vehicle registration and driving license services across the country. The Transport Department, Government of Tripura undertook the computerisation of its functions by implementing VAHAN (vehicle registration) and SARATHI (driving licence issuance) software in 2004 with an objective to achieve faster, transparent and better monitoring of revenue generation.

5.2.2 Financial outlay

During the period 2019-20 to 2023-24, the Transport Department contributed ₹ 508.77 crore (taxes on vehicles) to the State's total revenue of ₹ 14,991.75 crore, which was approximately 3.39 *per cent* of the State's total tax revenue.

[191] VAHAN and SARATHI are integrated, cloud-based applications designed to streamline vehicle registration and driving license processes. VAHAN manages vehicle-related services like registration, fitness certificates, and permits, while SARATHI manages driving license issuance and management. Both systems aim to provide comprehensive, online services through a centralised portal, reducing the need for physical visits to District Transport Offices. In Tripura, VAHAN 4.0 and SARATHI 4.0 (upgraded versions) was implemented (between May-October 2018) in all the eight districts by the Transport Department.

The primary revenue sources of the Department included motor vehicle tax, vehicle registration fees, issuance of driving licenses and road permits, along with fines and penalties for violations.

The department's expenditure included administrative costs, pay and allowances, infrastructure development, *etc*.

The revenue collected and expenditure incurred by the Department during the last five years is depicted in **Table 5.2.1**.

Table 5.2.1: Position of revenue and expenditure during 2019-24

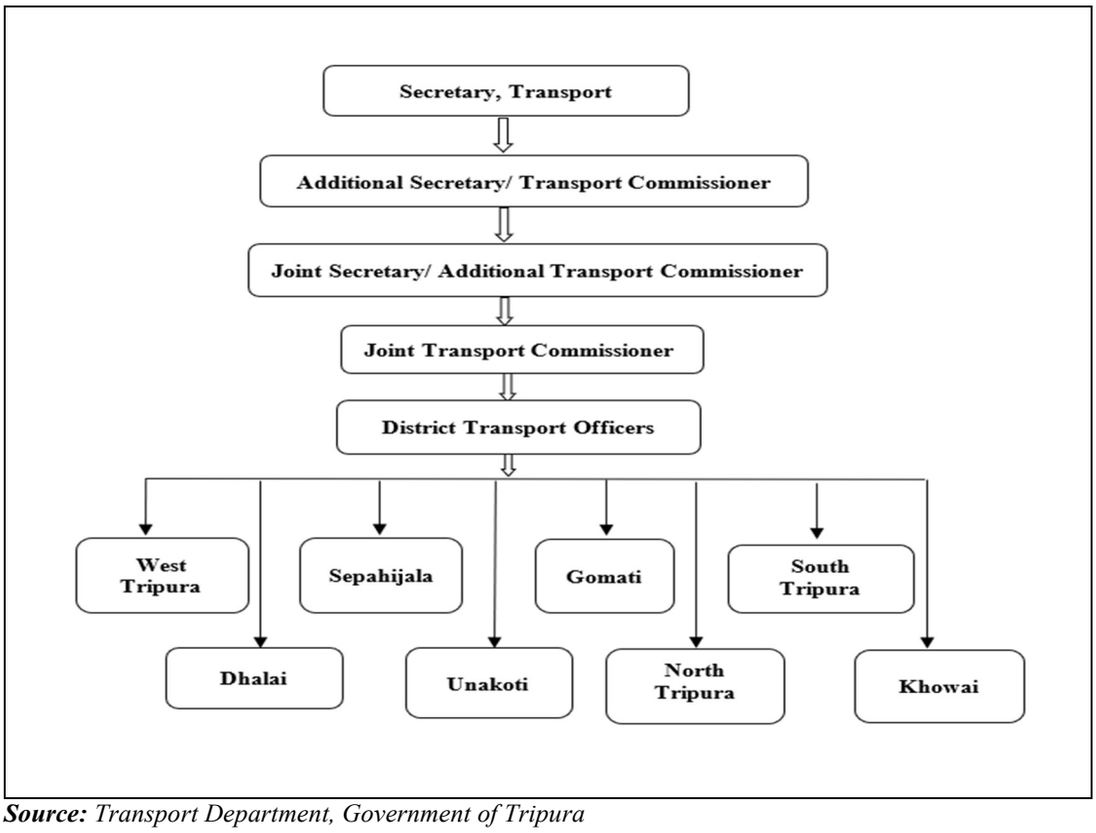
(₹ in crore)

Year	Revenue collected	Expenditure incurred[192]*
2019-20	97.14	32.95
2020-21	87.93	24.88
2021-22	92.83	46.29
2022-23	105.01	44.12
2023-24	125.86	47.95

Source: *Information furnished by the Transport Department, Government of Tripura)*

5.2.3 Organisational setup

The organisation chart of the Department is given in **Chart 5.2.1**.



Source: *Transport Department, Government of Tripura*

At the government level, the Transport Department is overseen by the Secretary, who

[192] Includes department's expenditure and expenditure incurred under Central Sector Schemes

is assisted by the Additional Secretary and Joint Secretary and other staff members. At the Commissionerate level, the JTC functions under the Commissioner of Transport. At the district level, DTOs are responsible for enforcing the provisions of the Motor Vehicles (MV) Act and Rules across all the eight districts[193]. The JTC is entrusted with the dual responsibilities of overseeing the entire process of collection of taxes, fees and fines throughout the State and holding the charge of DTO, West Tripura District.

5.2.4 Audit Objectives

The Performance Audit on "Functioning of District Transport Officers" was taken up with the objectives to assess:

a) whether DTOs managed issuance, renewal and cancellation of licenses effectively as per the Act/ Rules;

b) whether regulation and control over registration and use of vehicles through registration, issuing permits and fitness certificates was as per the Act/ Rules;

c) whether DTOs efficiently assessed, levied, collected and remitted revenue (motor vehicle taxes, fines, penalties, cess, *etc*. as per Act/Rules) and took effective action on arrears;

d) whether enforcement activities were effectively conducted to ensure compliance with the Motor Vehicles Acts/Rules with adequate follow up to deter violations; and

e) whether DTOs have been provided with adequate manpower, equipment, and other resources to discharge the mandate as also to ensure public service delivery in a transparent and efficient manner.

5.2.5 Audit Criteria

The Department is primarily responsible for regulating the use of motor vehicles in the State, collecting motor vehicle tax, ensuring road safety, and controlling air and noise pollution. Audit findings were benchmarked against the following criteria:

i. The Motor Vehicles Act, 1988 (Central Act 59 of 1988)

ii. Central Motor Vehicles Rules, 1989

iii. The Tripura Motor Vehicles Tax Act, 1972

iv. The Tripura Motor Vehicles Rules, 1991

v. Notifications, circulars and guidelines issued by Government from time to time.

5.2.6 Audit Scope and Methodology

The Performance Audit on "Functioning of DTOs in Tripura" was conducted covering the period from April 2019 to March 2024. The audit methodology included data analysis, test check of records and information furnished by the three sampled district offices (West Tripura, Dhalai and North Tripura). Audit examined the core functions

[193] West Tripura, Dhalai, Unakoti, North Tripura, Khowai, Sepahijala, Gomati and South Tripura

of the Department by scrutinising records pertaining to the implementation of Acts and Rules, operational efficiency and effectiveness in the realisation of various taxes, fees and fines.

An Entry Conference was held on 25 July 2024 with the Secretary, Transport Department, Government of Tripura, wherein the audit objectives and scope were discussed.

Records collected during audit and information furnished by the auditee were used as evidence. Audit conclusions were drawn after scrutiny of records, analysis of available data and responses to audit questionnaires.

Field Audit was carried out covering data analysis, examination of records, physical verification of sampled driving schools, Pollution Under Control (PUC) centers registered under the sampled DTOs during the period between July and November 2024. The Exit Conference was held on 21 May 2025 with the Secretary, Transport Department. The responses furnished by the department were duly considered, while finalising this report.

5.2.7 Selection of sample

Eight DTOs were stratified based on three key parameters: the number of vehicles registered, revenue collection and the volume of transactions handled. The strata consisted of three risk parameters *i.e.* high, medium and low risk. Samples were selected based on the combined weightage score of risk parameters. For high-risk category, JTC[194], West Tripura was selected by default being the highest in risk score and the responsibilities handled. DTO, North Tripura was selected in the medium risk category since the only inter-state check-gate with vehicles weighing machine facility at Churaibari falls under its jurisdiction. DTO, Dhalai was selected in the low-risk category districts using random sampling method in IDEA software (Random seed – 14,258).

5.2.8 Acknowledgement

Office of the Principal Accountant General (Audit), Tripura acknowledges the co-operation extended by the Transport Department during the conduct of the Performance Audit.

5.2.9 Trend of revenue

The details of Revenue targets, actual receipts and total revenue receipts of the State is shown in **Table 5.2.2**.

[194] JTC acts as DTO for West Tripura District for enforcement of MV Act/Rules and collection of tax

Table 5.2.2: Trend of revenue

(₹ in crore)

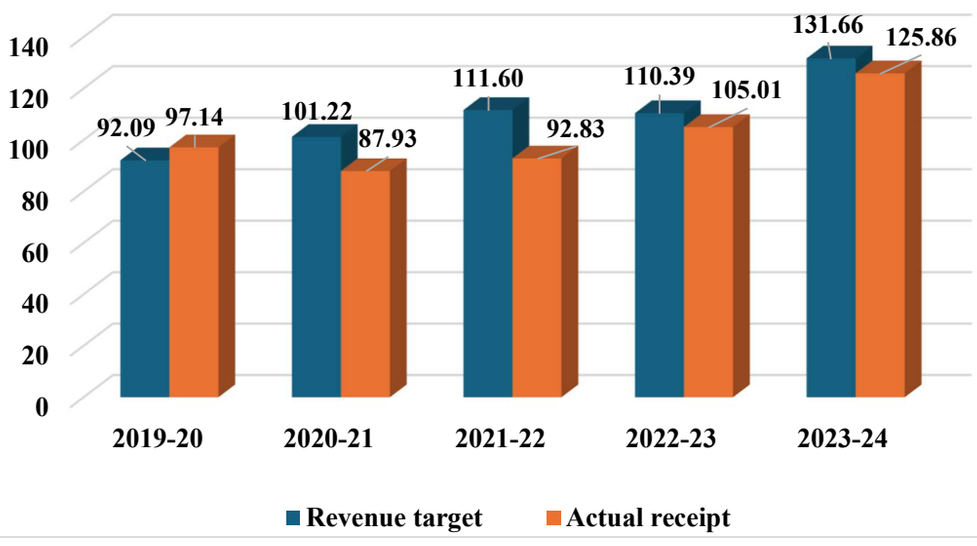
Year	Revenue target	Actual receipt	Variation excess (+) shortfall (-) (3-2)	Total revenue receipts of the State*	Percentage of actual receipt *vis-a-vis* total revenue of the State
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*
2019-20	92.09	97.14	5.05	2,373.44	4.09
2020-21	101.22	87.93	(-)13.29	2,617.93	3.36
2021-22	111.60	92.83	(-)18.77	2,890.42	3.21
2022-23	110.39	105.01	(-)5.38	3,402.03	3.09
2023-24	131.66	125.86	(-)5.80	3,707.93	3.39

Source: *Col. 2 and Col. 3 - Information as furnished by the Department*
*Col. 5 - Finance Accounts [*includes tax and non-tax revenue]*

Tax revenue targets and actual tax receipts on MV during the period from 2019-20 to 2023-24 along with the total tax receipts of the State during the same period are given in **Chart 5.2.2**.

Chart 5.2.2: Actual receipt with respect to Revenue target

(₹ in crore)



An analysis of revenue targets and actual receipts over the period 2019-20 to 2023-24 revealed that while actual collections increased from ₹ 97.14 crore in 2019-20 to ₹ 125.86 crore in 2023-24, targets were consistently underachieved except in 2019-20. The shortfall was most pronounced in 2021-22 (₹ 18.77 crore), though it narrowed in subsequent years, indicating improved forecasting or collection efficiency. However, the share of this revenue stream in the State's total revenue receipts declined from 4.09 *per cent* in 2019-20 to 3.09–3.39 *per cent* in the later years, reflecting slower growth relative to other revenue components. This trend highlights the need for more realistic target-setting, strengthened collection mechanisms, and strategic measures to enhance this revenue source's contribution to the State's overall fiscal health.

5.2.10 Audit findings

Audit Objective 1: To assess whether DTOs managed issuance, renewal and cancellation of licenses effectively as per the Act/ Rules

5.2.10.1 Irregularities in issue of driving licence in SARATHI

(i) **Issuance of driving licenses to underage individuals** - As per Section 3 of MV Act, 1988, no person shall drive a motor vehicle in any public place unless he holds a valid driving licence issued to him by the competent authority. As per Section 4 of MV Act, 1988, the minimum age for driving a motor vehicle is 18 years. However, a person attaining the age of 16 years may drive a motorcycle with an engine capacity not exceeding 50 cc.

Analysis of SARATHI database revealed that a total of 2,03,468 driving licenses for non-transport vehicles were issued during 2019-24 in the State. In the sampled three districts 1,00,189 licenses were issued, of which 182 (0.19 *per cent*) non-transport vehicle[195] driving licences were issued to the individuals under the age of 18 years during the period 2019-24, in violation of the provisions of the MV Act. The district-wise summary is given in **Table 5.2.3**.

Table 5.2.3: Summary of licenses issued to the underage individuals during 2019-24

Sl. No.	District Transport Office	Number of licenses issued	Number of license issued to persons below 18 years (percentage given in parenthesis)
1	DTO, West Tripura	70,358	131 (0.19)
2	DTO, Dhalai	8,296	14 (0.17)
3	DTO, North Tripura	21,535	37 (0.17)
Total		**1,00,189**	**182**

Source: *SARATHI database*

The Government replied (June 2025) that all the 182 driving licenses were examined in the SARATHI portal and found that the driving licenses for light motor vehicles (LMVs) were issued to the eligible candidates that is after the age of 18 years, whereas driving licenses for motorcycles without gears were issued to the persons aged between 16 and 18 years.

The reply is not acceptable as the department could not provide any documentary evidence such as age-certified SARATHI entries, scanned license copies to show that the DLs were issued to the persons after attaining the age of 18 years in case of LMVs. Further, the Government accepted the issuance of DL for Motorcycles without gears to the persons aged between 16 and 18 years, but remained silent on whether these Motorcycles had engine capacity not exceeding 50 cc, as stipulated in Section 4 of the MV Act, 1988. Further, a test-check of the driving licenses issued to the underage individuals from the MoRTH's Parivahan website revealed that the licenses were even

[195] Except 'motorcycle with engine capacity not exceeding 50 CC'

issued for LMV and motorcycles with gear contradicting the claim of the Government that all the licenses were issued to the eligible candidates.

(ii) **Transport vehicle licenses issued to individuals under the age of 20** - As per Section 4 (2) of the MV Act, 1988, subject to the provision of Section 18, no person under the age of 20 years shall drive a transport vehicle in any public place.

Analysis of SARATHI database revealed that 2,253 driving licenses for transport vehicles were issued during 2019-24 in the State, of which 1,596 driving licenses were issued in the three sampled districts. It was seen that, four driving licenses (0.25 *per cent*) out of 1,596 driving licenses were issued to the individuals under the age of 20 years for transport vehicles, in violation of the provision of the MV Act. District-wise summary is given in **Table 5.2.4**.

Table 5.2.4: Summary of transport licenses issued to the underage individuals during 2019-2024

Sl. No.	District Transport Office	Number of licenses issued	Number of licenses issued to the persons below 20 years age
1	DTO, West Tripura	996	3
2	DTO, Dhalai	20	Nil
3	DTO, North Tripura	580	1
Total		**1,596**	**4**

Source: *SARATHI database*

The Government replied (June 2025) that as per Section 7 of the MV Act, 1988, a learner license may be granted to drive a transport vehicle after one year from the issue of LMV Driving License and SARATHI accepts the same even below 20 years of age. However, it contradicts the Section 4 (2) of the MV Act, 1988 and NIC would be consulted in this regard.

The reply is not acceptable as the justification provided by the Government does not address the core violation of Section 4 (2) of the MV Act, 1988 which explicitly prohibits the driving of transport vehicles by persons under the age of 20 and thus issuance of driving license is in gross violation of the Act. It was also noticed that after the observation of the audit, the DTO, North Tripura even cancelled the driving license citing reason as 'underage while issuing license. Further, Section 7(1) imposes the restriction (essential requirement) for granting the Learner's Licenses, not the issuance of actual driving licenses for any class of vehicles.

Driving licences were issued in violation of the age restrictions prescribed under the Motor Vehicles Act, 1988, due to weak verification processes and poor adherence to statutory provisions. The Government's response was not substantiated by evidence and, in one case, contradicted by post-audit corrective action. These lapses highlight systemic weaknesses in licence issuance and monitoring, warranting urgent corrective measures.

5.2.10.2 Irregularities in renewal of dealership license of motor vehicle dealers

(i) Violation of the provisions of TMVR, 1991 - As per Rule 35 of the Tripura Motor

Vehicle Rules, 1991 as amended on 21 August 2014, every new applicant seeking a vehicle dealership[196] license has to pay a license fee of ₹ 10,000 for a period of three years. Thereafter, the dealers have to renew the license with a payment of renewal fee of ₹ 5,000 for another period of three years. In case of non-renewal of license on time, late fee for renewal of license of ₹ 500 for every 30 days period following the expiry of the license will be imposed. The application for license/ renewal of license was required to be made by the dealers/ sub-dealers in the Form -B of Fourth Schedule of the TMVR, 1991.

Audit noticed (March 2025) that the three sampled DTOs had not maintained the records of dealership licenses issued to the vehicle dealers properly. Specifically, details such as the date of application, date of issue of dealership license, dealership license number, validity period, and renewal dates were not systematically documented. The absence of records prevented effective monitoring of renewals, enabled unauthorised operation of dealerships and contributed to revenue losses.

Audit also noticed that DTO, West Tripura and DTO, Dhalai had issued dealership licenses to vehicle dealers for durations of one year to six vehicle dealers and five years to one vehicle dealer, respectively, in contravention of the provision of three years' validity period, indicating procedural irregularities. As a result, six dealers were issued dealership licenses improperly with short validity periods in violation of the Tripura Motor Vehicle Rules, 2014 whereas one dealer got the benefit of extended validity. Despite this deviation, the registration and renewal fees were uniformly collected, highlighting a lack of correlation between license validity and applicable charges.

The details of licenses issued for the validity period of one year and five years violating the TMV Rules are shown in **Table 5.2.5**.

Table 5.2.5: Summary of validity period of dealership license registration/renewal

Sl. No.	Vehicle dealer's name	Jurisdictional office	Date of Registration/ renewal	Valid up to
1	S.R. Motors, Amtali jutemill, Agartala	DTO, West Tripura	03-11-2022	02-11-2023
2	S.R. Motors, Amtali jutemill, Agartala	DTO, West Tripura	06-02-2024	05-02-2029
3	Pallavi Motors Pvt. Ltd., Khayerpur, Agartala	DTO, West Tripura	20-05-2023	19-05-2024
4	M/s Baba Loknath Motors, Manughat, Dhalai	DTO, Dhalai	08-09-2023	07-09-2024
5	M/s Ramthakur Enterprise, Shivtola	DTO, Dhalai	08-09-2023	07-09-2024
6	M/s S.R. Motors, Kamalpur, Dhalai	DTO, Dhalai	08-09-2023	07-09-2024
7	M/s LS Automobiles, Halahali, Dhalai	DTO, Dhalai	28-08-2023	27-08-2024

Source: *Information furnished by DTO, West Tripura and DTO, Dhalai*

[196] Dealership means and includes a trader or reseller who deals in vehicles for sale to individuals directly or through Sub-dealers or by any other means.

The Government replied (June 2025) that the dealership license of S.R Motors, Agartala was initially issued for one year. It was printed for five years by mistake, which would be rectified. It was also stated that provisional dealership license was being issued for one year in case of any shortfall thus giving an opportunity to fulfil the criteria.

The reply is not acceptable as issue of provisional license for one year was not commensurate with the provisions of the notification of the Transport Department, Government of Tripura, dated 21 August 2014.

(ii) Non-information/non-renewal of dealership licenses: There were 49 dealers[197] functioning under the jurisdiction of the three sampled DTOs. With regard to the same, audit noticed that:

- DTO, North had information regarding renewal of license and validity period of the licenses for only six dealers out of the 17 dealers, however no information was available regarding the balance 11 dealers.
- 12 out of 26 vehicle dealers under DTO West Tripura were operating without renewal of dealership license, even after elapse of 24 months since the expiry of the validity of the license, thereby resulting in outstanding renewal fees for licenses including fines of ₹ 1.06 lakh as detailed in **Appendix 5.2.1**.

Due to non-maintenance of proper records, the details of dealership license of vehicle dealers could not be cross-checked with the dealership license issue register in respect of all vehicle dealers operating under the three sampled districts. Further, the issuance of dealership licenses for durations inconsistent with the prescribed three years' period, as mandated under the Rules, indicates non-compliance of the regulatory provisions.

The Government replied (June 2025) that show cause notices for non-renewal of dealership licenses had been issued to Automobile dealers of the West Tripura District with the direction to regularise the licenses on payment of requisite fees.

Audit revealed significant lapses in the regulation and renewal of vehicle dealership licenses across the sampled DTOs in Tripura. The concerned DTOs failed to maintain basic records such as the date of application, licence validity, and renewal status for several dealers, resulting in irregular issuance of licences with durations (one year and five years); Twelve dealers in West Tripura operating without valid renewals for over two years, leading to unrecovered renewal fees and fines; lack of a functioning dealership license register, which severely compromised oversight and compliance enforcement.

Government's justification of issuing one-year "provisional" licences was not supported by any enabling provision under the relevant notification, rendering such actions non-compliant.

These lapses point to systemic weaknesses in monitoring and enforcement, resulting in regulatory non-compliance, revenue loss, and potential misuse of dealer credentials.

[197] West Tripura – 26, North Tripura – 17, Dhalai - 6

5.2.10.3 Discrepancies in renewal of license of Motor Driving Training Schools

(i) Operation of driving schools without valid license - Rule 24(1) of CMVR, 1989 provides that no person shall establish or maintain any driving school or establishment for imparting instructions for hire or reward in driving motor vehicles without a license granted by licensing authority. Rule 24(4) of CMVR, 1989 states that the licensing authority may, on receipt of an application under sub-rule (2) and after satisfying that the applicant has complied with the requirements of sub-rule (3) grant or renew a licence in Form 11 (within a period of ninety days from receipt of such an application). Further, Rule 25 of CMVR, 1989 provides that a license granted shall be in force for a period of two years and may be renewed on an application made not less than sixty days before the date of its expiry.

As of November 2024, six[198] driving schools were functional in three sampled districts. Four out of six operational driving training schools were physically verified between August 2024 and November 2024, jointly by audit and the officers of the three sampled DTOs. The details of these four driving training schools is provided in **Table 5.2.6**.

Table 5.2.6: Driving Training Schools operating without valid license

Sl. No.	Name of Driving Training School	Jurisdiction	Valid license period	Period without license	Period without License (in year and months)
1.	National Driving school	DTO, West Tripura	01.04.2019 to 26.08.2019	27.08.2019 to 29.12.2021	2 years 4 month
			30.12.2021 to 31.12.2023	01.1.2024 to 07.11.2024	11 months
2.	Laxmi Driving school	DTO, West Tripura		01.04.2019 to 06.07.2019	3 months
			07.07.2019 to 06.07.2023	07.07.2023 to 04.08.2023	1 month
3.	Chakraborty Driving school	DTO, Dhalai	18.12.2021 to 17.12.2023	01.04.2019 to 17.12.2021	2 years 8 months
			-	18.12.2023 to 12.09.2024	8 months
4.	Raj Driving school	DTO, North Tripura	01.04.2019 to 01.07.2020	02.07.2020 to 02.01.2024	3 years 6 months

Source: *Records furnished by DTOs*

The following discrepancies were noticed:

- The license validity of the National Driving School in West Tripura had expired in December 2023, however, the Department could not provide any document confirming the renewal of their license.
- Chakraborty Driving School submitted the renewal application on 5 October 2023, however, the department granted approval for the renewal of license on 13 September 2024, after a delay of approximately 11 months.

[198] West Tripura: National Driving school, Laxmi Driving school, Jyotsana Driving school, Principal, ITI, Agartala: Dhalai: Chakraborty Driving school: North Tripura: Raj Driving school

- There were gaps in the license validity period between two consecutive terms in all the four driving training schools indicating that the driving schools were operating without any license during the intervening period and were granting trainings even in the absence of the license. These gaps in consecutive two license periods arose due to inordinate delay in renewal of licenses though the applications were received more than sixty days prior to the expiry date. Operating a driving school without a valid license during gap periods was a violation of the statutory requirements.

(ii) Irregular grant of licenses despite non-compliance with prescribed standards

Rule 24(3) of the CMVR, 1989, stipulates that the applicant for license of driving school owns and maintains a minimum of one motor vehicle each of the type in which instruction is imparted in the school; that all the vehicles available exclusively for purposes of imparting instruction, except motor cycles, are fitted with dual control facility to enable the instructor to control or stop the vehicle; the applicant or any member of the staff employed by him for imparting instructions possesses the minimum educational qualification of a pass in the tenth standard and a certificate in a course in motor mechanics or any other higher qualification in mechanical engineering from an institution established by the Central or a State Government or from an institution recognised by the Board of Technical Education of a State Government.

Joint physical verification of the four driving training schools revealed the following deficiencies as under:

- The Raj Driving school did not own any auto rickshaw despite having been granted a license for such a vehicle.
- Both Laxmi Driving school and Chakraborty Driving school did not have any dual control facility in heavy goods vehicles, which was essential for safe and effective training
- Eight[199] out of the 16 instructors employed by the three driving training schools did not possess the minimum qualification of pass in tenth standard and motor mechanics certificate or any higher degree in mechanical engineering as stipulated in the CMV Rules.

Although the driving training schools did not meet the prescribed standards, the licenses were granted to the training schools. These deficiencies point to serious lapses in regulatory compliance and oversight.

The Government replied (June 2025) that there are various anomalies as per the provision of Rule 24 CMVR, 1989 in connection with the Motor Driving Training Schools renewal. The department has issued show cause notices to the Driving Training Schools for regularisation of the issue.

[199] Chakraborty Driving School - Two out of four instructors, National Driving School – Five out of eight instructors, Raj Driving School – One out of four instructors

Conclusion

Audit observed systemic lapses in the issuance, renewal, and regulation of driving licences, dealership licences, and driving training schools in Tripura. Instances of issuance of licences to underage individuals and operation of unlicensed driving schools reflect a disregard for statutory provisions of the Motor Vehicles Act, 1988 and CMVR, 1989.

Further, poor record-keeping, irregular licence validity periods, and non-compliance with educational and infrastructure requirements for driving schools highlight weak internal controls, inadequate monitoring, and a lack of regulatory enforcement. Government responses either lacked evidentiary support or admitted to irregularities, further reinforcing the need for corrective institutional reforms

Recommendation

- ***The Department may create and maintain an updated, centralised database of vehicle dealers and motor training schools, capturing licence validity, renewal status, and compliance checks for effective oversight.***
- ***The Department may ensure enforcement of act, rules and notifications uniformly across the State while issuing the driving licenses, trade licenses and licenses to operate driving schools.***
- ***The Department may enforce mandatory document verification (age, vehicle class eligibility) at DTO level before final issuance of licences, supported by digital audit trails in SARATHI/ VAHAN.***
- ***The Department should implement an automated monitoring system to track licensing violations in real time and action taking system to track violations, ensure follow-up action and initiate prompt corrective action.***

Audit objective 2: To assess whether regulation and control over registration and use of vehicles through registration, issuing permits and fitness certificates was implemented by DTOs as per the Act/ Rules

5.2.10.4 Non-realisation of fitness fee of transport vehicles

Under Section 56 of the MV Act, 1988, a transport vehicle shall not be deemed to be validly registered unless it carries a certificate of fitness in such form containing such particulars and information as may be prescribed by the Central Government. As per Rule 62 of CMV Rules, 2023[200] , the fitness validity of the transport vehicles is for two years for vehicles up to eight years old and it is to be renewed every year thereafter. As per the CMV Rules (Twenty-second Amendment) dated 29 December 2016, the fees chargeable for conducting test of a vehicle for grant or renewal of certificate of fitness are (a) motorcycle-₹ 200 (b) three wheelers/ LMVs-₹ 400, (c) medium and heavy vehicles- ₹ 600 and (d) motor vehicle-₹ 200. In case of delay in renewal of fitness

[200] As per fifth amendment dated 12 September 2023

certificate (FC), a fine of ₹ 50 per day is recoverable from the vehicle owner.

Analysis of VAHAN data revealed that 5,495 transport vehicles registered in the State between April 2009 and March 2021 were due for renewal of FC at least once (up to a maximum of five times) between April 2019 and March 2024. Of these, 2,636 transport vehicles had expired FCs and were liable to pay FC fees amounting to ₹ 1,099.81 lakh under the three sampled districts. District-wise number of vehicles with expired fitness validity is summarised in **Table 5.2.7**.

Table 5.2.7: Summary of fitness defaulter vehicles

Sl. No.	District	No. of vehicles with expired fitness validity	Fee + fine due (₹ in lakh)
1	West Tripura	1,466	595.41
2	Dhalai	537	241.25
3	North Tripura	633	263.15
Total		**2,636**	**1,099.81**

***Source**: VAHAN database*

Failure to comply with the provisions of the MV Act regarding renewal of FC and continued use of such vehicles in public places poses a serious risk to road safety and also compromises air pollution controlling standards.

Even though data on vehicles with expired FCs can be generated from the VAHAN portal, the Department neither initiated any enforcement drives nor took any corrective action specifically against the fitness defaulter vehicles. Further, VAHAN portal lacks a provision for automated notices or intimation to the owners of fitness defaulter vehicles unlike the provision that is available in the case of tax defaulter vehicles.

The Government (June 2025) replied that the Transport Department and Police Department had jointly conducted regular enforcement drives in the entire State and all the documents of vehicles were checked and the vehicles with any expired documents were penalised as per the MV Act and rules. It was also stated that the Transport Department had served fitness defaulters notice and the amount collected up to 31 March 2025 was ₹ 347 lakh against 5,349 fitness defaulter vehicles under DTO, West Tripura District. It was further stated that the Transport Department had taken the matter seriously as it was related to revenue generation of the State.

Although the Government stated that the enforcement drives were conducted and notices were issued, there were systemic gaps as the capability of the VAHAN database to identify defaulters was not efficiently utilised. Further, the reply was silent about the default notices and amount recovered in other two sampled districts.

5.2.10.5 Inadequate controls for monitoring and following up on road tax default cases of transport vehicles

Section 4(1), (2) and 4A(1) of the Tripura Motor Vehicle Tax s Act, 1972 read with Notification dated 4 July 2018 issued by the Tripura Transport Department, stipulates that all motor vehicles other than National Permit Goods Carriage vehicles in Tripura shall pay tax annually in advance at the rates specified in Schedule-I. Further, Section 4(B) of the Tripura Motor Vehicles Tax (Amendment) Act 2009 stipulates that if a

vehicle owner fails to pay road tax within the grace period of 60 says, he shall be liable to pay penalty (i) for default of one month delay or part thereof at the rate of 10 *per cent* of the total amount of annual tax or onetime tax payable, (ii) for default exceeding one month upto to the period of three months penalty at the rate of 20 *per cent* of the annual tax or on time tax, (iii) for default exceeding three months and upto six months penalty at the rate of 30 *per cent* of the annual tax or onetime tax payable, (iv) for default for the period exceeding six months upto 12 months penalty at the rate of 40 *per cent* of the annual tax or onetime tax and (v) for default for the period exceeding 12 months at the rate of 50 *per cent* of the annual tax or onetime tax payable.

Analysis of VAHAN data revealed that there were 19,629 transport vehicles registered in the State between April 2004 and March 2018 due for annual road tax at least six times during the period between 2018-19 and 2023-24. In the three sampled districts 9,869 transport vehicles had not paid their due taxes, resulting in unrealised revenue of ₹ 1,047.54 lakh (Arrears of ₹ 703.16 lakh as reflected in VAHAN portal and ₹ 344.38 lakh being the penalty calculated by audit).

Thus, non-realisation of outstanding motor vehicle taxes and associated penalties not only resulted in the loss of revenue but also constituted a violation of the provisions of the MV Act. A summary of MV tax defaulters for transport vehicles for the period between April 2019 and March 2024 in the sampled districts is given in **Table 5.2.8**.

Table 5.2.8: Summary of transport vehicle road tax defaulters

(₹ in lakh)

District	Transport vehicle			Total
	Number of vehicles	Amount of Tax Arrear	Penalty amount	
West Tripura	6,025	539.64	263.68	803.32
Dhalai	2,132	76.93	38.19	115.12
North Tripura	1,712	86.59	42.51	129.10
Total	**9,869**	**703.16**	**344.38**	**1,047.54**

Source: VAHAN database

The Government replied (June 2025) that non-realisation of outstanding road tax is not correct because Department is issuing demand notices on regular basis and Motor Vehicle Inspectors are conducting non-stop enforcement drive against the tax defaulting vehicles. Whenever any defaulter vehicles found plying on the road, the Department is taking appropriate action as per Acts. It was further stated that in the previous financial year, a total of 5,082 numbers of tax demand notices were issued to the owners of defaulter vehicles for the West Tripura District. In response to that 1,014 numbers of vehicle owners paid ₹ 151.90 lakh up to 31 March 2025.

While the Government claimed regular issuance of demand notices and enforcement activities, the audit analysis of VAHAN data reflected ₹ 1,143 lakh as arrears, excluding penalty towards unpaid road tax on 19,629 transport vehicles for the period from 2019-2024. The recovery reported from West Tripura covers only a small portion, indicating that recovery from a large number of defaulters was still outstanding. This high figure of recoveries remaining to be realised highlights gaps in monitoring, follow-

up and enforcement.

5.2.10.6 Non-realisation of permit fee from transport vehicles

Permit is an instrument issued by a State or Regional Transport Authority authorising the use of a motor vehicle as a transport vehicle in a specified manner as per the relevant provisions of Motor Vehicle Act and Rules framed thereunder.

Section 66(1) of the Motor Vehicle Act, 1988 mandates the necessity of issuing permits to transport vehicles. No transport vehicle can be used in any public place unless it has a valid permit. As per the provisions contained in Section 81(1)(2) of the MV Act, a permit is granted to a transport vehicle for a period of five years and is subject to renewal for a further period of five years by submitting an application not less than 15 days before the date of its expiry, along with the requisite application and permit fee[201] prescribed on the basis of the type of vehicle under Rule 78 of TMV Rules.

Analysis of VAHAN data revealed the following deficiencies as detailed below:

(i) **Registration of transport vehicles without valid permit -** During the period from 2019-20 to 2023-24, 35,406 transport vehicles were registered in the three sampled districts, of which 18,713 transport vehicles were required to be registered with a valid permit. However, these transport vehicles were operating without a valid permit. The details are given in **Table 5.2.9**.

Table 5.2.9: Summary of transport vehicles registered without a valid permit

Year	Year wise transport vehicle registered	Transport vehicle registered without valid permit in the three sampled DTOs (₹ in lakh)				
		Dhalai	North Tripura	West Tripura	Total	Fee realisable
2019-20	5,552	364	1,021	2,570	3,955	19.98
2020-21	4,461	182	939	1,368	2,489	12.12
2021-22	4,856	433	950	1,345	2,728	13.36
2022-23	6,661	763	1,224	2,054	4,041	19.44
2023-24	13,876	1,083	1,666	2,751	5,500	25.79
Total	**35,406**	**2,825**	**5,800**	**10,088**	**18,713**	**90.69**

The **Table 5.2.9** shows that 18,713 number of transport vehicles were operating without a valid license which is a violation of the provision of the MV Act. Further, non-registration of the transport vehicles without the permit led to non-realisation of permit fees amounting to ₹ 90.69 lakh.

(ii) **Non-realisation of permit fee from permit defaulter vehicles -** Analysis of data also revealed that transport vehicles registered between April 2009 and March 2018 in the three sampled districts, the permit validity period of 2,105 contract carriage, 105 stage carriage and 561 goods transport vehicles permits were expired at least once (maximum of three times) till March 2024. Permit type-wise

[201] Permit renewal fee of stage carriage and goods carriage: ₹ 600 and for contract carriage *viz*., Auto Rickshaw: ₹ 450 and others motor cabs and Taxi, Bus, Jeep, *etc*.: ₹ 475.

number of vehicles with expired permit validity under the three sampled districts is summarised in **Table 5.2.10**.

Table 5.2.10: Summary of permit defaulter transport vehicles

(₹ in lakh)

DTO	Contract carriage		Stage carriage		Goods carriage		Total	
	Permit defaulter vehicles	Fee due	Permit defaulter vehicles	Fee due	Permit defaulter vehicles	Fee due	Number of vehicles	Fee due
West Tripura	1,126	6.52	103	0.54	427	2.99	1,656	10.05
Dhalai	524	2.78	0	0	37	0.28	561	3.06
North Tripura	455	2.49	2	0.018	97	0.71	554	3.22
Total	**2,105**	**11.81**	**105**	**0.558**	**561**	**3.98**	**2,771**	**16.33**

Source: VAHAN database

From **Table 5.2.10**, it can be seen that permit fee amounting to ₹ 16.33 lakh was due for realisation from 2,771 transport vehicles during the period 2019-24. Thus, non-renewal of permits not only deprived the State of timely revenue but also violated the provisions of the MV Act, which prohibit plying of vehicles in public places without a valid permit.

Though data regarding vehicles with expired permits can be generated from VAHAN portal, the Department did not take any proactive measures to ensure timely renewal of permits. Moreover, unlike the system for tax defaulters, the VAHAN portal lacks a mechanism to issue notices to the permit defaulters.

The Government replied (June 2025) that no demand notice could be generated from VAHAN Portal for permit expired vehicles like as was done for tax defaulters. It added that the matter had been taken up with NIC for generating a workflow for demand notice for permit expired vehicles in the VAHAN portal. It also stated that regular joint enforcement drives are conducted as per Acts and rules.

Though it was acknowledged that the VAHAN portal lacks a functionality for automated demand notices for permit defaulters, the Department cannot abstain from its responsibility for monitoring and enforcing duties.

5.2.10.7 Short realisation of alteration fee of motor vehicles

As per Section 52(1) and (3) of the MV Act, 1988, no owner of a motor vehicle shall alter the vehicle that the particulars contained in the certificate are at variance with those originally specified by the manufacturer. If any alteration is done without the approval of registering authority, the owner of the vehicle shall report such alteration to the registering authority within 14 days together with the prescribed fee. The Transport Department, Government of Tripura prescribed[202] chargeable fees[203] for alteration in

[202] vide Notification No. F.7(5)-TRANS/2011 dated 21 August 2014

[203] (i) alteration of motor vehicles with prior approval of the registering authority with fees chargeable as (a) Auto rickshaw: ₹ 500 (b) LMV: ₹ 2,000 and (c) MMV, HMV and above: ₹ 2,500 and (ii) alteration without prior approval of the authority with fees chargeable as (a) Auto rickshaw: ₹ 3,000 (b) LMV: ₹ 4,000 and (c) MMV, HMV and above: ₹ 5,000

the vehicle with prior approval and post approval of the authority for alteration of vehicles based on the conditions of alteration and the vehicle category. These fees are applicable for modifications such as changes in vehicle body structure, engine capacity, or other modifications that require approval from the Transport Department.

Analysis of VAHAN data revealed that there was short realisation of alteration fee of ₹ 29.90[204] lakh from 1,841 vehicles in the three sampled districts during the period 2019-24 is summarised in **Table 5.2.11**.

Table 5.2.11: Summary of short realisation of alteration fee

(₹ in lakh)

Sl. No.	Name of DTO	Number of vehicles	Alteration fee realised	Alteration fee realisable[205]	Short realisation of alteration fee
1	West Tripura	1,204	16.75	35.93	19.18
2	Dhalai	36	0.54	1.12	0.58
3	North Tripura	601	6.95	17.09	10.14
Total		**1,841**	**24.24**	**54.14**	**29.90**

***Source**: VAHAN database*

Audit noticed that VAHAN portal lacked a feature to differentiate between alterations made with or without approval. The system could not accurately determine the applicable alteration fees as the stipulated fees were not being applied for alterations. This limitation in the VAHAN software, had led to the incorrect fee assessment since its implementation in January 2004. Despite this issue persisting for over two decades, the Transport Department had not identified or rectified the error as of March 2025. The matter was reported to the DTOs in November 2024.

While accepting the audit observation, the Government replied (June 2025) that fee calculation done by VAHAN software which is auto generated so manual intervention could not be done in this process. It was further stated that the issue would be examined and taken up with the NIC to resolve the issue.

Though the Department has now taken up the matter with NIC, the delay in addressing the deficiency has led to recurring revenue loss and continued non-compliance with the statutory provisions.

5.2.10.8 Levy of higher rate of motor vehicle tax under BH series Registration mark

Twentieth amendment of CMV Rules, 2021 by MoRTH, GoI introduced Bharat (BH) series registration with effect from 15 September 2021. Its primary objective is to facilitate seamless inter-state vehicle movement without the need for re-registration and is available to employees of Central Government, State Government, Public Sector Undertakings and Private Sector Companies having offices in four or more States. One registration mark has been made valid throughout the country. The tax is paid initially

[204] The rate of fee applicable for prior approval has been taken for each class of vehicles

[205] In addition to the short realised alteration fee, Inspection fee of ₹ 400, Smart Card printing fee of ₹ 200 has also been taken into account. Moreover, for DTO, West Tripura, ₹ 25 towards postal fee is also added in the fee realisable.

for a period of two years and can be extended in multiples of two up to 14 years, to the state where it is located during that period. In case of fully built non-transport vehicles, the motor vehicle tax[206] shall be calculated electronically through the portal on the basis of invoice price excluding Goods and Services Tax (GST). The entire sale price is taxable and cannot be further edited at the dealer's point once uploaded in the VAHAN system. Hence, all future tax calculations will be based on the value of sale price entered at the time of registration.

Examination of records revealed that the Department[207], in January 2022 directed the vehicle dealers to upload the sale price of vehicles at the ex-showroom price (which includes tax/GST component) for automatic calculation of the motor vehicle tax registered under BH series in Tripura. Due to inclusion of tax component (GST), vehicle owners registered under BH series in Tripura were subjected to pay higher rate of MV tax throughout their life span compared to those registered in other states, where the GST is excluded from the sale price for tax.

Analysis of VAHAN database revealed that 332 private vehicles were registered under BH series under the three sampled DTOs during 2021-24. A summary of tax[208] collections for BH series registration during 2019-24 is shown in **Table 5.2.12**.

Table 5.2.12: Summary of tax collection from BH series registration vehicles

(₹ in lakh)

District name	Number of BH series vehicles	Road tax collected on sale price (with GST) for two years	Actual Road tax to be collected on sale price (without GST) for two years	Excess tax collected in one tax period
West Tripura	321	27.31	18.46	8.85
Dhalai	9	0.44	0.32	0.12
North Tripura	2	0.19	0.14	0.05
Total	**332**	**27.94**	**18.92**	**9.02**

Source: VAHAN database

Table 5.2.12 shows that excess tax amounting to ₹ 9.02 lakh was collected from 332 BH series registered vehicles during a single tax period due to inclusion of tax component in the sale price. The overcharged amount will recur every renewal period over the vehicle's life thereby magnifying the impact.

The Department's instruction to vehicle dealers to upload the ex-showroom price including the GST component into the VAHAN software led to improper calculation of BH series motor vehicle tax, contrary to the prescribed rule of excluding GST from the sale price. Given that the VAHAN software locks this value for all future renewals, this error will cause recurring over-taxation throughout the life of these registrations. This reflects a significant and ongoing compliance failure, resulting in unfair financial

[206] The rate of motor vehicle tax under BH series registration mark shall be eight *per cent* in case of vehicles with invoice price below ₹ 10 lakh, 10 *per cent* between ₹ 10 and ₹ 20 lakh and 12 *per cent* for invoice price above ₹ 20 lakh. Besides, two *per cent* extra charge shall be levied for diesel vehicles and two *per cent* less tax for electric vehicles

[207] Vide notification No. F.XXII-27/JTC/CON/2018/10244 dated 22 January 2022

[208] Calculated for one tax period (*i.e.* two years)

burden on vehicle owners in Tripura compared to those in other states which follow the correct procedure.

The Government replied (June 2025) that realisation of road tax was done through auto generated online VAHAN software, so manual intervention could not be done in this process. It was further stated that levy at a higher rate as pointed out by audit, was not correct.

The reply of the Government was not acceptable. Though the realisation of road tax was auto-generated by the VAHAN software and hence beyond manual intervention, the calculation by VAHAN software is dependent on the input data, particularly the sale price uploaded by the dealer at the time of registration. The Department in violation of the MoRTH, GoI notification, directed vehicle dealers for uploading prices of vehicles in VAHAN at the ex-showroom price (which includes tax/GST component) for calculation of motor vehicle tax registered under BH series in Tripura.

5.2.10.9 Non-refund of road tax

Section 4A(5) of the TMVT Act, 1972 provides that if one time tax in respect of the personalised vehicle has already been paid under sub-section (2) or sub-section (3), and if the said vehicle is removed from Tripura on change of address or on cancellation of registration, the owner of such vehicle may be entitled to refund at a proportionate rate as may be determined by the Government by order from time to time.

Analysis of VAHAN data revealed that 1,171 No Objection Certificates (NOCs) were issued during 2019-24 to the vehicle owners for assigning new registration mark in other states. These NOCs are essential for transferring a vehicle's registration from one State to another, ensuring that there are no pending dues or obligations associated with the vehicle. Audit categorised these vehicles based on the number of years for which road tax had not been refunded, as summarised in **Table 15.2.13**.

Table 5.2.13: Number of vehicles with pending tax refunds

Office name	Number of NOCs issued	Non-refund of taxes for the period			NOCs utilised for re-registration in other States
		1 to 5 years	5 to 10 years	10 to 15 years	
DTO, West Tripura	997	140	307	550	571
DTO, North Tripura	118	16	45	57	87
DTO, Dhalai	56	3	32	21	32
Total	**1,171**	**159**	**384**	**628**	**690**

***Source**: VAHAN database*

As can be seen from **Table 5.2.13** that out of 1,171 NOCs issued during the period 2019-24, 690 vehicles (59 *per cent*) were re-registered in other States as confirmed from VAHAN. This implies that a large number of vehicles actually moved out of Tripura permanently. Further, 1,171 vehicles had paid road tax, with 628 vehicles having paid for 10-15 years, 384 for 5-10 years and 159 for 1-5 years.

It was further noticed that not even a single case relating to refund of motor vehicle tax was processed in the three sampled District Transport Offices during the period

2019-24. Further, refund feature was inactive on the VAHAN portal. Furthermore, there was neither any prescribed application form for manual tax refunds nor were any records found to be maintained showing the applications received and processed in this regard. These deficiencies suggest a need for reviewing and streamlining the tax refund process to ensure compliance and fairness.

The absence of any processed refund cases despite the issuance of 1,171 No Objection Certificates over 2019–24 clearly indicates that the Department has failed to implement the refund provision mandated under Section 4A(5) of the TMVT Act, 1972. The lack of an active refund feature on the VAHAN portal, absence of prescribed manual application forms, and failure to maintain any records of refund applications reflect serious gaps in process design and control. This systemic failure resulted in financial burden on the vehicle owners who, after paying one-time tax in Tripura, were required to pay the applicable motor vehicle tax again in other states without receiving the entitled proportionate refund. The findings underscore the urgent need for the Department to establish a transparent, time-bound, and accessible refund mechanism in line with MoRTH's January 2024 directives, ensuring compliance with statutory provisions and fairness to taxpayers.

The MoRTH directives align with the audit observations, emphasising the need for system reforms to address the deficiencies in the vehicle tax refund process.

The Government stated (June 2025) that there was no provision for refund of tax for the vehicles going outside the State with NOC.

The reply is factually incorrect as the provisions of Section 4A(5) of the TMVT Act, 1972 clearly provide for refund of unutilised one-time tax when a vehicle is permanently moved out of the State and re-registered elsewhere. Thus, denying such refunds amounts to non-compliance with the regulatory provisions.

Conclusion

The audit findings highlight several systematic deficiencies in Tripura's transport sector. The absence of adequate controls to ensure the timely renewal of fitness certificates and permits for transport vehicles led to delays in the timely realisation of potential revenue. Despite having the real time vehicle compliance data in VAHAN database, the Department did not utilise the system effectively to identify defaulters, track dues or generate demand notices.

The audit revealed significant systemic deficiencies in the regulation and control of transport vehicles in Tripura across critical areas such as fitness certification, tax collection, permit issuance, alteration fees, BH series taxation, and refunds. Despite the availability of comprehensive data through the VAHAN portal, the Transport Department failed to leverage this resource effectively for monitoring, enforcement, and compliance.

Key lapses included the absence of automated enforcement mechanisms, short realisation of government dues, non-implementation of statutory refunds, and overcharging due to incorrect software inputs. These shortcomings not only resulted in

substantial revenue loss but also exposed the public to safety and regulatory risks. The Department's reliance on manual processes, lack of proactive monitoring, and poor coordination with software developers (NIC) reflect the need for urgent reforms to strengthen governance and accountability.

Recommendation

- ***The Department may take immediate steps to recover the outstanding revenue from tax and fee defaulters. The Department may collaborate with NIC to implement automated systems in the VAHAN portal for identifying and issuing notices to defaulters of fitness, tax, permit, and alteration fee. This should include real-time alerts, penalty calculations, and follow-up enforcement scheduling to ensure timely recovery and regulatory compliance.***
- ***The Department may institutionalise monthly reviews of VAHAN data at the DTO level for identification of defaulters.***
- ***Steps may be taken to incorporate provisions in the VAHAN software for generating alerts and issuing notices to permit and fitness defaulters.***

Audit objective 3: To assess whether DTOs efficiently assessed, levied, collected and remitted revenue (Motor vehicle taxes, fines, penalties, cess, etc. as per Act/ Rules) and took effective action on arrears

5.2.10.10 Non-realisation of State Government share

The JTC, Agartala entered into an agreement (June 2017) with M-Tech Innovations Ltd.[209], Pune (service provider) to execute Smart Card Project on build, own, operate and transfer basis in Tripura for a period of five years with effect from 1 September 2017. The project included supply, installation, operation and maintenance of IT Infrastructure and related facilities for personalisation and issue of Smart Card based Driving Licenses and Vehicle Registration Certificates (printing and issue of smart cards) in the State.

As per Clause 13 read with Clause 36 of the agreement, the Service provider shall pay 30 *per cent* of the gross revenue collection to the State Government on monthly basis as revenue share of the State Government within the seventh day of every next month.

Further, Clause 32 of the agreement stipulates that in case of any dispute of any nature whatsoever between the parties hereto, especially dispute regarding level of services being provided by successful bidder as per the agreement, which cannot be mutually resolved then the same shall be referred to the sole Arbitrator to be appointed by the parties and the proceedings would be conducted under the provisions of the Arbitration & Conciliation Act, 1996. The venue of such arbitration proceedings shall be at Agartala.

Audit noticed that the service provider collected revenue by issuing smart cards at the

[209] A public limited company registered under the Companies Act, 1956 and having office at Plot No. 1/2, Rajiv Gandhi Infotech Park, Phase-1, Hinjewadi, Pune-57.

rate of ₹ 119, ₹ 122 and ₹ 20 in respect of RC, DL and LL respectively. It was further noticed that during the period from September 2017 to December 2023, the service provider issued 11,76,735 smart cards[210] and collected ₹ 1,102.21 lakh towards the sale value of the smart cards. Under the agreement, ₹ 330.66 lakh (30 *per cent*) being the state government share was due to be remitted to the state government. However, the service provider remitted only ₹ 283.52 lakh, resulting in ₹ 47.14 lakh remaining outstanding. Audit had highlighted the underpayment of state government share in previous audits (May 2018 and February 2024).

The JTC, at the instance of audit, directed (April 2024 and May 2024) the service provider to deposit the outstanding amount, but the same remained un-realised.

As of March 2025, the Department had not initiated engagement of an Arbitrator[211] as per the agreement clause nor had it invoked penalties for default as the agreement did not have any such clause in case of default by the service provider.

The lack of sound internal controls and enforcement mechanisms as well as the failure of the Department to enforce the provisions of the agreement resulted in non-realisation of the Government's due share of ₹ 47.14 lakh.

The Government replied (June 2025) that the matter is now sub-judice before Hon'ble High Court of Tripura. However, as per the audit observation, notice would be issued to the agency shortly.

5.2.10.11 Discrepancies in mode of collection of revenue

As per Rule 7 of the General Financial Rules, 2017, all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay, in accordance with such general or special rules as may be issued under Articles 150 and 283 (1) of the Constitution of India.

To promote cashless transactions, the Finance Department, Government of Tripura introduced Online Government Receipts Accounting System (e-GRAS) on 1 August 2019, to facilitate collection of tax and non-tax revenues. The e-GRAS platform has the functionality to collect online receipts through Debit/Credit Cards and UPI based payments including QR Code scanning. Further, the Point of Sale (POS) based e-challan application is integrated with e-GRAS and the receipts are directly deposited to the state Treasury.

Audit noticed the following discrepancies:

i) The State Government approved (March 2023) the collection of revenue through State Bank of India (SBI) POS machines. However, no formal Memorandum of Understanding (MoU) or agreement was entered into with the SBI detailing the terms and conditions of this engagement which was essential for specifying clear timelines for transfer of collected funds to the government account.

[210] RC – 4,63,809, DL – 3,99,690, LL – 3,13,236
[211] Under the provisions of the Arbitration & Conciliation Act, 1996

ii) All receipts (tax and non-tax revenue) from VAHAN and SARATHI portals were collected through various online payment modes such as POS terminals, UPI, QR Codes, *etc.* However, these online payment modes were not integrated with the VAHAN and SARATHI portals. Moreover, the Department's failure to integrate VAHAN and SARATHI portals with the e-GRAS software of the Finance Department led to the following discrepancies, as elaborated below:

- Revenue receipts were not directly credited to the government account. Instead, the amounts were initially parked into the savings account of the respective bank branches and thereafter transferred to the government account through Challan/ e-GRAS payment gateway of State Government by the DTOs.
- The VAHAN and SARATHI portals generated receipts and delivered services without confirming whether the payments made through the various payment modes was successful or not. Thus, due to non-integration of online payment systems with portals, the possibility of providing services without receiving the corresponding payment cannot be ruled out.

iii) Examination of records (*viz*. bank statements, treasury challans, challan register, cash book, *etc.* for the month of March each year during the period 2019-24) revealed that revenues collected were initially held as cash in hand or deposited into bank accounts. It was noticed that there were delays in depositing these funds into the government account. The instances noticed are summarised below:

a) DTO, Dhalai

All the revenues collected (March of each year except March 2024) was collected in cash and deposited with Tripura State Co-operative Bank (TSCB) account. In March 2024, the revenue collected through POS machine was deposited with SBI account while the cash collection was deposited with TSCB account. It was also noticed that these funds remained in the bank account other than the Government account for a period ranging from seven days to 166 days, involving amount ranging from ₹ 9.59 lakh to ₹ 291.62 lakh. Thereafter, these accumulated funds in SBI/ TSCB for the particular periods were transferred to the Government account with further delays up to 28 days from the date of last collection of the transferred amount as shown in **Appendix 5.2.2**.

b) DTO, North Tripura

All revenues were collected and retained as cash in hand and treasury challans were generated after collection of revenue. In eight out of 272 cases[212], the revenue collected ranging from ₹ 0.08 lakh to ₹ 2.23 lakh was deposited into government account with delays ranging from 10 days to 116 days.

In March 2024, the collected revenue amounting up to ₹ 64.03 lakh was temporarily held in a bank account for up to 15 days before being transferred to

[212] 272 cases noticed in March of each year except March 2024

the government account. The details of the delay in transferring the collected revenue is shown in **Appendix 5.2.3**.

c) DTO, West Tripura

All revenues were collected in cash and held in hand. Treasury challans were generated after collection of revenue. In 149 out of 1,093 cases, the corresponding revenue was deposited into the government account with the delays ranged between 10 days and 25 days and the amount involved ranged between ₹ 0.01 lakh and ₹ 1.32 lakh.

In March 2024, all collections were deposited into SBI account and accumulated up to 29 days involving amount of ₹ 491.33 lakh before being transferred to the government account. The details of the delays in transferring the collected revenue are shown in **Appendix 5.2.4**.

Thus, the decision of the Department to deploy an intermediary POS machine without integrating with the VAHAN and SARATHI applications coupled with the absence of validation controls of revenue received while rendering services, resulted in parking of revenue outside the government account in violation of GFR Rule 7. This resulted in delays of up to 164 days and accumulation of large sums outside the Treasury, undermining transparency, accountability, and timely availability of public funds.

The Government replied (June 2025) that the department will examine and take appropriate action. Further, it was also stated that the department is submitting the challan in due time but the time elapsed between the bank and treasury transaction. It was also stated that the integration of VAHAN and SARATHI portals with treasury accounts had been completed, but due to some technical issues, a letter had been issued to NIC for resolving the matter.

The Government's response, which attributed the delays to the time taken between bank and the treasury transactions, does not fully address the underlying procedural deficiencies such as the absence of MoU with SBI, non-integration of payment gateways with service portals, and delays in depositing the collected revenue.

5.2.10.12 Deficiencies in managing the inter-state check gate-cum-weighbridge at Churaibari

Section 138 (2) (b) of the MV Act, 1988 empowers state governments to make rules for establishment and use of weighing devices to detect overloading of goods-laden vehicles.

Section 194 (1) of MV Act, 1988 states that whoever drives a motor vehicle or causes or allows a motor vehicle to be driven in contravention of the provisions of Section 113 (deals with the limits of weight) or Section 114 (power to temporarily halt and inspect vehicles) shall be punishable with minimum fine of ₹ 20,000 and an additional amount of ₹ 2,000 per tonne of excess load, together with the liability to pay charges for off-loading of the excess load.

The Department had only a single check-gate at Churaibari in North Tripura District to

detect overloaded goods-laden vehicles and collection of associated taxes and fines. The trend of revenue receipts at Churaibari check gate during 2019-24 is given in **Table 5.2.14**.

Table 5.2.14: Trend of revenue receipts at Churaibari check-gate

(₹ in lakh)

Year	Tax Collection	Non-Tax Collection	Total
2019-20	38.15	561.38	599.53
2020-21	105.46	495.00	600.46
2021-22	89.55	675.24	764.79
2022-23	39.26	584.57	623.83
2023-24	49.11	590.16	639.28
Total	**321.54**	**2,906.35**	**3,227.89**

Source: *Information furnished by the Department*

Audit noticed the following irregularities with regard to the functioning of the check gate:

i) Inadequate facility in vehicle weighing system at Check gate:

- The weighbridge (machine) installed at the Check-gate could only measure the weight of the incoming goods laden vehicles up to 60 metric tons (MT). There was no provision to measure heavier vehicles beyond 60 MT. Additionally, the system for measuring the weight of the outgoing goods laden vehicles was not installed. These deficiencies may result in loss of revenue in terms of fines from overloaded vehicles that go undetected.
- No documents were available indicating that the weighbridge had been calibrated by the State Legal Metrology Department, as mandated under Section 24[213] of the Legal Metrology Act, 2009.
- No Annual Maintenance Contract (AMC) was in place for the existing weighing machine. Thus, the possibility of financial loss due to non-detection of malfunctioning of the weighing machine, cannot be ruled out.

  While accepting the audit observation, the Government stated (June 2025) that action would be taken for the upgradation of the infrastructure.

  While the Government accepted the audit observation and assured that the steps will be taken to upgrade the infrastructure, the inadequacies regarding lack of calibration as required under the Legal Metrology Act and the absence of AMC indicate non-compliance of the statutory requirements and failure to follow maintenance protocols.

ii) Irregularities in revenue collection at check gate:

- Both tax and non-tax revenues were being collected in cash and held in hand

[213] Section 24(1) of the Legal Metrology Act, 2009 specifies verification and stamping of weight or measure by the Controller, by general or special order, specify in this behalf, on payment of such fees as may be prescribed.

during 2019-23. The yearly collection of total revenue ranged between ₹ 5.99 crore and ₹ 7.64 crore as shown in **Table 5.2.14**.

Despite the instructions of the Government in November 2023 regarding 100 *per cent* cashless collection of revenue, no online payment system for collection of revenue was made functional as of November 2024, and no reasons for such delay was found on record.

- In respect of revenue collection in March (selected for detailed scrutiny) each year during 2019-23, the amount accumulated[214] was retained as cash in hand. Thereafter, the accumulated funds were deposited into the government account with delays extending up to 17 days. Since 2023-24, the revenue collected was being deposited into a bank account. In March 2024, in an instance, the revenue collection of ₹ 57.73 lakh was held in the bank account for 31 days before being transferred to the government account. The details of the delays are shown in **Appendix 5.2.5**.

- Entries in the Cash book maintained at Churaibari Check-post for the period covered in audit *i.e.* 2019-24 were not authenticated by the DDO, undermining internal control and accountability.

Government replied (June 2025) that previously all revenue collection was done only through cash mode. At present all revenues are collected through online/ POS's machine. So, discrepancy may not arise in future. However, the department would examine the matter and appropriate action would be taken.

iii) Irregularities in maintenance of data:

- A single computer system using software from a third-party vendor was used for capturing data *viz.,* vehicle number, date of entry, laden and unladen weight of vehicle, *etc.* of incoming goods laden vehicles in check-gate. The software used for capturing data could preserve data up to the maximum period of six months. Besides, the software was neither integrated with VAHAN and SARATHI nor with the weighbridge machine.

Further, data entries were done manually compromising the security and integrity of the data captured (March 2025). Considering the importance and the size of the data handled daily, the Department has yet to install advanced software-based system like Radio Frequency Identification[215] (RFID) to ensure data accuracy and operational efficiency.

The absence of integration between the data capture software and the weighbridge raises concerns about the accuracy and reliability of the recorded data.

If the weighbridge is not integrated with the data system, it means weights must

[214] Collection ranging between ₹ 2.35 lakh and ₹ 48.74 lakh and period ranging from one day to 21 days.
[215] RFID is a technology that works by using radio waves to automatically identify and track tags attached to objects.

be entered manually, which can lead to errors or even intentional underreporting to help vehicles avoid fines. This compromises the accuracy and reliability of records, making it hard to prove overloading violations if challenged. Manual processes also slow down operations, causing delays and congestion at the check gate. Without integration, the system cannot automatically verify vehicle details or permitted weight limits from VAHAN and SARATHI, increasing the possibility of overloaded vehicles go undetected. Further, manual entries compromise data integrity and security. This also makes monitoring and auditing difficult, as there is no secure, tamper-proof electronic trail of measurements.

- Analysis could not be undertaken by audit due to unavailability of complete data for the period 2019-24 as data for only six months (March 2023 and November 2023 to March 2024) was provided, and even this data was incomplete as all the important information such as vehicle type wise permissible weight limits, instances of overweight detection, fines realised, *etc*. was not captured.

All the irregularities point towards the failure of the Department to develop an adequate system to monitor and control the functioning of the State's sole inter-state check-gate despite the fact that it has a significant potential to generate substantial revenue for the State Government. Due to incomplete and inconsistent records, the audit could not assess the extent of revenue loss from undetected overloaded vehicles.

Conclusion

The Department failed to enforce the provisions stipulated in the agreement with the service provider that resulted in non-realisation of the Government's share from the issuance of smart cards.

Due to non-integration of revenue collection with the e-GRAS, the revenue receipts were not directly credited into the Government account and were parked outside the Government account for a considerable period before remittance into the Government account.

The software system put in place for capturing data related to the vehicles passing through the check-gate was found to be unreliable, since it was being done manually, compromising both the security and integrity of the captured data.

Recommendation

- ***The Department may immediately initiate arbitration or legal action to recover outstanding dues from the smart card service provider. Future contracts must include clearly defined penalty and enforcement clauses for default in payment to prevent revenue leakage.***
- ***The Department may take steps to link all revenue collection with the e-GRAS software, so that revenue receipts are credited directly into the Government account without delay.***
- ***The Department may put in place an effective monitoring system for collection***

and deposit of revenue.

- ***The Department may initiate transition from the manual data entry system at Churaibari Check gate to an advanced automated system such as Radio Frequency Identification to streamline revenue collection processes and enhance overall operational efficiency.***

Audit objective 4: To assess whether enforcement activities were effectively conducted by DTOs to ensure compliance with the Motor Vehicles Acts/ Rules with adequate follow up to deter violations

5.2.10.13 Low turn up of vehicles for Pollution Under Control (PUC) test

Rule 115(7) of the MV Rules, 1989 mandates that after the expiry of a period of one year from the date on which the motor vehicle was first registered, other than battery operated vehicles, every such vehicle shall carry a valid "Pollution Under Control (PUC)" certificate issued by an agency authorised for this purpose by the State Government. The validity of PUC certificate is twelve months for vehicles manufactured as per BS-IV or BS-VI norms[216] and six months for vehicles with BS-III and below *vide* MoRTH, GoI's notification dated 23 February 2012.

District-wise total number of vehicles and number of vehicles which had undergone PUC tests in the sampled three districts during the period between April 2020 and March 2024 is given in **Table 5.2.15**.

Table 5.2.15: Status of vehicles undegone up for PUC test during 2020-24

District	Year	Total registered vehicles[217]	Vehicles undergone PUC test	Percentage
West Tripura	2020-21	2,31,350	97,876	42.31
	2021-22	2,40,286	1,56,174	65.00
	2022-23	2,52,218	1,44,992	57.49
	2023-24	2,65,749	1,60,933	60.56
North Tripura	2020-21	4,3,447	12,770	29.39
	2021-22	46,852	21,597	46.10
	2022-23	51,028	26,802	52.52
	2023-24	56,873	35,932	63.18
Dhalai	2020-21	24,263	10,953	45.14
	2021-22	26,468	15,176	57.34
	2022-23	29,579	20,789	70.28
	2023-24	32,992	28,001	84.87

***Source**: Transport Department (**Note:** Record of vehicles undergone for PUC test during 2019-20 was not provided.)*

Thus, it was observed that the turnout of vehicles for PUC tests in West Tripura District

[216] Bharat Stage (BS) norms are emission standards set by the Indian Government to regulate the release of air pollutants from motor vehicles. These standards aim to reduce harmful emissions like nitrogen oxides, carbon monoxide, hydrocarbons, particulate matter, and sulphur oxides.

[217] Only the vehicles registered during last 15 years have been shown here because the possibility of non-functional vehicles pertaining to this period is minimum.

was substantially low, ranging between 42.31 *per cent* and 65.00 *per cent* despite having the highest population of vehicles. Similarly, turnout for PUC test in North Tripura District was also noticeably low ranging between 29.39 *per cent* and 63.18 *per cent.* In contrast, Dhalai District showed a steady increasing trend from 45.14 *per cent* during 2020-21 to 84.87 *per cent* during 2023-24.

The low turnout of vehicles for mandatory PUC tests is a matter of great concern, since it not only violates the provisions of the MV Act but also adversely affects the air quality and health of the common public, undermining efforts to combat environmental pollution.

Further, a test check of compound challans[218] for the period 2019-24 revealed that despite a substantial number of vehicles failing to undergo PUC tests, only two vehicles in Dhalai District out of the three sampled districts were penalised for non-possession of valid PUC certificate. Thus, it indicates lacuna in enforcement activities as well as inadequate monitoring system, which resulted in low turnout for mandatory PUC tests.

The Government replied (June 2025) that special enforcement drive would be conducted for identifying such vehicles with lapsed PUC certificates. It also stated that at present all pollution testing centres are integrated with VAHAN software and SMS service is active. NIC was intimated to stop all the transactions after expiry of PUCC license.

5.2.10.14 Short realisation of compounding fee

As per the provisions laid down in the MV Act, 1988 read with the MV (Amendment) Act, 2019, any person who contravenes any provision of the Act or of any rule, regulation or notification made thereunder shall be punishable for the offences with fine as notified under the Act, as detailed in **Table 5.2.16**.

Table 5.2.16: Provisions of penalties under MV Act

Offence Description	Section	Prescribed fine *(in ₹)*
Disobedience of orders, obstruction, and refusal of information	179(1), 179(2)	Up to 2000
Driving-W/o DL/ DL expired/ DL not specific	181	5000
Using vehicle in unsafe condition	190(2)	1000-10000
Using vehicle without registration	192	2000
Using vehicle without permit	192A(1)	10000
Driving vehicle exceeding permissible weight	194(1)	20000
Penalty for not wearing protective headgear.	194D	1000
Taking vehicle without authority	197(1)	5000

Examination of records of the three sampled districts revealed short realisation of compounding fee amounting to ₹ 10.43 lakh in 276 (10 *per cent*) cases out of 2,700

[218] A "compound challan" refers to a traffic or other violation that can be settled by paying a predetermined fine (compounding fee) to the authorities. It's a way to resolve minor offenses without a court appearance, often involving traffic violations like speeding, not wearing a helmet, or jumping a red light.

compound challans (as furnished to audit) by the enforcement wing during the period 2019-24. The position is summarised in **Table 5.2.17**.

Table 5.2.17: District-wise short realisation of compounding fines

Name of DTOs	Fine realisable *(in ₹)*	Fine compounded and realised *(in ₹)*	Difference *(in ₹)*
West Tripura	1,90,600	1,01,400	89,200
Dhalai	6,48,000	1,31,400	5,16,600
North Tripura	5,35,000	97,500	4,37,500
Total	**13,73,600**	**3,30,300**	**10,43,300**

The Government introduced heavy fines for traffic violations through various provisions of MV Act and Rules to discourage reckless and dangerous driving and to enhance road safety upto the optimum level. However, penalising traffic violators with minimal fine much lesser than the prescribed amounts undermines the intended purpose of deterrence of dangerous driving.

While accepting the audit observation, the Government stated (June 2025) that previously fines were realised manually through compound challans but all transactions were now done through online system, and penalties were realised through POS machines with pre-installed penalty provisions. Therefore, there would be no scope of discrepancy in realisation.

The fact remained that Government had already sustained a loss of ₹ 10.43 lakh before introduction of the online system.

5.2.10.15 Absence of proper target and documentation for enforcement activities

Chapter XIII (Section 177 to 210) of the MV Act, 1988 contains various provisions on offences and penalties which can be settled through compounding of challans by the enforcement officials. Compounding of challans under Motor Vehicle Act means settlement between the enforcement agencies and the offender by which challan is disposed through depositing of notified fee by the offender.

Checking of records of the three sampled districts revealed that enforcement activities had been carried out without any written manual and systematic planning, which led to deficiency in enforcement activity as portrayed below:

(a) **Setting of targets without the required parameters:** Though yearly targets for enforcement activities were set in all the three sampled districts (West Tripura, North Tripura and Dhalai) during 2019-24, however no parameters such as traffic density, vehicle movement, accident prone places and historical trends of offences, *etc*. were considered while setting the targets. Thus, setting of targets without considering these parameters hinder the effectiveness, resource allocation and probable outcome of the enforcement activities.

(b) **Non-allocation of enforcement activities:** The documented allocation of enforcement activities to Motor Vehicle Inspectors (MVIs) was neither prepared nor followed; hence was not made available to audit for verification. Thus, in the absence of clear duty allocations, defined roles and responsibilities, the possibility

of inefficiency and reluctance in enforcement activities cannot be ruled out.

As a result, the number of offences detected during the period 2019-24 could not be correlated with the enforcement activities undertaken, hindering the assessment of effectiveness of activities and strategies by audit.

(c) **Non preparation of duty registers and monthly progress report:** No duty registers for MVIs were available for review, which raised concerns regarding the tracking of enforcement activities, accountability and overall transparency of operations. Besides, monthly progress reports of enforcement activities were also not prepared, which hindered the evaluation of the performance and the understanding of trends in offence detection.

Thus, due to setting up of targets without the required and crucial parameters, non-allocation of enforcement activities among the MVIs, as well as the absence of proper documentation (such as maintenance of duty register of MVIs, progress reports) of enforcement activities, meant that the efficiency and effectiveness of the enforcement activity could not be ascertained by audit.

The Government replied (June 2025) that the Department had set target of revenue collection and enforcement drives for the year 2025-26 and accordingly, enforcement calendars have been issued to the DTOs. It was further replied that the revenue target for the year 2024-25 fixed by the Finance department was ₹ 153.85 crore and the same has been achieved and revenue of ₹ 155.19 crore was realised out of which ₹ 20.84 crore was realised from enforcement drive.

The reply of the Government was not acceptable as the mere achievement of revenue targets does not address the core issues raised by audit. The audit observations relate to the lack of a structured enforcement manual, absence of systematic planning and non-documentation of enforcement activities all of which directly impact the effectiveness, transparency and accountability of the enforcement activities. Further, the achievement revenue targets cannot be held to be a substitute for the quality of the enforcement activities.

Conclusion

Lacunae in enforcement activity as well as inadequate monitoring resulted in low turnout of mandatory PUC tests of the vehicles**.** Lack in applying provisions related to compounding fees as well as lack of monitoring to identify deficiency of enforcement activity resulted in penalising with improper fine amount, which undermined the intended purpose of the Act and Rules.

Due to setting up of targets without the required parameters, non-allocation of enforcement activities among the MVIs, coupled with absence of proper documentation of enforcement activities, the efficiency and effectiveness of the enforcement activity remained unascertained.

Recommendation

- ***The Department may increase the frequency and scope of enforcement actions to***

ensure compliance with PUC requirements.

- ***The Department may establish enforcement targets based on critical parameters to enhance effectiveness of enforcement activity.***
- ***Fines may be collected from the defaulters strictly as per the prescribed provisions of the relevant Act and Rules.***

Audit objective 5: Whether DTOs have been provided with adequate manpower, equipment, and other resources to discharge the mandate as also to ensure public service delivery in a transparent and efficient manner

5.2.10.16 Non-compliance of advisory issued by the MoRTH, GoI

In compliance with the Hon'ble Supreme Court's (SC) directions dated 10 August 2017 passed in the matter of WP(C) No. 13029 of 1985 to combat air pollution and improve air quality across the country, MoRTH, GoI issued an advisory to all the State Governments across India on 29 August 2017. The advisory *inter-alia* included that the State Transport Departments across the Country (i) will mandate the establishment of a PUC centre at every fuel station in their State and (ii) introduce well-equipped mobile test centres and programme to check visible polluting vehicle.

Analysis of information furnished (October 2024) to audit revealed that the Department neither authorised PUC centres to operate at fuel stations, nor established any mobile test centres (November 2024), even after a lapse of more than seven years since the issuance of the advisory by the MoRTH.

This delay of over seven years undermines the SC and the MoRTH's objectives to combat environmental pollution caused by vehicular emissions. The lack of initiative reflects inadequate enforcement and monitoring mechanisms, compromising the effectiveness of emission testing and allowing non-compliant vehicles to continue contributing to air pollution.

The Government replied (June 2025) that the Department was preferring the places for establishing PUCC centres near petrol pumps.

5.2.10.17 Non-implementation of departmental grievance redressal system

Any IT application providing the citizen centric services should provide an appropriate grievance redressal system for systematic redressal of grievances. However, the Department did not implement the grievance redressal/ feedback system within VAHAN and SARATHI. Instead, various online grievance redressal systems[219] from which complaints/ grievances as received from the general public regarding services of VAHAN and SARATHI were forwarded to the Transport Department.

[219] Task Monitoring System, Chief Minister's help line and Centralised Public Grievance Redressal and Monitoring System, *etc*. which were operated for all the departments/activities of the State. Separate designated nodal officers were appointed for each platform at State level and at Department level for monitoring.

However, records in support of number of grievances received, number of grievances resolved, average time taken to resolve the grievances and public feedback, *etc*. were not maintained by the JTC/ DTOs. Further, guidelines/ directions regarding the timelines for resolution of different category of complaints were not prescribed by the State Government. Moreover, periodical reporting system to the supervisory staff regarding grievances and their redressal were not in practice. Thus, the deficiencies in the grievance redressal system as pointed out could adversely affect the quality-of-service delivered to the citizens.

The Government replied (June 2025) that CPGRAMS, CM Helpline Portal, *etc*. grievance redressal portals were active for lodging complains by the citizen and, regular and prompt redressal was being done for complaints received through these portals.

But the fact remained that the VAHAN and SARATHI did not have any grievance redressal/ feedback system which could ensure prompt and systematic redressal of grievances and ensure proper monitoring by the supervisory staff.

5.2.10.18 Departmental manual not prepared

To ensure proper and effective functioning of various wings within the Department, it is essential to establish a comprehensive departmental manual that defines the processes and procedures to be followed by staff at all levels. Such a manual serve as a cornerstone for operational efficiency, accountability and transparency.

It was, however, noticed that no such manual existed within the Department. In the absence of such manual, various checks and balances to be exercised by various functionaries of the Department for registration of vehicles, levy of taxes, *etc*. were not available at one place. The absence of such manual not only hampers the consistency and efficiency but also increases the risk of errors and mismanagement.

While accepting the audit observation, the Government stated (June 2025) that necessary steps would be taken in this regard.

5.2.10.19 Shortage of manpower

Analysis of the sanctioned strength, *vis-à-vis* men-in-position of the Department as on 31 March 2024, revealed that against the 94 sanctioned posts of Chief Motor Vehicle Inspectors (CMVIs), Sr. Motor Vehicle Inspectors (Sr. MVIs), Motor Vehicle Inspectors (MVIs), Accountants, Upper Division Clerks (UDCs) and Lower Division Clerks-cum-Data Entry Operators (LDC-cum-DEO), 75 officers/ officials were in position, leaving a vacancy of 19 posts, which was around 20 *per cent* of the sanctioned posts as shown in **Table 5.2.18**.

Table 5.2.18: Category wise sanctioned strength, men-in-position and vacant posts

Sl. No.	Name of post	Sanctioned strength	Men-in-position	Vacant posts
1	CMVI	4	4	-
2	Sr. MVI	6	6 + 1#	-
3	MVI	19	8	11
4	Accountant	1	1	-
5	UDC	6	6	-
6	LDC-cum-DEO	58	50	8
Total		**94**	**75**	**19**

 # one supernumerary post for Schedule Caste category has not been included in vacancy computation

It may be seen from **Table 5.2.18** that there was acute shortage in MVIs where 11 (58 *per cent*) out of 19 sanctioned posts remained vacant. Since the MVIs do the inspections/enforcement activities, the acute shortage in MVIs may undermine the operational efficiency of the enforcement activities. Moreover, no initiative was taken to fill the existing vacancies by the Department during 2019-24, despite a substantial increase of vehicle population from 4,86,188 to 7,65,389 (57.42 *per cent*) during that period.

The Government replied (June 2025) that the department is doing needful for filling and upgradation of technical and administrative staff.

Conclusion

Despite the MoRTH's advisory mandating the establishment of PUC centres at fuel stations and the introduction of mobile test centres, the Department failed to authorise such centres and did not deploy mobile units as of November 2024, thus hampering the efforts to combat vehicular pollution and improve air quality. The absence of a comprehensive manual outlining the processes and procedures for staff at all levels was noticed. A structured grievance redressal system was lacking. A significant shortfall in key enforcement staff especially MVIs limited field operations and enforcement coverage.

Recommendation

- ***The Department should immediately comply with the MoRTH's advisory and mandate PUC centres to achieve the objective of combating environmental pollution in the State. The Department may take steps to integrate its own Departmental Grievance Redressal System in VAHAN and SARATHI for the larger public interest.***
- ***The Department may draft a detailed office/operational manual as a resource and guide for the employees and other stakeholders.***
- ***The Department may take steps to immediately fill up the existing vacancies.***

REVENUE DEPARTMENT

5.3 Subject Specific Compliance Audit on "Collection of Stamp Duty and Registration Fee from Deed Registration"

5.3.1 Introduction

Stamp duty (SD) is a tax payable on certain documents specified by statute to make them legally effective. SD is charged on documents that are necessary for the legal recording of specific transactions. Registration fee (RF) refers to the fee levied and collected by the State Government for registration of documents. RF covers the administrative costs involved in processing an individual's or entity's registration for a particular program, event, or service.

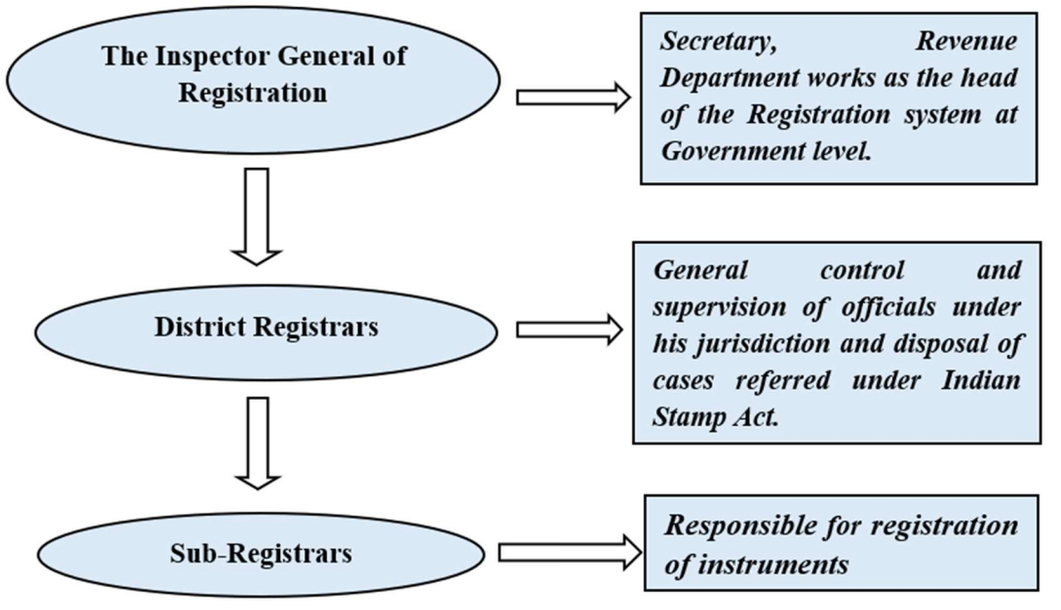
Seventh Schedule of the Constitution of India prescribes the division of powers between the Union Government and State Governments. As per List I-Union List of the Seventh Schedule, the Union Government has the power to legislate the rates of stamp duty on bills of exchange, promissory notes, bills of lading, letters of credit, insurance policies, transfer of shares, debentures, proxies and receipts. The stamp duties are levied by the Union Government but are collected and appropriated by the concerned States except on documents other than those mentioned above, which are levied and collected by the States as in the List II-State List in the Seventh Schedule of the Constitution of India.

To enhance the speed, transparency, and accountability of the registration process, the Government of Tripura launched the Tripura Online Registration System (TORS) in 2012. In March 2021, the State adopted the National Generic Document Registration System (NGDRS) - a standardised and customisable application developed for use by registration departments nationwide. Initially, NGDRS was implemented on a pilot basis in the Sub-Registrar Offices (SROs) of Jirania and Mohanpur in West Tripura District. Based on its performance, the system was rolled out to all SROs across the State in March 2022, replacing the TORS software entirely. For Computerised Stamp Duty Administration System (C-SDAS) and for collection of stamp duty through e-stamping mechanism in Tripura, the Stock Holding Corporation of India Limited (SHCIL)[220] was selected as the Central Record Keeping Agency (CRA). As per the agreement executed (November 2018) between the Government of Tripura and the SHCIL, the responsibilities of CRA was to create need-based infrastructure, hardware and software and connectivity for facilitating its operations on the e-stamping project; to facilitate selection of approved intermediaries for the e-stamping and collection of stamp duty; collection of money and generation of e-stamp certificates through the computer systems; and effecting remittances to the State after reconciliation of accounts. The Deputy Director, Land Records and Settlement, Government of Tripura was nominated as the 'Nodal Officer' in July 2020 for monitoring the implementation and transactions of e-stamping.

[220] SHCIL acts as the CRA for collection of stamp duty through e-stamp in the State. It eliminates the need for physical stamp paper and provides an electronic method for paying stamp duty to the government.

Until the introduction of e-GRAS in 2019, the fees for registration of various documents, including sale deeds, was collected through treasury challans generated under Computerised Online Treasury Operation System. However, now the registration and other related fees are to be paid online through e-GRAS.

5.3.2 Organisational set-up



5.3.3 Trend of Revenue

Actual receipts from stamp duty and registration fee during the years 2019-20 to 2023-24, along with the total tax receipts during the period are shown in **Table 5.3.1**.

Table 5.3.1: Trend of Revenue

(*₹ in crore*)

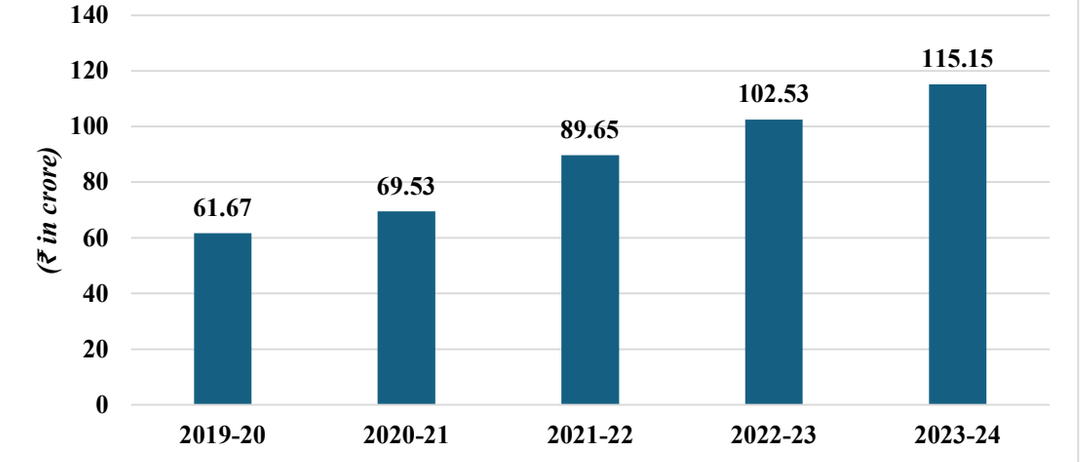
Year	Budget Estimate (BE)		Actual receipts		Total actual receipts	Percentage of variation to BE	Total tax receipt of the State	Percentage of actual receipts *vis-à-vis* total tax receipts
	SD	RF	SD	RF				
2019-20	55.00		47.87	13.80	61.67	12.13	2,101.80	2.93
2020-21	64.00		53.72	15.81	69.53	8.64	2,332.44	2.98
2021-22	70.69		70.20	19.45	89.65	26.82	2,616.31	3.43
2022-23	94.60		80.83	21.70	102.53	8.38	2,999.68	3.42
2023-24	114.84		89.75	25.40	115.15	0.27	3,287.41	3.50

***Source**: Budget at a Glance and Finance Accounts of the Government of Tripura*

It can be seen from **Table 5.3.1** that the actual receipts exceeded the budget estimates every year during 2019-20 to 2023-24. The percentage of variation between budget estimates and actual receipts ranged between 0.27 *per cent* to 26.82 *per cent* to budget estimates. Contribution of revenues from stamp duty and registration fees to the total tax receipts of the State increased steadily from 2.93 *per cent* to 3.50 *per cent* over the period from 2019-20 to 2023-24 with a marginal decrease from 3.43 *per cent* in 2021-22 to 3.42 *per cent* in 2022-23.

There was an increasing trend of revenue receipts from stamp duty and registration fees during the period from 2019-20 to 2023-24 in the State as depicted in **Chart 5.3.1**.

Chart 5.3.1: Year-wise total receipts of stamp duty and registration fees during 2019 to 2024



Out of the total 1,62,521 deeds registered and ₹ 397.11 crore of stamp duty and registration fees received from deed registration during 2019 to 2024 in the State, 67,528 deeds (42 *per cent*) amounting to ₹ 251.73 crore (63.39 *per cent*) pertained to West Tripura district as shown in **Chart 5.3.2** and **5.3.3**.

Chart 5.3.2: District-wise total number of deeds registered, and stamp duty and registration fees received from deed registration during 2019 to 2024

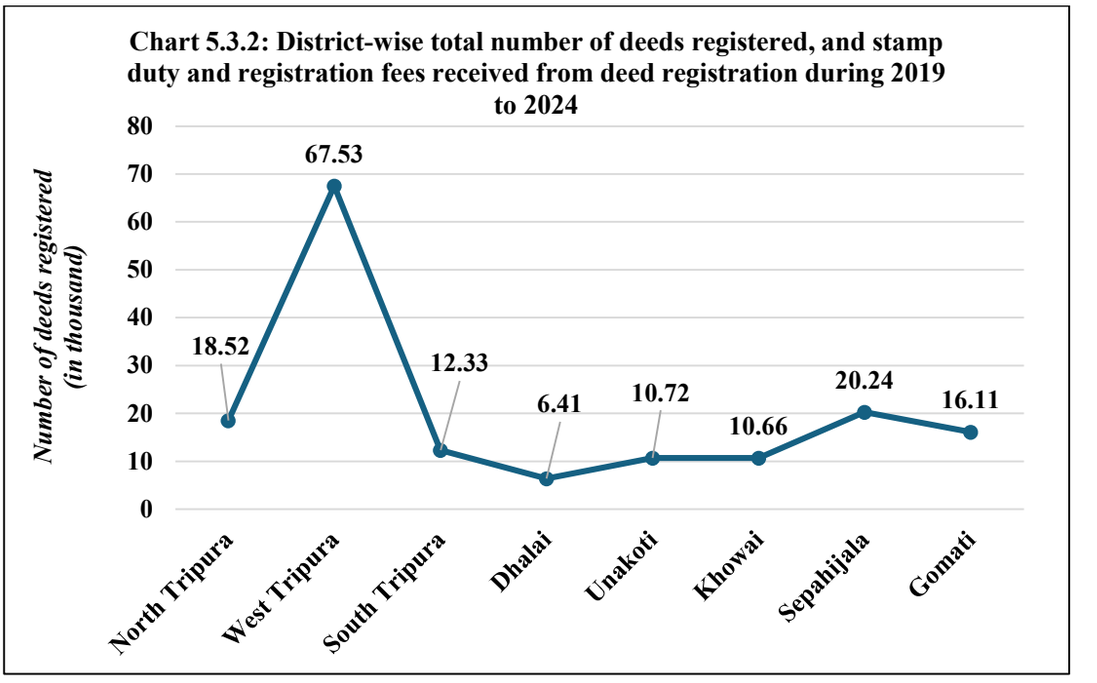
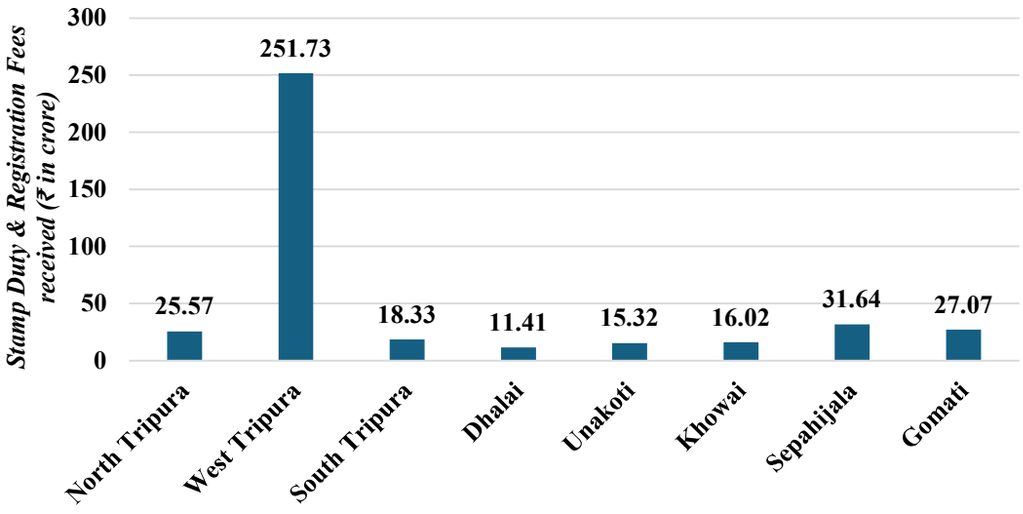


Chart 5.3.3: District-wise amount of stamp duty and registration fees received from deed registration during 2019 to 2024



5.3.4 Audit objectives

The Subject Specific Compliance Audit on "Collection of Stamp Duty and Registration Fees from Deed Registration" was conducted to get a reasonable assurance regarding:

- the adequacy of resources like infrastructure, manpower, equipment, *etc.;*
- adequacy, proficiency of the system and procedures relating to the method of data collection, compilation, analysis, fixation of market value and assessment and collection of stamp duty and registration fees; and
- adequacy and performance of internal control mechanism of the Department in ensuring collection of stamp duty and registration fees.

5.3.5 Audit criteria

The audit objectives were benchmarked against the following sources of audit criteria

- The Indian Stamp Act, 1899 and Rules framed thereunder;
- The Indian Registration Act, 1908;
- The Tripura Registration Rules, 1954;
- The Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018;
- Circular/ instructions issued by the Inspector General of Registration, Government of Tripura from time to time.

5.3.6 Scope of audit and methodology

The SSCA was conducted between July 2024 to September 2024 covering the period from April 2019 to March 2024 alongwith scrutiny of records of the office of the Inspector General of Registration; (Secretary, Revenue Department, Government of Tripura) Directorate of Land Records and Settlement; two District Registrars and four Sub-Registrars.

Out of the eight districts, two districts[221] (25 *per cent* of the districts) and four registration offices *i.e.* the Sub-Registry Offices[222] under the control of the District Registrars of the two districts were selected for SSCA by using the Probability Proportional to Size Without Replacement and the Simple Random Sampling Without Replacement methods respectively.

As per Section 17 and 18 of Indian Registration Act, 1908, there are 19 registrable and 34 non-registrable articles in Tripura that require stamp duty. Out of these, all 19 registrable articles (**Appendix 5.3.1**) were covered in audit.

In addition, all the lease agreements of the 272 bank branches and Automated Teller Machines (ATMs) under the jurisdictions of the four sampled Sub-Registrars were also covered during the audit. The draft audit findings were issued (March 2025) to the Government and were also discussed in the Exit Conference (June 2025) held with the Secretary, Revenue Department. The views expressed during the exit conference and the reply received (June 2025) from the Government were suitably incorporated in the report.

5.3.7 Audit findings

Audit objective 1: To assess whether the resources like infrastructure, manpower, equipment, etc. are adequate

5.3.7.1 Manpower position

The manpower position of the office of the Department of Revenue of Government of Tripura against the various categories of post under registration organisation is shown in **Table 5.3.2**.

Table 5.3.2: Statement showing vacancy position of officer/ staff under registration organisation

(in number)

Name of the post	Sanctioned Strength	Vacancy
District Sub-Registrar	1	1
Sub-Registrar	5	5
Supervisor Technical	4	4
Head Clerk/Accountant	26	23
Record Keeper/UD Clerk	41	32
Moharar	103	90
Record Supplier	25	25
Peon/Night Guard	53	46

Source: *Information furnished by the Department*

There is an alarming level of vacancies across all sanctioned posts, with an overall shortfall of 226 out of 258 positions, *i.e*. approximately 88 *per cent* vacancy rate in the registration organisation.

As can be seen in the **Table 5.3.2**, all District Sub-Registrar and Sub-Registrar posts are vacant (100 *per cent*), seriously impairing registration functions and service

[221] West Tripura and Gomati Districts

[222] Sadar and Jirania under West Tripura District; Udaipur and Amarpur under Gomati District

delivery. Supervisory and technical roles (Supervisor Technical – 100 *per cent* vacancy) are also entirely unstaffed, affecting oversight and technical support to the system.

Audit also noted acute deficiency in support staff with Moharars (87 *per cent*), Record Keepers/UD Clerks (78 *per cent*), and Peons/Night Guards (87 *per cent*) are largely vacant, undermining the basic functioning of offices, record management, and security.

The high vacancy rate is likely to affect the efficient functioning and scaling up of the NGDRS system, especially in areas requiring data entry, document verification, and public interface. Insufficient staffing raises concerns about delays in service delivery, risks of record mismanagement, and non-compliance with mandatory registration procedures.

Audit noticed that neither any assessment of manpower requirement was done nor separate sanctioned strength of employees exclusively for the purposes of registration of deeds was maintained. The registration works were being done by the existing manpower of the registration organisation and with the deputed staff from the Districts' Administration.

In reply, the Government stated (June 2025) that the process of recruitment/deputation would be taken up.

5.3.7.2 Deficiencies in the National Generic Document Registration System

Government of Tripura implemented upgraded registration system NGDRS, a common, generic and configurable application developed for registration departments across the country, on a pilot basis in two SROs of Jirania and Mohanpur sub-divisions under West Tripura District which was later extended to all the other Sub-Registrar Offices from March 2022. Audit Scrutiny of the records at the four sampled SROs revealed the following:

(a) Not ensuring biometric based authentication on registration

During registration of the documents, the biometric data (thumb impression) of the parties and witnesses for the document under registration were taken and embossed on the document. However, this biometric data was stored in JPEG format and no provision has been made in NGDRS for verifying their identity with the Unique Identification Authority of India (UIDAI)[223], Government of India database. Biometric verification via UIDAI acts as a robust gatekeeper, ensuring only genuine, consenting parties' complete property registrations. Matching biometric data (fingerprint/iris) with the Aadhaar database confirms a person's identity. Moreover, biometric authentication is unique and non-replicable. One individual cannot have multiple Aadhaar-verified identities. Since Aadhaar authentication requires the physical presence of the parties

[223] UIDAI is a statutory authority established under the provisions of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 ("Aadhaar Act 2016") on 12 July 2016 by the Government of India, under the Ministry of Electronics and Information Technology. UIDAI was created to issue Unique Identification numbers (UID), named as "Aadhaar", to all residents of India.

involved at the time of registration, it prevents unauthorised registrations without the knowledge or consent of property owners or buyers. Thus, non-verification of the biometric data with the UIDAI database increases the risk of fraud while registration of the documents.

To support this fact, audit's examination of records revealed an instance of registration of sale document using fake documents (Aadhaar cards, *etc.*) in the Sub-Registrar, Amarpur in January 2023 which could have been prevented if the identity (biometric data) of the seller was verified with the UIDAI database at the time of registration. In this instance, a fake Aadhaar card in the name of Shri Kandura Debbarma was used during registration of a sale document. However, following a complaint from the original owner, verification revealed that the Aadhaar card actually belonged to another person. Had the provision of verification of the bio-metric data with the UIDAI database existed in NGDRS, the registration of the sale document using the fake document could have been prevented. Other instances involving similar fraudulent activity which were undetected cannot be ruled out.

While accepting the audit observation, the Government replied (June 2025) that the issue of incorporating biometric validation with UIDAI had been taken up with the District Registrars and the Director, Land Records and Settlement. The Government further stated that (i) the Directorate of Information and Technology under Industries and Commerce Department, Government of Tripura had been requested for integration of Aadhaar verification into the NGDRS portal and (ii) the Tripura Registration Rules had been amended (May 2025) for consent based Aadhaar authentication at the time of registration of documents.

(b) Validation checks for mandatory entry of Permanent Account Number not provided

As per Section 139 A (5) of the Income Tax (IT) Act, 1961 read with Rule 114 B of IT Rules, Permanent Account Number (PAN) is to be quoted for sale or purchase of any immovable property for an amount exceeding ₹ 10 lakh.

As per Section 285BA of the IT Act read with Rule 114E of the IT Rules, 1962, the Statement of Financial Transaction (SFT) 12 in Form 61A is required to be furnished to the Income Tax Department by the Registrar/Sub-Registrars for purchase or sale of immovable property valued at ₹ 30.00 lakh or more by any person under his jurisdiction. SFT in Form 61 also needs to be furnished in respect of transactions where declarations in Form 60 are received from the individuals who do not have PAN.

Examination of records and documents related to the registration of deeds under Sub-Registrar, Amarpur revealed that out of 58 sale deeds of immovable properties valued above ₹ 10 lakh, in 48 cases, PAN of sellers/purchasers was not quoted while registering the deeds. Moreover, Sub-Registrar, Amarpur could not provide declarations of the individuals who did not have PAN in Form 60 in the 48 deeds. The details are shown in **Table 5.3.3**.

Table 5.3.3: Non-consideration of PAN

Period	Total number of sale deeds valued more than ₹ 10 lakh	Total amount of sale value (*₹ in lakh*)	Total number of deeds where PAN was quoted	Total number of deeds where PAN was not quoted	Value of sale deeds without PAN (*₹ in lakh*)
2019-20	4	70.13	1	3	40.13
2020-21	7	121.20	0	7	121.20
2021-22	13	204.13	0	13	204.13
2022-23	18	321.60	3	15	269.94
2023-24	16	205.81	6	10	133.71
Total	**58**	**922.87**	**10**	**48**	**769.11**

Source: *Registered sale deeds and other records*

Thus, out of 58 sale deeds of immovable property valued more than ₹10 lakh involving ₹ 922.87 lakh during the period from 2019-20 to 2023-24, non-consideration of PAN of the seller/purchaser in 48 sale deeds (82.76 *per cent*) involving ₹ 769.11 lakh (83.34 *per cent*), indicates inadequate and poor validation control in the system along with non-compliance of the stipulated rules. In the absence of PAN, these high-value transactions escape direct linkage with the Income Tax database, reducing traceability and enabling tax evasion. Hence, the possibility of the recipient (seller) evading income tax payment cannot be ruled out.

Further, audit also noticed that out of 995 SFTs[224] filed by the District Sub-Registrar, Sadar during the period 2020-2022, invalid PAN was quoted in 98 SFTs[225] indicating that the necessary validation rules for the mandatory entry of the executant's PAN before registering the documents have not been provided in the System, leaving the scope for generation of incomplete SFT reports.

The failure to collect or validate PAN violates mandatory provisions of the IT Act and reduces the reliability of financial reporting to tax authorities. Without PAN linkage, the transactions cannot be effectively monitored by the Income Tax Department, creating scope for income concealment by parties involved. The absence of mandatory validation checks for PAN entry allows the registration of incomplete or non-compliant sale deeds.

In reply, the Government stated (June 2025) that the District Registrars and the Director, Land Records and Settlement had been instructed to initiate the process for Aadhaar based authentication of the executants for registration of deeds and to introduce the quoting of PAN of the executants for registering of documents valued more than ₹ 10 lakh.

Recommendations

- ***The Department may assess the staffing needs and address the issue of staff shortage for the purpose of registration of deeds.***
- ***The Department may initiate the process of Aadhaar based authentication of***

[224] 2020-21: 437; 2021-22: 558
[225] 2020-21: 33; 2021-22: 65

the executants for registration of deeds and may also introduce the requirement of quoting of PAN of the executants before registering the documents valued more than ₹ 10 lakh.

Audit objective 2: To assess the adequacy, proficiency of the system and procedures relating to the method of data collection, compilation, analysis, fixation of market value and assessment and collection of stamp duty and registration fees

5.3.7.3 Loss of ₹ 52.36 lakh due to non-registration of lease deeds of bank branches and ATMs

Section 17 of the Registration Act, 1908 provides for compulsory registration of the leases of immovable property from year to year, or for any term exceeding one year or reserving a yearly rent.

Examination of records related to the registration of deeds under the sampled four Sub-Registrars[226] and lease deeds of 272 bank branches and ATMs within their jurisdictions, revealed 156 instances where bank branches (128) and ATMs (28) did not register their lease agreements/deeds, despite being required to do so under the Act, as detailed in **Table 5.3.4**.

Table 5.3.4: Loss of revenue due to non-registration of lease agreements

Name of the Sub-Registrar	No. of bank branches and ATMs	Total number of bank branches/ ATMs where the lease agreements were not registered			Loss of revenue due to non-registration of lease agreements (₹ *in lakh*)		
		Branch	ATM	Total	Stamp duty[227]	Regn. Fee	Total
Udaipur	50	26	4	30	3.89	1.27	5.16
Amarpur	18	9	3	12	1.22	0.39	1.61
Sadar	167	74	19	93	32.84	10.63	43.47
Jirania	37	19	2	21	1.62	0.50	2.12
Total	**272**	**128**	**28**	**156**	**39.57**	**12.79**	**52.36**

***Source**: Lease documents/deeds of bank branches and ATMs*

Thus, non-registration of the lease agreements/deeds had resulted in a loss of ₹ 52.36 lakh to the Government exchequer. The details are shown in **Appendices 5.3.2 (A), 5.3.2 (B), 5.3.2(C)** and **5.3.2 (D)**.

The failure to ensure registration of lease agreements led to significant revenue leakage, with ₹ 52.36 lakh lost in stamp duty and registration fees. This reflects systemic weaknesses in enforcing compliance with statutory provisions, particularly among institutional entities like banks. The absence of registered leases also poses legal risks,

[226] Udaipur, Amarpur, Sadar and Jirania

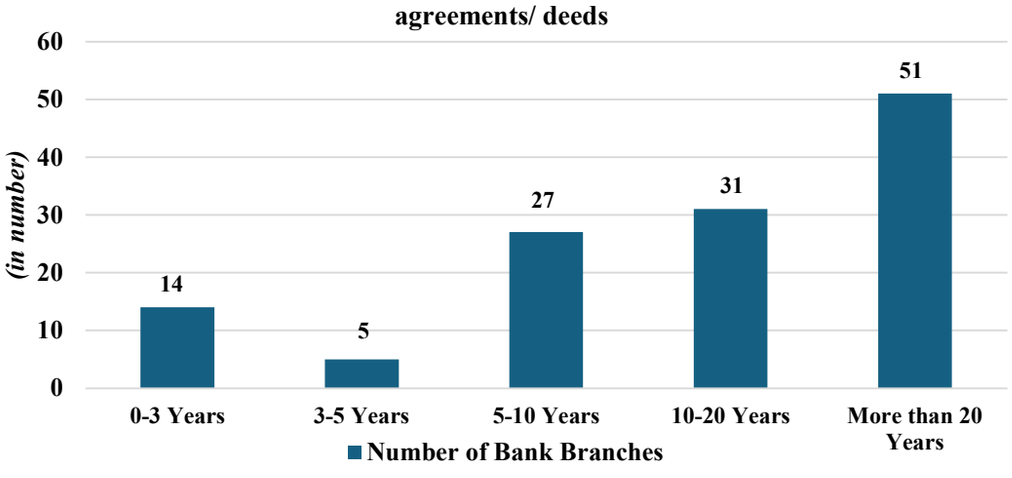
[227] Up to one year: three *per cent* SD and 1.50 *per cent* RF on the total sum payable under the lease, more than one year and up to five years: three *per cent* SD and 1.50 *per cent* RF on average amount equal to one year rent, more than five years and up to 10 years: five *per cent* SD and 1.50 *per cent* RF on average amount equal to one year rent, more than 10 years and up to 20 years: five *per cent* SD and 1.50 *per cent* RF on average amount equal to two years rent, more than 20 years and up to 30 years: five *per cent* SD and 1.50 *per cent* RF on average amount equal to three years rent and more than 30 years: five *per cent* SD and 1.50 *per cent* RF on average amount equal to four years rent

as such agreements may have limited enforceability in disputes. Moreover, it creates an inequitable environment where ordinary citizens are required to comply with legal norms, while larger institutions are able to bypass them without consequence, thereby undermining the credibility and effectiveness of the registration system.

The systemic failure to enforce mandatory registration of such leases not only weakens compliance with legal provisions but also reflects inadequate oversight by the Registration Department in monitoring and penalising non-compliance, particularly from institutional entities like banks.

It was further revealed that out of the 128 bank branches, 31 (24 *per cent*) had been functioning for 10 to 20 years and 51 (40 *per cent*) functioning for 20 years without registering their lease agreements, as shown in **Chart 5.3.4**.

Chart 5.3.4: Number of bank branches that did not register their lease agreements/ deeds

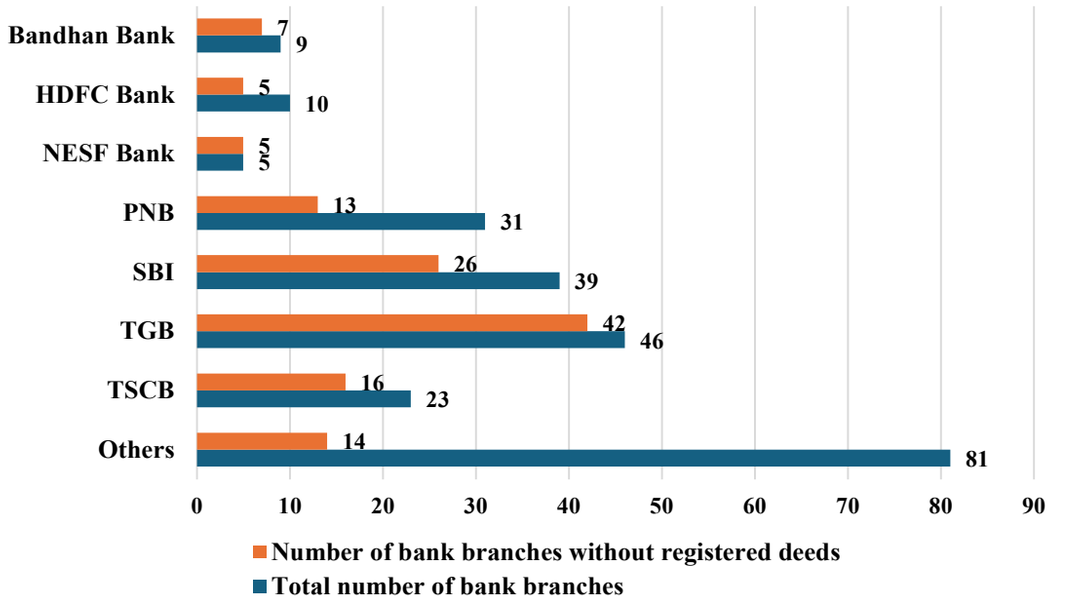


The analysis of lease agreement compliance by bank branches under the jurisdictions of sampled Sub-Registrar Offices revealed that a significant number of branches operated for prolonged periods without registering their lease deeds as mandated by law. Specifically, 31 bank branches (24 *per cent*) had been operating for 10 to 20 years, and another 51 branches (40 *per cent*) for over 20 years, without executing registered lease agreements. This long-term non-compliance highlights a persistent and systemic disregard of Section 17 of the Registration Act, 1908, which mandates registration of lease deeds for terms exceeding one year.

Against the total number of bank branches under the jurisdictions of the sampled Sub-Registrars, **Chart 5.3.5** depicts bank-wise number of branches which were functioning without registering their lease agreements/deeds.

The extent of the lapse is further underscored by **Chart 5.3.5**, which shows that several banks, including major public and private sector institutions, have numerous branches functioning without fulfilling registration requirements. While some banks had fewer than five non-compliant branches (grouped under "Others"), the overall trend suggests widespread institutional non-compliance.

Chart 5.3.5: Bank-wise number of branches which did not register their lease agreements/deeds



***N.B.**- Banks with less than five branches without registration of deeds, viz., Axis Bank, Canara Bank, UCO Bank, Bank of India, etc. are mentioned as 'Others'.*

This situation not only indicates chronic regulatory oversight failure but also suggests that substantial stamp duty and registration fees have gone uncollected over decades, causing cumulative revenue loss to the State. The lack of registered leases also undermines the legal enforceability of tenancy arrangements, potentially affecting dispute resolution and title clarity. Such longstanding gaps weaken both the legal and fiscal framework of property registration in the State.

In reply, the Government stated (June 2025) that the Director, Institutional Finance under Finance Department, Government of Tripura, had been requested to take up the matter with all the banks working in Tripura for ensuring the registration and renewal of lease deeds of their branches and ATMs.

5.3.7.4 Short levy of stamp duty and registration fees of ₹ 6.01 lakh

(a) Short levy of stamp duty and registration fee due to incorrect calculation

According to the Section 78 of the Registration Act, 1908, the State Government is responsible for determining the registration fees. Further, Section 80 *ibid*, stipulates that all the fees for registration of documents shall be payable on the presentation of such documents.

As per Section 3 read with Schedule I of the Indian Stamp Act, 1899 and the Indian Stamp (Tripura Fifth Amendment) Act, 2020, the rates of stamp duties for different registrable documents in Tripura has been fixed.

Examination of records related to the registration of lease deeds under the sampled Sub-Registrars revealed 34 instances of short-levied stamp duty (₹ 4.06 lakh) and

42 instances of short-levied registration fees (₹ 1.47 lakh) as detailed in **Table 5.3.5** and **Appendix 5.3.3**, due to incorrect calculation.

Table 5.3.5: Short levy of stamp duty and registration fee

Name of the Sub-Registrar	No. of instances of short levy of stamp duty and registration fee (in number)		Short levy of registration fee (*₹ in lakh*)		
	Stamp duty	Registration fee	Stamp duty	Registration fee	Total
Udaipur	12	15	0.71	0.30	1.01
Amarpur	6	7	0.38	0.12	0.50
Sadar	15	17	2.95	1.03	3.98
Jirania	1	3	0.02	0.02	0.04
Total	**34**	**42**	**4.06**	**1.47**	**5.53**

***Source**: Lease documents/deeds*

(b) Short levy of stamp duty and registration fee due to incorrect valuation of properties

As per Article 31 of Schedule I of the Indian Stamp Act, 1899, in case of exchange of properties, the stamp duty should be levied as a Conveyance (No. 23 of Schedule I) for a consideration equal to the value of the property of greatest value as set forth in such instrument.

As per Article 23 of Schedule I of the Indian Stamp (Tripura Fifth Amendment) Act, 2020, where the amount or the value of consideration of conveyance exceeds ₹ 900 but does not exceed ₹ 1,000, the duty of ₹ 50 has to be levied and for every ₹ 500 or part thereof in excess of ₹ 1,000, ₹ 25 has to be levied.

Examination of records related to the registration of deeds under the Sub-Registrar, Amarpur revealed that there were two instances of short levy of stamp duty and registration fees due to incorrect valuation of properties as detailed in **Table 5.3.6**.

Table 5.3.6: Short levy of stamp duty and registration fee

(in ₹)

Document Number	Token number	Date of registration	Highest consideration value among the exchanged properties	Value taken into consideration	Stamp duty to be paid (@5 *per cent)*	Stamp duty actually paid	Short levy of stamp duty	Regn. Fee to be paid @ 1.5 *per cent)*	Regn. Fee actually paid	Short levy of Regn. fee
I-16378 of 2022	2022000 0015517	01.08.2022	4,13,438	42,000	20,672	2,100	18,572	6202	633	5,569
I-16379 of 2022	2022000 0015518	01.08.2022	4,13,438	42,000	20,672	2,100	18,572	6202	633	5,569
						Total	**37,144**			**11,138**

***Source:** Records pertaining to registered deeds*

The cumulative short levy of ₹ 6.01 lakh highlights significant lapses in the registration process, including weak internal controls, errors in fee calculation, and failure to apply appropriate valuation rules. These deficiencies suggest inadequate oversight and lack of proper training among Sub-Registrar staff in implementing the provisions of the Indian Stamp Act and the State's amended fee schedules. As a result, the State Government suffered avoidable revenue losses.

In reply to **Sub-paragraphs 5.3.7.4 (a)** and **5.3.7.4 (b)**, the Government stated (June 2025) that the District Registrars had been instructed to organise training programmes for Sub-Registry staff and officers with emphasis on correct calculation of stamp duty and registration fees. Moreover, the Department would develop a software tool to assist in pre-calculation of stamp duty and registration fee for the citizens, deed writers, and officials at the time of purchasing the e-stamps.

5.3.7.5 Non-cancellation of e-stamps posing the risk of their reuse

As per Rule 31 of Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018, the Collector may, on an application in Form 6 accompanied by the original "spoiled" or "unused" or "not required for use" e-stamp certificate', if satisfied as to the facts and circumstances of the case, make allowance for such e-stamp certificate in accordance with the provisions of sections 49 to 55 contained in Chapter V of the Act.

Further, as per Rule 30 *ibid*, after verifying the details, the Registering Officer or District Registering Officer, District Registrar, Superintendent of Stamps or any other officer authorised by the Appointing Authority shall lock the e-stamp Certificate maintained in the central database server of the Central Record Keeping Agency.

Rule 32 (1) *ibid* stipulates that the Collector shall have the power to cancel the e-stamp certificate, after verification and a certificate to this effect should be endorsed on the original e-stamp Certificate under his seal and signature.

Examination of refund cases of stamp duty in two sampled District Registrars revealed that the District Registrars, Gomati and West Tripura had refunded stamp duty of seven and 186 e-stamp certificates respectively after deduction of 10 *per cent* of the stamp duty. However, none of the seven cases involving ₹ 2.80 lakh in District Registrar, Gomati were cancelled/locked on the SHCIL's website.

Non-cancellation of stamps on the SHCIL's website after refund is fraught with the risk of re-use of the refunded e-stamps.

This non-compliance poses a serious risk of the refunded e-stamps being reused fraudulently, leading to potential revenue loss for the State and compromising the integrity of the stamp duty administration system. The failure to cancel or lock e-stamps after refund also reflects weak enforcement of procedural safeguards and inadequate coordination between the registration authorities and the Central Record Keeping Agency.

In reply, the Government stated (June 2025) that the Department had taken up the procedural correction where refund of stamp duty could be initiated only after providing the certificate of locking of stamp by the District Registrars. Further, the Director, Land Records and Settlement had been instructed to take up the matter with the SHCIL for cancellation/locking of such e-stamps to prevent their misuse.

Recommendations

- ***The Department may inspect the public as well as private institutions/business premises and check their lease agreements, if any, in a phase-wise manner for ensuring registration of lease documents in cases of hire/lease for more than 12 months.***
- ***The Department may arrange system generated cancellation and locking of the e-stamps on the SHCIL's website immediately after refund of the amount.***

Audit objective 3: To assess the adequacy and performance of internal control mechanism of the Department in ensuring collection of stamp duty and registration fees

5.3.7.6 Internal control

Internal control mechanism is an integral and continuous process of any management in ensuring prudent financial management which serves as an effective mechanism to ensure accountability. The control mechanism in the department should be guided by Acts, Rules, Manuals, Compendium of instructions, *etc.* to protect the resources of the government and to ensure that revenue is correctly levied and timely realised by the government. Internal control mechanism to ensure realisation of stamp duty and registration fees was not effective as commented in the preceding paragraphs. Other cases of weak control noticed in audit are given in succeeding paragraphs.

(a) Non-providing of trainings to the staff of Sub-Registrar Offices

As per clause 10 of the agreement (November 2018) between the Revenue Department, Government of Tripura and the SHCIL, the Stock Holding shall provide suitable and adequate training to such of the Government personnel as the Government may nominate on the operation and the use of their system. Furthermore, the training for the first 10 officials will be provided free of cost. Additional training and refresher courses by other participants will be provided by SHCIL at the expense of the State.

It was, however, noticed that no training was provided by the CRA (SHCIL) to the staff of the sampled four Sub-Registrar Offices.

On being enquired (November 2024) by audit, the Directorate of Land Records and Settlement, Government of Tripura informed (February 2025) that training on e-stamp operations for Government officials would be imparted shortly.

This lack of training has resulted in operational inefficiencies and increased the likelihood of procedural errors in handling e-stamp certificates, as observed in multiple audit findings. The failure to equip staff with the necessary skills and knowledge undermines the effective implementation of the e-stamping system and exposes the process to risks such as incorrect usage, non-compliance with prescribed procedures, and delayed service delivery. While the Directorate of Land Records and Settlement has assured that training will be conducted shortly, the delay reflects weak planning and oversight in operationalising critical reforms, highlighting the urgent need for institutionalised capacity building and timely execution of contractual obligations to

ensure smooth and compliant functioning of Sub-Registrar Offices.

In reply, the Government stated (June 2025) that the Director, Land Records and Settlement had been instructed to initiate the process of comprehensive training of the officers and staff involved in registration process with the help of SHCIL The first round of training would be taken up shortly in the District Registries and Sub-Registries.

b) Non-existence of internal audit

Internal audit is a vital component of internal control to enable an organisation to assure itself that the prescribed systems are functioning reasonably well. The Directorate of Audit, functioning since 2002 under the administrative control of the Finance Department, Government of Tripura, has been authorised by the State Government to conduct periodical internal audit of the offices and institutions under all State Government Departments, Autonomous Bodies, *etc*.

As per the information furnished (January 2025) by the Directorate of Audit, out of the 23 Sub-Registrar offices in the State, only seven Sub-Registrars were audited during 2019-24 as per the Annual Audit Plan. It was also noticed that no audit observation on the collection of stamp duty and registration fees from deed registration were raised during this period.

The internal audit mechanism, a critical element of internal control, was found to be largely absent in the functioning of Sub-Registrar Offices in Tripura. Despite the Directorate of Audit being authorised to conduct regular audits of all State Government offices, only seven out of 23 Sub-Registrar Offices were audited during the five-year period from 2019 to 2024. Moreover, none of these audits raised any observations related to the collection of stamp duty and registration fees, which are key revenue functions of these offices. This indicates a significant oversight gap in monitoring financial compliance and operational efficiency. The lack of comprehensive and focused internal audit weakens accountability, increases the risk of revenue leakage, and undermines the ability of the registration department to detect systemic lapses or procedural deviations in a timely manner.

During exit conference the Department stated (June 2025) that necessary arrangement would be made for audit of all sub-registries by the internal audit at least once in every five years.

In reply, the Government stated (June 2025) that the Director, Internal Audit under Finance Department, Government of Tripura had been requested to arrange the preparation of schedule to conduct internal audit of all the sub-registry offices in regular interval.

c) Absence of designated Grievance Redressal Officer

As per Chapter IX of the "Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018", the Chief Controlling Revenue Authority may designate the Grievance Redressal Officer in the districts to inquire into the complaints received against the

misconduct or irregularities of the CRA or its Authorised Collection Centres or any other official related to the implementation of the e-stamping system.

It was, however, noticed that no Grievance Redressal Officer had been designated in the sampled districts during 2019-24, while a Grievance Redressal Officer had been designated for the West Tripura District in November 2024.

The absence of a designated Grievance Redressal Officer in the sampled districts from 2019 to 2024, despite the provision under Chapter IX of the Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018, reflects a critical gap in institutional accountability and citizen-centric service delivery. The role of the Grievance Redressal Officer is essential for addressing complaints related to misconduct or irregularities by the Central Record Keeping Agency (CRA), its authorised collection centres, or other officials involved in the implementation of the e-stamping system. The prolonged delay in designating such officers has likely hindered the timely resolution of grievances, reduced public confidence in the system, and increased the risk of unresolved irregularities going unchecked. Although a Grievance Redressal Officer was eventually appointed in West Tripura District in November 2024, the delay in implementation across districts highlights the need for urgent corrective action to institutionalise grievance redressal mechanisms state wide, ensuring transparency, responsiveness, and trust in the e-stamping framework.

In reply, the Government stated (June 2025) that all the District Registrars had been designated (May 2025) as 'Grievance Redressal Officer' of their respective districts.

d) Non-filing as well as delay in filing of Statement of Financial Transactions

Filing of SFTs[228] by the Sub-Registrars helps the IT Department to keep a watch on the high value transactions undertaken by the taxpayers. It also helps the IT Department to ensure that the transaction is duly disclosed in their Income Tax Return.

Examination of records and documents related to the registration of deeds under Sub-Registrar, Amarpur revealed that there were two instances of purchase/sale of immovable property valued at ₹ 30 lakh or more. It was, however, noticed that one SFT for sale deed valued at ₹ 30 lakh was registered on 1 November 2019 but was filed on 13 December 2022, *i.e.* after a lapse of 30 months from the due date of filing of SFT (*i.e.* 31 May 2020).

Moreover, filing of another SFT against a sale deed of ₹ 34.20 lakh registered on 4 May 2022, was lying pending (August 2024).

Due to non-furnishing of the SFT, chances of evasion of the vigil of the IT department on the high value transactions as well as evasion of payment of income tax by the recipient (seller) cannot be ruled out.

Such delays and non-filing undermine the objective of SFT reporting, which is to ensure that high-value transactions are disclosed in the taxpayers' income tax returns. These lapses not only compromise tax compliance and revenue surveillance but also reflect

[228] The stipulated date of filing SFT is 31 May of the next financial year

serious weaknesses in the coordination between the registration authorities and the Income Tax Department. The absence of timely reporting increases the risk of tax evasion and reflects poorly on institutional accountability.

In reply, the Government stated (June 2025) that the District Registrars had been instructed to keep strict vigil on high value transactions and to ensure timely filing of SFTs with the Income Tax Department.

e) Splitting up of sale value for evading filing of Statement of Financial Transaction

Examination of records and documents related to the registration of deeds under Sub-Registrar, Amarpur revealed an instance of splitting up of the value of sale at the time of registration of deed likely with the intent to evade payment of tax, as detailed in **Table 5.3.7**.

Table 5.3.7: Splitting up of sale value for evading filing of SFT

(₹ *in lakh*)

Deed No	Date of registration	Seller	Purchaser	Khatian Number	RS Plot (Hal)	Property Boundaries	Amount
2023/AMP /1/2322	20.01.2023	Smt. Buddhini Kalai and others	Tripura State Electricity Corporation Limited	263/1	1213 1215	East-Chintahari Jamatia West-Self South-Road North-Road	29.69
2023/AMP /1/2323	-do-	-do-	-do-	263/1 263/2	1215 1219	-Do-	29.69

Source: *Registered sale deeds*

It was noticed that though the same seller had sold the plot of land to the same purchaser, the plot was divided into two parts (with same boundaries) to keep the amount of sale under ₹ 30 lakh and two separate deeds of ₹ 29.69 lakh each, were registered on the same day, *i.e.* on 20 January 2023. This division of the transaction into two separate deeds on the same day appears to be a clear attempt to artificially reduce the reported value per deed below the ₹ 30 lakh threshold, thereby evading SFT filing obligations.

The audit examination of registered deeds at the Sub-Registrar Office, Amarpur, revealed a case of deliberate splitting of sale consideration to evade the filing of a SFT, a statutory requirement under the Income Tax Act for immovable property transactions valued at ₹ 30 lakh or more.

This practice not only undermines the intent of high-value transaction monitoring by the Income Tax Department but also exposes systemic weaknesses in scrutiny by the registration authorities. The failure of the Sub-Registrar Office to flag and report such transactions reflects inadequate oversight, absence of internal checks, and a lack of vigilance in detecting and preventing tax avoidance strategies. The incident highlights the need for enhanced verification protocols, flagging of suspicious patterns, and stricter compliance enforcement to safeguard the integrity of property registration and tax reporting systems.

In reply, the Government stated (June 2025) that no specific rules exist at present for prohibiting splitting of the sale value. However, the District Registrars had been instructed to examine such splitting as a single sale for the purpose of filing of SFTs.

5.3.7.7 Non-inspection of Authorised Collection Centres and non-verification of collection of stamp duty

As per Chapter VII of the "Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018", all or any of the branches or offices of the CRA and the Authorised Collection Centres (ACCs)[229], in the State, may be inspected, as far as possible, according to the Schedule of Inspections referred to in Rule 33 of the Rules *ibid*. Further, the officers of different ranks may inspect the offices of the CRA and the ACCs and verify the collection of stamp duty made by the ACCs with the remittances made by the CRA to the government account on quarterly/ bi-monthly/ monthly basis. After inspection, they shall submit the inspection report to the Chief Controlling Revenue Authority, *i.e.* Inspector General of Registration.

Examination of records of 39 ACCs[230] of the SHCIL under the four sampled Sub-Registrars, revealed that none of the ACCs was inspected by any Government Officer of the Department in violation of Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018. Non-inspection of ACCs and non-verification of collection of stamp duty was also confirmed by the respective Sub-Registrars/District Registrars.

These rules mandate regular inspections and verification of stamp duty collections by ACCs to ensure that remittances made to the government account by the CRA are accurate and timely. The complete absence of such inspections and verification processes indicates a serious lapse in regulatory oversight and raises concerns about the reliability and accountability of stamp duty collections handled through these centres. This gap in monitoring not only increases the risk of misappropriation, underreporting, or delays in government revenue realisation but also reflects institutional weaknesses in enforcing compliance.

During exit conference the Department stated (June 2025) that steps would be taken for inspection of branches/ offices/ ACCs of SHCIL at periodical interval as prescribed in the Tripura Stamp (Payment of Duty by means of e-Stamping) Rules, 2018, to verify the collection of stamp duty *vis a vis* it's deposit to the government account.

In reply, the Government stated (June 2025) that the Deputy Director, Land Records and Settlement (Nodal Officer for e-stamp) and the District Registrars had been instructed to carry out periodical inspection of the branches/ offices of the CRA and the Authorised Collection Centres and to submit their inspection reports to the Inspector

[229] Authorised Collection Centres under CRA, act as an intermediary between the Central Record Keeping Agency and the stamp duty payer for collection of stamp duty and for issuing e-stamp certificate. Authorised Collection Centres are entitled to collect the amount of stamp duty charged upon the instrument according to the rates as applicable to such instrument as per the provisions of the Act, from the stamp duty payer of any particular area as may be specified by the Appointing Authority, from time to time.

[230] Udaipur: 8; Amarpur: 9; Sadar: 20; Jirania: 2

General of Registration.

5.3.7.8 Lack of awareness

None of the Sub-Registrars had undertaken any educative initiatives like media advertisements, awareness workshops for deed writers, business forums, *etc*. to actively publicise the liability of stamp duty on various types of instruments. The Departmental website too does not prominently display the stamp duty liability in respect of registrable as well as not compulsorily registrable instruments.

In this regard, attention is drawn to a commendable practice followed by the District Transport Officer, Gomati under Transport Department, Government of Tripura. This includes conducting of various awareness programmes for school children and parents on road safety measures, display of hoardings/posters at the accident-prone areas, awareness programme for drivers of schools, motor syndicates, *etc*.

This absence of public outreach contributes to low taxpayer awareness, unintentional non-compliance, and potential revenue loss due to underpayment or evasion of stamp duty. In contrast, proactive awareness efforts by the District Transport Officer, Gomati- such as community engagement, educational outreach, and prominent visual communication demonstrate the impact of sustained public education. The registration department's failure to replicate similar strategies reflects a missed opportunity to enhance voluntary compliance, build public trust, and ensure greater transparency in stamp duty administration.

In reply, the Government stated (June 2025) that the Director, Land Records and Settlement had been instructed (June 2025) to make necessary arrangements so that the Sub-Registrars could make educative initiatives (like advertisements in media, awareness workshops for deed writers, business forums, *etc*.) to actively publicise the liability of stamp duty on various types of instruments. The Director, Land Records and Settlement had also been instructed to publicise the liability of stamp duty on various type of instruments on the departmental website.

Recommendation

- ***Internal control mechanism should be strengthened to ensure realisation of stamp duty and registration fees.***
- ***All the Sub-registries may be audited by the internal audit at least once in every five years.***
- ***The liability of stamp duty and payment mode in respect of all the instruments may be prominently displayed on the departmental website and in all such public offices where such instruments are executed or presented.***

Conclusion

The SSCA revealed systemic deficiencies that pose significant risks to revenue integrity and administrative efficiency. Despite the commendable increase in revenue collections over the five-year period from 2019 to 2024, audit found critical gaps in governance, institutional oversight, and operational controls. The acute manpower shortage- 88 *per*

cent vacancy in sanctioned posts severely hampered core registration functions, while deficiencies in the implementation of the NGDRS, such as the lack of biometric verification and PAN validation, undermined identity authentication and traceability in high-value transactions. The non-registration of lease deeds of banks and ATMs, incorrect assessment of stamp duty, and failure to cancel refunded e-stamps resulted in substantial revenue losses. Furthermore, audit noted a near-complete absence of internal audits, non-inspection of Authorised Collection Centres, inadequate staff training, and the delayed or non-filing of Statements of Financial Transactions - all pointing to a weak internal control framework. Instances such as splitting of sale deeds to evade tax reporting obligations, absence of grievance redressal mechanisms, and poor taxpayer awareness further reflected a need for urgent structural reforms. To safeguard public revenue and enhance transparency, the Department must prioritise institutional capacity building, ensure enforcement of statutory procedures, and adopt citizen-centric service enhancements.

FINANCE (EXCISE AND TAXATION) DEPARTMENT

5.4 Subject Specific Compliance Audit on "Department's Oversight on GST Payments and Return Filing (Phase-II)"

5.4.1 Introduction

The introduction of Goods and Service Tax (GST) has replaced multiple taxes levied and collected by the Centre and States. GST, which came into effect from July 2017, is a destination-based consumption tax on the supply of goods or services or both levied on every value addition. The Centre and States simultaneously levy GST on a common tax base. Central GST (CGST) and State GST (SGST)/ Union Territory GST (UTGST) are levied on intra-State supplies, and Integrated GST (IGST) is levied on the inter-State supplies.

Section 59 of the Tripura Goods and Service Tax (TGST) Act, 2017 stipulates GST as a self-assessment-based tax, whereby the responsibility for calculating tax liability, discharging the computed tax liability and filing returns is vested with the taxpayer. The GST returns must be filed online regularly on the common GST portal, failing which penalties will be payable. Even if the business had no tax liability during a particular tax period, it must file a nil return mandatorily. Further, Section 61 of the TGST Act read with Rule 99 of the Tripura Goods and Service Tax Rules (TGST Rules), 2017 stipulate that the proper officer may scrutinise the return and related particulars furnished by taxpayers, communicate discrepancies to the taxpayers and seek an explanation.

This Subject Specific Compliance Audit (SSCA) was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism of the Commercial Taxes Organisation, Tripura (Department) in this new tax regime.

5.4.2 Audit objectives

This audit was oriented towards providing assurance on the adequacy and effectiveness of systems and procedures adopted by the Department with respect to tax compliance under GST regime. Audit of 'Department's oversight on GST Payments and Return filing' was taken up with the following audit objectives to seek a reasonable assurance on:

- Whether the rules and procedures were designed to secure an effective check on tax compliance and were being duly observed by taxpayers; and
- Whether the scrutiny procedures, internal audit and other compliance functions of the Charges were adequate and effective.

5.4.3 Audit methodology and scope

This SSCA was conducted based on data analysis, which highlighted risk areas and red flags pertaining to the period from April 2018 to March 2021. Through data analysis a set of 16 deviations were identified across the domains of input tax credit (ITC),

discharge of tax liability, registration and return filing. Such deviations were followed up through a **Centralised Audit** (Limited Audit)[231], whereby these deviations were communicated to the relevant State departmental field formations and action taken by the jurisdictional formations on the identified deviations was ascertained without involving field visits. The centralised audit was supplemented by a **Detailed Audit** involving field visits for verification of records available with the jurisdictional field formations. Returns and related attachments and information were accessed through the State GST Portal as much as feasible to examine data/ documents relating to taxpayers (*viz*. registration, tax payment, returns and other departmental functions). The Detailed Audit also involved accessing relevant granular records from the taxpayers such as invoices through the respective field formations. Besides, compliance functions of the departmental formations such as scrutiny of returns, action on late filers and non-filers, cancellation of registration and internal audit were also reviewed in selected charges.

The review of the scrutiny of returns by the Department and verification of taxpayers' records covered the period from April 2018 to March 2021, while the audit of the functions of five selected Charges covered the period 2020-21. The SSCA covered only the State administered taxpayers. The field audit was conducted from May 2023 to January 2024.

An Entry Conference of this SSCA was held in May 2023 with the Commissioner of Taxes, Tripura in which the audit objectives, sample selection, audit scope and methodology were discussed. The Exit Conference was held in January 2024 with the Commissioner of Taxes during which the audit findings were discussed. The views and responses received from the Commissioner of Taxes have been suitably incorporated in the relevant paragraphs.

5.4.4 Audit Sample

A data-driven approach was adopted for planning as also to determine the nature and extent of substantive audit. The sample for this SSCA comprised a set of deviations identified through data analysis for Centralised Audit that did not involve field visits; a sample of taxpayers for detailed audit that involved field visits and scrutiny of taxpayers' records at departmental premises; and a sample of Charges for evaluating the compliance functions of the departmental field formations.

There were three distinct parts of the SSCA as under:

(i) Part I- Audit of Charges

Five charge offices[232] (out of total 15 Charges) which were not covered in SSCA Phase I, were considered as sample of charges for evaluation of their oversight functions for Phase II.

[231] Centralised Audit did not involve seeking taxpayer's granular records such as financial statements related ledger accounts, invoices, agreements, *etc*.

[232] Udaipur, Belonia, Ambassa, Kailashahar and Dharmanagar Charges

(ii) Part II – Centralised Audit

The sample for Centralised Audit was selected by identification of high-value or high-risk deviations from rules and inconsistencies between returns through data analysis for evaluation of the adequacy and effectiveness of the scrutiny procedure of the Department. Accordingly, 111 deviations involving 99 taxpayers were selected for Centralised Audit under this SSCA.

(iii) Part III-Detailed Audit

Audit was conducted by accessing taxpayers' records through charges for evaluation of the extent of tax compliance by taxpayers. A sample of 20 taxpayers from Charge offices was selected for Detailed Audit on the basis of risk parameters (90 *per cent*) such as ITC mismatch, ITC availed without payment of tax by suppliers, ITC availed after the limitation period, unsettled liability, exemptions to total turnover, ratio of IGST to (CGST + SGST) and evasion prone supplies comprising Large (L1[233] and L2[234]), Medium[235] and Small[236] strata taxpayers and the remaining (10 *per cent*) taxpayers was drawn on random basis.

The details of samples for Centralised Audit, Audit of Charges and Detailed Audit selected for this SSCA are brought out in **Appendices 5.4.1** to **5.4.3**.

5.4.5 Audit criteria

The source of audit criteria comprised the provisions contained in the TGST Act, IGST Act, and Rules made there under. In addition, the notifications and circulars issued by the Department relating to filing of returns, notifying the effective dates of filing of various returns, extending due dates for filing returns, rates of tax on goods and services, payment of tax, availing and utilising ITC, scrutiny of returns and oversight of tax compliance and scrutiny of returns and cancellation of registrations, *etc*. also formed part of the audit criteria.

5.4.6 Audit findings

The audit findings are categorised into the following three categories:

- Oversight on Charge functions (Audit of Charges)
- Centralised Audit (Limited Audit)
- Detailed Audit

5.4.7 Oversight on Charge functions– Audit of Charges

The role of Charges is to provide oversight for ensuring compliance by taxpayers in respect of accuracy of the taxable value declared, calculation and payment of tax liabilities, filing of returns, ensuring compliance of GST Act, *etc*. For evaluating the functions of the charges, the audit areas include (i) scrutiny of returns, (ii) action on

[233] top 0.25 *per cent* of taxpayers based on turnover
[234] next 0.25 *per cent* of taxpayers based on turnover
[235] taxpayers with a minimum turnover of ₹ 7.5 crore
[236] taxpayers with a minimum turnover of ₹ 2.5 crore

late-filers and non-filers, (iii) cancellation of registration and (iv) internal audit. The detailed findings are portrayed in the **sub-paragraphs 5.4.7.1** to **5.4.7.4**.

5.4.7.1 Filing of returns *vis-à-vis* scrutiny of returns

As per Section 61(1) of the TGST Act, 2017 the proper officer may scrutinise the return and related particulars furnished by the registered person to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation there-to. Rule 99 of the TGST Rules, 2017 mandates that the discrepancies, if any, noticed shall be communicated to the taxpayers to seek explanation in Form ASMT 10.

The year-wise status of returns filed (GSTR 3B which is for summarising outward supplies, input tax credit and payment of GST liability and GSTR 1 which is for reporting invoice-wise details of outward supplies of goods and services.) *vis-à-vis* scrutiny of returns during the period from 2018-19 to 2020-21 under the selected five Charges is given in **Table 5.4.1**.

Table 5.4.1: Consolidated position on return filings in sampled ranges

Charge name	Financial year	Number of returns to be filed		Total number of returns to be filed	Number of returns filed		Number of return not filed		Total return not filed Col (8+9)
		GSTR 3B	*GSTR 1*		*GSTR 3B*	*GSTR 1*	*GSTR 3B*	*GSTR 1*	
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*
Ambassa	2018-19	13,294	13,294	26,588	11,096	4,964	2,198	8,330	10,528
	2019-20	14,725	14,725	29,450	11,789	5,315	2,936	9,410	12,346
	2020-21	15,425	15,425	30,850	11,190	5,969	4,235	9,456	13,691
Udaipur	2018-19	21,124	21,124	42,248	18,533	8,158	2,591	12,966	15,557
	2019-20	23,394	23,394	46,788	19,993	9,024	3,401	14,370	17,771
	2020-21	24,691	24,691	49,382	19,190	11,240	5,501	13,451	18,952
Kailashahar	2018-19	11,596	11,596	23,192	10,131	5,155	1,465	6,441	7,906
	2019-20	13,616	13,616	27,232	11,743	5,746	1,873	7,870	9,743
	2020-21	14,752	14,752	29,504	11,649	6,982	3,103	7,770	10,873
Dharmanagar	2018-19	21,619	21,619	43,238	18,755	9,860	2,864	11,759	14,623
	2019-20	23,966	23,966	47,932	21,082	10,498	2,884	13,468	16,352
	2020-21	25,715	25,715	51,430	20,861	12,784	4,854	12,931	17,785
Belonia	2018-19	19,425	19,425	38,850	17,308	8,618	2,117	10,807	12,924
	2019-20	22,187	22,187	44,374	19,545	9,656	2,642	12,531	15,173
	2020-21	23,845	23,845	47,690	18,871	11,243	4,974	12,602	17,576
Total		**2,89,374**	**2,89,374**	**5,78,748**	**2,41,736**	**1,25,212**	**47,638**	**1,64,162**	**2,11,800**

***Source**: Information furnished by Charge offices*

From **Table 5.4.1**, it can be seen that during the period 2018-21, out of 5,78,748 returns (GSTR 1 and GSTR 3B), 2,11,800 (*i.e.* 36.40 *per cent*) returns were not filed. Of which, number of GSTR 3B returns not filed were 47,638 (16.46 *per cent*) and that of GSTR 1 returns not filed was 1,64,162 (56.73 *per cent*). It is observed that higher number of returns to be filed with respect to GSTR 1 return.

The year-wise position of scrutiny of returns, show cause notice (SCN) issued and recovery thereof is as detailed in **Table 5.4.2**.

Table 5.4.2: Position of scrutiny, SCN issued and recovery in sampled ranges

Charge Name	Financial year	Number of return filed (Both GSTR-1 + 3B)	Number of returns scrutinised	Number of ASMT 10 issued	Number of discrepancies accepted	Number of SCN issued	Related amount *(₹ in lakh)*	Amount recovered *(₹ in lakh)*
Ambassa	2018-19	16,060	576	0	0	87	1,328.21	35.97
	2019-20	17,104	432	0	0	40	522.44	0
	2020-21	17,159	472	42	14	23	342.75	0
Kailashahar	2018-19	26,691	496	0	0	0	0	0
	2019-20	29,017	521	0	0	29	205.03	89.86
	2020-21	30,430	584	28	0	05	0.44	0.44
Belonia	2018-19	15,286	178	0	0	16	2.88	0
	2019-20	17,489	288	58	19	03	56.33	0
	2020-21	18,631	367	40	29	01	1.33	5.03
Udaipur	2018-19	28,615	223	0	0	0	0	0
	2019-20	31,580	314	40	16	0	0	0
	2020-21	33,645	120	40	29	0	0	0
Dharmanagar	2018-19	25,926	486	0	0	0	0	0
	2019-20	29,201	875	39	0	0	0	0
	2020-21	30,114	937	68	0	0	0	0
Grand total		**3,66,948**	**6,869**	**355**	**107**	**204**	**2,459.41**	**131.30**

***Source**: Information furnished by Charge offices*

From **Table 5.4.2**, it can be seen that 6,869 returns (1.87 *per cent*) out of 3,66,948 returns filed had been scrutinised in the selected five Charges during the period 2018-21. The remaining 3,60,079 returns (98.12 *per cent*) remained unscrutinised. Intimation of discrepancies in ASMT 10 had been issued to 355 cases out of 6,869 cases scrutinised during the period under audit. SCN had been issued in 204 cases for recovery of ₹ 24.59 crore during the period 2018-21. However, only ₹ 1.31 crore had been recovered against the total amount of ₹ 24.59 crore related to SCNs issued. The balance amount of ₹ 23.28 crore remained outstanding.

Thus, it was observed that there was low performance in scrutiny of returns. It was also observed that the Department did not prepare detailed guidelines/ standard operating procedure (SOP) for scrutiny of returns in the State.

The matter was intimated to the respective Charges during January 2024. In Exit Conference (January 2024), the Commissioner of taxes stated that specific reply would be given at the earliest. However, no response has been received (April 2025).

Recommendation 1

The Department may take immediate steps to formulate guidelines/ SOP and ensure the scrutiny of returns in a time bound manner before the cases become time barred.

5.4.7.2 Lack of action on non-filers

Section 46 of the TGST Act, 2017 read with Rule 68 of TGST Rules, 2017 stipulates that a notice in FORM GSTR-3A shall be issued, electronically, to a registered person who failed to file the return within the due date requiring filing of return within 15 days.

Section 62 (1) of TGST Act, 2017 read with Rule 100 (1) of TGST Rules, 2017, in case the taxpayer fails to file the returns even after such notice, the proper officers may proceed to assess the tax liability of the said person to the best of their judgment and issue an assessment order in Form ASMT 13.

Filing of returns is related to payment of tax, which implies non-filing of returns can be fraught with substantial risk of loss of tax revenue.

Year-wise information relating to action taken on non-filers of returns (GSTR 3B and GSTR 1) during the period from 2018-19 to 2020-21 for the five selected Charges is given in **Table 5.4.3**.

Table 5.4.3: Action on non-filers

Name of Charge	Year	GSTR-3A issued	Number of return filed in pursuance of GSTR 3A notice	ASMT 13
Ambassa	2018-19	0	0	0
	2019-20	0	0	0
	2020-21	895	0	0
Udaipur	2018-19	0	0	0
	2019-20	0	0	0
	2020-21	270	0	0
Kailashahar	2018-19	0	0	0
	2019-20	0	0	0
	2020-21	756	0	0
Dharamnagar	2018-19	153	0	0
	2019-20	0	0	0
	2020-21	1,033	0	0
Belonia	2018-19	0	0	0
	2019-20	0	0	0
	2020-21	690	0	0
Total		**3,797**	0	0

***Source**: Information furnished by Charge offices*

From **Table 5.4.3**, it can be seen that no GSTR 3A were issued by the four out of five Charges during 2018-19 and no GSTR 3A were issued by the five Charges during 2019-20. However, GSTR 3A were issued to a total of 3,797 taxpayers by the five Charges during the years 2018-19 and 2020-21. It was observed that the Department did not initiate any action against the taxpayers for issue of best judgement assessment order in Form ASMT 13.

The reason for lack of action against taxpayers issued GSTR-3A notice was neither stated to audit nor found on records.

The matter was intimated to the respective Charges during January 2024. In Exit Conference (January 2024), the Commissioner of taxes stated that specific reply would be given at the earliest. However, no response has been received (April 2025)

Recommendation 2

The Department may initiate action against non-filers by assessing the tax liability through invoking of the ASMT-13 best judgment assessment order.

5.4.7.3 Inadequate follow-up on non-filing of GSTR 10

Section 29 of TGST Act, 2017 read with Rule 22(3) of the TGST Rules stipulates for cancellation of registration either by the proper officer on *suo moto* or on application filed by the taxpayer or his legal heir having regard to circumstances where the business has been discontinued, change in constitution of business or the taxable person is no longer liable to be registered. The proper officer shall issue an order in Form GST REG 19 within a period of 30 days from the date of application submitted under Rule 20 or as the case may be.

As per Circular dated 30 December 2019, GSTR 3A has to be issued to the taxpayer, where GSTR 10 has not been filed. If the taxpayer still fails to file the final return within 15 days of the receipt of notice, then an assessment order ASMT 13 under Section 62 of the TGST Act read with rule 100 of the TGST Rules shall have to be issued to determine the liability of the taxpayer under sub-section (5) of Section 29.

Section 45 of the TGST Act read with Rule 81 of the TGST Rules, 2017 the final return, has to be filed within three months of the effective date of cancellation or the date of order of cancellation, whichever is later, by the taxpayer.

The year-wise details of cancellation of registration for five Charges, selected under Charges audit are as given in **Table 5.4.4**.

Table 5.4.4: Year-wise details of cancellation of registration, filing of GSTR 10 and action taken

Charge	Financial year	Number of cases for which cancellation orders issued in REG 19			Number of cases where GSTR 10 filed	Action taken on non-filing of GSTR 10
		On taxpayer application	Suo-moto by Department	Total		
Ambassa	2018-19	31	1	32	0	0
	2019-20	44	97	141	0	0
	2020-21	24	142	166	18	0
Total		**99**	**240**	**339**	**18**	**0**
Udaipur	2018-19	27	0	27	19	0
	2019-20	75	34	109	25	0
	2020-21	15	16	31	01	0
Total		**117**	**50**	**167**	**45**	**0**
Kailashahar	2018-19	34	1	35	0	0
	2019-20	28	2	30	0	0
	2020-21	23	14	37	08	0
Total		**85**	**17**	**102**	**08**	**0**
Dharmanagar	2018-19	69	0	69	0	0
	2019-20	136	215	351	0	0
	2020-21	90	100	190	35	0
Total		**295**	**315**	**610**	**35**	**0**
Belonia	2018-19	10	0	10	02	0
	2019-20	33	160	193	10	0
	2020-21	41	80	121	29	0
Total		**84**	**240**	**324**	**41**	**0**
Grand Total		**680**	**862**	**1,542**	**147**	**0**

***Source**: Information furnished by the Charge offices*

From **Table 5.4.4**, it can be seen that during the period 2018-21, registrations had been cancelled in 680 cases on application filed by taxpayers and tax authorities had taken *suo-moto* cancellation of registrations in 862 cases. It was observed that only 147 taxpayers out of the total 1,542 cases of cancelled registrations had filed GSTR 10. Thus, 1,395 (90 *per cent*) out of 1,542 cancelled taxpayers did not file the final GSTR 10 returns.

The Department did not take any action on non-filers of final GSTR 10 returns by cancelled taxpayers (April 2025).

The matter was intimated to the respective Charges in January 2024. In Exit Conference (January 2024), the Commissioner of Taxes stated that specific reply would be given at the earliest. However, no response has been received (April 2025).

Recommendation 3

The Department may ensure timely verification of cancelled registrations to prevent undue loss of tax revenue.

5.4.7.4 Non-conducting of internal Audit

As per Section 65 of the TGST Act, 2017 the Commissioner or any officer authorised by him, by way of a general or a specific order, may undertake audit of any registered person for such period, at such frequency and in such manner as may be prescribed. Section 2 (13) of the TGST Act, 2017, defines "Audit" as the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed and to assess his compliance with the provisions of this Act or the Rules made thereunder.

Examination of information furnished (December 2023) to Audit revealed that the Department had not initiated any action plan for conduct of audit during the period covered by Audit. The reason for such absence of audit plan was neither found on records nor stated to Audit.

The matter was intimated to the respective Charges in January 2024. In Exit Conference (January 2024), the Commissioner of Taxes stated that specific reply would be given at the earliest. However, no response has been revived (April 2025).

Recommendation 4

The Department may conduct internal audit on regular basis, so that an optimum number of taxpayers can be audited in every financial year.

5.4.8 Inconsistencies in GST returns -Centralised audit

Audit analysed GST returns data pertaining to 2018-19 to 2020-21 as made available by GSTN. Rule-based deviations and logical inconsistencies between GST returns filed by taxpayers were identified on a set of 16 parameters, which can be broadly categorised into three domains – ITC, Annual Return & financial statements and Tax

& Interest payment.

Out of the 13 prescribed GST returns[237], the following basic returns that apply to normal taxpayers were considered for the purpose of identifying deviations, inconsistencies, and mismatches between GST returns:

- GSTR 1: Monthly return furnished by all normal and casual registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
- GSTR 2A: A system-generated statement of inward supplies for a recipient. It contains the details of all B2B transactions of suppliers declared in their Form GSTR 1, ISD details form GSTR 6, details form GSTR 7 and GSTR 8 respectively by the counterparty and import of goods from overseas on bill of entry, as received from ICEGATE Portal of Indian Customs.
- GSTR 3B: Monthly summary return of outward supplies and input tax credit claimed, along with payment of tax by the taxpayer to be filed by all taxpayers except those specified under Section 39(1) of the Act. This is the return that populates the credit and debits in the Electronic Credit Ledger and debits in Electronic Cash Ledger.
- GSTR 6: Monthly return for Input Service Distributors providing the details of their distributed input tax credit and inward supplies.
- GSTR 8: Monthly return to be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST, introduced in October 2018.
- GSTR 9: Annual return to be filed by all registered persons other than an Input Service Distributor (ISD), Tax Deducted at Source/Tax Collected at Source, Casual Taxable Person, and Non-Resident taxpayer. This document contains the details of all supplies made and received under various tax heads (CGST, SGST and IGST) during the entire year along with turnover and audit details for the same.
- GSTR 9C: Annual audit form for all taxpayers having a turnover above five crores in a particular financial year. It is a reconciliation statement between the annual returns filed in GSTR 9 and the taxpayer's audited annual financial statements.

The details of data analysis undertaken on the 16 identified parameters and impact thereon is given in **Table 5.4.5 (a)** and **Table 5.4.5 (b)**.

[237] i) GSTR-1, ii) GSTR-3B, iii) GSTR-4 (taxpayers under the Composition scheme), iv) GSTR-5 (non-resident taxable person), v) GSTR-5A (Non-resident OIDAR service providers), vi) GSTR-6 (Input service distributor), vii) GSTR-7 (taxpayers deducting TDS), viii) GSTR-8 (E-commerce operator), ix) GSTR-9 (Annual Return), x) GSTR-10 (Final return), xi) GSTR-11 (person having UIN and claiming a refund), xii) CMP-08, and xiii) ITC-04 (Statement to be filed by a principal/job-worker about details of goods sent to/received from a job-worker).

Table 5.4.5 (a): Details of Data Analysis undertaken

Sl. No.	Algorithm used	Risk pursued
	Domain: ITC	
1	ITC available as per GSTR 2A with all its amendments was compared with the ITC availed in GSTR 3B in table 4A (5) (accrued on domestic supplies) excluding the reversals in table 4B (2) but including the ITC availed in the subsequent year from table 8C of GSTR 9 and blocked credits.	ITC mismatch between GSTR 2A and GSTR 3B
2	ITC available from GSTR 2A was compared with Table 8A of GSTR 9 which captures ITC available from GSTR 2A (as an auto-populated non-editable field) but excludes those entries in GSTR 2A where the supplier has not filed GSTR 1 by due date of its filing and excludes the ITC for the period during which the recipient taxpayer was under composition scheme.	ITC passed on without supplier remitting tax
3	ITC availed through table 4 of GSTR 3Bs pertaining to the period 2018-19 to 2020-21 filed after October of the following year.	ITC availed in GSTR 3B filed after the cut-off period[238].
4	ISD ITC availed in table 6G of GSTR 9 or table 4(A)(4) of GSTR 3B of recipient was compared with the sum of table 5A, table 8A, and table 9A of GSTR 6 of distributor GSTINs.	Incorrect availing of ISD credit
	Domain: Annual Return and financial statements	
5.	Positive figure in table 12F of GSTR-9C and examination of reasons provided in table 13 for mismatch.	Mismatch of ITC availed between Annual returns and Books of accounts.
6.	Positive figure in table 14T of GSTR 9C and examination of reasons provided in table 15 for mismatch.	Reconciliation between ITC availed in Annual returns with expenses in financial statements.
7.	Negative figure in table 9R of GSTR 9C and examination of reasons provided in table 10 for mismatch.	Mismatch in tax paid between books of accounts and returns
	Domain: Tax and Interest payment	
8.	Reverse Charge Mechanism (RCM) payments in table 4G (tax payable) of GSTR 9 were compared with ITC availed in table 6C, 6D and 6F (ITC availed) GSTR 9. In cases where GSTR 9 was not available, RCM payment in table	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9

[238] Amendment was made in the TGST Act to give effect to this recommendation of GST council sub-section (5) and (6) of section 16 of the TGST Act vide Circular No. 30/2024-GST (State) dated 25 October 2024 with effect from 1 July 2017 which stipulates that notwithstanding anything contained in sub-section (4), in respect of an invoice or debit note for supply of goods or services or both pertaining to the Financial Years 2017-18, 2018-19, 2019-20 and 2020-21, the-registered-person shall be entitled to take input tax credit in any return under Section-39 which is filed upto the 30 November 2021. This impacts deviations for FYs 2018-19 and 2019-20

Sl. No.	Algorithm used	Risk pursued
	3.1(d) of GSTR 3B was compared with tables 4(A)(2) and 4A(3) of GSTR 3B. Greater of difference in GSTR 9 and GSTR 3B considered where both were available.	
9.	The greater of tax liability between GSTR 1 (tables 4 to 11), considering advances and amendments, and GSTR 9 (tables 4N, 10 and 11) was compared with tax paid details in GSTR 3B tables 3.1(a) and 3.1(b). In cases where GSTR 9 was not available, GSTR 3B tax paid was compared with GSTR 1 liability.	Unsettled liabilities. This would lead to short payment/ non-payment of tax.
10.	Table 3.1(a)+(b) of GSTR 3B was compared with tax liability declared in the e-way bills and cases where GSTR 3B are less than e-way bills are identified.	Suppression of tax liability based on e-way bill verification
11.	The composition taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 50 lakh in 2018-19 and ₹ 75 lakh in 2019-20.	Ineligible composition levy scheme *i.e.* taxpayers continue to operate under composition levy scheme despite crossing threshold for the same.
12.	Taxpayers who have not filed GSTR 3B but have filed GSTR 1 or where GSTR 2A available, indicating taxpayers carrying on the business without discharging tax.	GSTR 3B was not filed but GSTR 1 is available
13.	Interest calculated at the rate of 18 *per cent* on cash portion of tax payment on delayed filing of GSTR 3B *vis-à-vis* interest declared in GSTR 3B.	Short payment of interest

Table 5.4.5 (b): Details of Data Analysis undertaken (Turnover mismatch)

Sl. No.	Algorithm used	Risk pursued
14.	Table 3.1(a) of GSTR 3B was compared with column 6 of table 9 of GSTR 2A. Cases where GSTR 3B values are less than that of GSTR 2A are identified.	Under-declaration of taxable supplies by comparing TDS returns
15.	Unbilled revenue at the beginning of the year in table 5B of GSTR 9C should tally with the unbilled revenue of the previous GSTR 9C shown in table 5H. Any mismatch indicates suppression of taxable turnover.	Suppression of taxable value based on unbilled revenue declared in GSTR 9C
16.	Negative figure in table 7G of GSTR 9C and examination of reasons provided in table 8 for mismatch.	Mismatch in taxable turnover declared in table 7G of GSTR 9C

The data analysis pertaining to Tripura on the 16 identified parameters and extent of deviations/ inconsistencies observed are summarised in **(Appendix 5.4.4)**.

5.4.8.1 Non-submission of reply by the department

Audit issued audit queries for 111 deviations in respect of 99 taxpayers in the 16

dimensions. These audit queries were issued to the respective Charges in August-September 2023 without further scrutiny of taxpayer's records. The audit check in these cases was limited to verifying the Department's action on the identified deviations/ mismatches identified from the taxpayer's returns.

Department's response in 46 cases is still awaited (April 2025) though the Department gave assurance that it would furnish all replies during the Exit Conference. These cases are detailed in **Appendix 5.4.5 (A)**. These entail 41 cases amounting to a mismatch of ₹ 57.27 crore [239] in tax liability/ ITC/ short payment of interest (on delayed payment of tax) and five[240] cases relating to inconsistencies in turnover as detailed in **Appendices 5.4.5 (B)** and **5.4.5 (C)**.

Considering the amount involved in the above-mentioned inconsistencies and its likely conversion into compliance deviations, the replies of the Department are of paramount importance. Hence, the Department is required to expedite verification of these cases as a priority.

Recommendation 5

The Department may urgently pursue the 46 inconsistencies and deviations pointed out by Audit, for which responses have not been provided.

5.4.8.2 Results of centralised audit

An overview of the extent to which each of the 15[241] dimensions translated into compliance deviations based on responses received from the Department to the audit queries, is summarised below**.**

5.4.8.3 Summary of Centralised audit

Out of 65 deviations, where replies were received Audit noticed compliance deviations from the provisions of the Act in 55 cases (Col. No. 14 of **Appendix 5.4.6**) relating to mismatch of ITC/ tax liability of ₹ 58.05 crore[242] (Col. No.15 of **Appendix 5.4.6**) constituting 84.61 *per cent* of the 65 inconsistencies/mismatches in data, for which the Department responses were received. Of these 55 cases, ASMT-10 have been issued in 38 cases amounting to ₹ 33.70 crore[243] (Col. No. 6 & 7 in **Appendix 5.4.6**). In 12 cases, department accepted the audit observations and stated that matter is under correspondence with taxpayer amounting to ₹ 6.73 crore[244] (Col. No. 8 & 9 in **Appendix 5.4.6)**. In three cases amounting to ₹ 17.32 crore (Col. No. 10 in **Appendix 5.4.6)** Department had taken proactive action. In two cases, replies of tax

[239] Including two cases of Ineligible composition levy scheme involving turnover amount of ₹ 2.61 crore
[240] Excluding turnover amount of ₹ 443.79 crore
[241] Data analysis has been carried out on 16 identified parameters. However, Department furnished responses in respect of 15 parameters.
[242] Excluding two cases of Ineligible composition levy scheme of ₹ 20.76 crore, two cases of unbilled revenue of ₹ 0.32 crore and four cases of TDS returns of ₹ 0.14 crore.
[243] Excluding two cases of unbilled revenue involving turnover amount of ₹ 0.32 crore and three cases of TDS returns of ₹ 0.13 crore
[244] Excluding one case of Ineligible composition levy scheme involving turnover amount of ₹ 1.69 crore and one case of TDS returns of ₹ 0.01 crore

authority were not accepted by Audit amounting to ₹ 0.31 crore[245] (Col. No.12 and 13 of **Appendix 5.4.6**).

In the remaining 10 cases (Col. No.4 of **Appendix 5.4.6**) out of 65 cases, constituting 15.38 *per cent*, as the Department's reply was acceptable to Audit and had valid explanations, these cases require no further action.

A few illustrative cases are given below:

(i) ITC mismatch between GSTR 2A and GSTR 3B

GSTR 2A is a purchase related dynamic tax return that is automatically generated for each business by the GST portal, whereas GSTR 3B is a monthly return in which summary of outward supplies along with ITC declared and payment of tax are self-declared by the taxpayer.

To analyse the veracity of ITC utilisation, relevant data were extracted from GSTR 3B and GSTR 2A for the years 2018-19 to 2020-21, and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer. The methodology adopted was to compare the ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR 3B in Table 4A (5)[246] considering the reversals Table 4B (2)[247] but including the ITC availed in the subsequent years 2019-20 to 2021-22 from table 8C of GSTR 9.

Audit observed that in case of (GSTN-1XXXXXXXXXXXXM) under Bishalgarh Charge, the ITC available as per GSTR 2A during 2018-19 and 2019-20 was ₹ 1.45 crore and ₹ 1.74 crore respectively (total ₹ 3.19 crore) and the ITC availed in table 4A (5) of GSTR 3B during 2018-19 and 2019-20 was ₹ 3.20 crore and ₹ 2.95 crore respectively (total ₹ 6.15 crore). This resulted in mismatch of ITC availed amounting to ₹ 2.96 crore, which was communicated to the Superintendent of Taxes in September 2023.

The Department replied (March 2025) that ASMT 10 had been issued to the taxpayer, seeking the reasons for the said discrepancy.

(ii) ITC Availed on GSTR 3B filed after the cut off period

The GST Act provides for availing of ITC only till the due date of furnishing GSTR 3B for the month of September following the end of the financial year to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any GSTR 3B is furnished after such time, ITC availed therein becomes inadmissible. In order to review the extent of excess/irregular ITC availed on this account, the ITC availed through table 4 of GSTR 3B pertaining to 2018-19, 2019-20 and 2020-21 filed by the taxpayer beyond the due dates of September GSTR 3B return of the following year, were identified at data level.

Based on the data analysis, it was observed that in case of GSTIN-1XXXXXXXXXXXXS under Bishalgarh Charge, the ITC availed by the taxpayer beyond the due date of

[245] Excluding one case of Ineligible composition levy scheme involving turnover amount of ₹ 19.07 crore
[246] all other eligible ITC
[247] other ITC reversed

September GSTR 3B return of the following year was ₹ 0.70 crore. This resulted in mismatch of ITC availed amounting to ₹ 0.70 crore during the year 2019-20, which was communicated to the Superintendent of taxes, Bishalgarh Charge in September 2023.

The Department replied (March 2025) that ASMT 10 had been issued to the taxpayer, seeking the reasons for the said discrepancy.

(iii) Incorrect availing of ISD credit

In order to analyse whether the ITC availed by the taxpayer is not in excess of that transferred by the ISD, the ITC availed as declared in the returns of the taxpayer was compared with the ITC transferred by the ISD(s) in their GSTR 6.

The methodology adopted was to compare table 6G (net of table 7B) of GSTR 9 with the sum of table 5A, table 8A, and table 9A (considering adjustments) of GSTR 6 for respective GSTIN. In cases where table 7B was null, table 7H values were considered. In cases where GSTR 9 was not available, table 4(A)(4) [net of table 4(B)(2)] of GSTR 3B was compared with the sum of table 5A, table 8A, and table 9A (considering adjustments) of GSTR 6 for respective GSTIN.

Based on the data analysis, it was observed that in case of (GSTIN-1XXXXXXXXXXXJ) under Charge-VII, the taxpayer availed ITC of ₹ 0.13 crore in table 6G (net of table 7H) of GSTR 9 which was more than the ISD transferred of ₹ 0.06 crore (the total sum of table 5A, table 8A, and table 9A, considering adjustments) of GSTR 6 for respective GSTIN during the year 2018-19. Thus, the taxpayer availed excess ITC of ₹ 0.07 crore, which was communicated to the Superintendent of taxes in September 2023.

The Department replied (March 2025) that ASMT 10 had been issued to the taxpayer, seeking the reasons for the said discrepancy.

(iv) Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9

In order to analyse the veracity of tax paid under Reverse Charge Mechanism (RCM), the datasets in GSTR 3B and annual return GSTR 9 pertaining to RCM were compared to check whether the tax has been discharged fully on the activities/ transactions under RCM. In cases where GSTR 9 was filed, the RCM payments in table 4G were compared with ITC availed in table 6C, 6D and 6F. In cases where GSTR 9 was not available, RCM payments in table 3.1(d) of GSTR 3B were compared with table 4(A)(2) and table 4A (3) of GSTR 3B.

Based on the data analysis, it was observed that in case of GSTIN-1XXXXXXXXXXXXH) under Charge V, there was short payment of tax under Reverse Charge Mechanism of ₹ 0.40 crore during the year 2018-19, which was communicated to the Superintendent of taxes, Charge V in September 2023.

The Department replied (January 2025) that an inspection in Form INS-01 was executed against the taxpayer which is in hearing stage. Any further development in this matter will be intimated in the due course said discrepancy.

(v) Unsettled tax liabilities (GSTR 1 and GSTR 9)

GSTR 1 depicts the monthly details of outward supplies of goods or services, which are also reported by the taxpayer in the relevant columns of the annual return (GSTR-9). Further, taxable value and tax paid thereof are also shown in GSTR 3B.

To analyse the undischarged tax liability, relevant data were extracted from GSTR 1, and GSTR 9 for the years 2018-19 to 2020-21, and the tax payable in these returns was compared with the tax paid declared in GSTR 9. Where GSTR 9 was not available, a comparison of tax payable between GSTR 1 and GSTR 3B was resorted to. The amendments and advance adjustments declared in GSTR 1 and GSTR 9 were also considered for this purpose.

For the algorithm, tables 4 to 11 of GSTR 1 and tables 4G, 4N, 10 and 11 of GSTR 9 were considered. The greater of tax liability between GSTR 1 and GSTR 9 was compared with the tax paid declared in tables 9 and 14 of GSTR 9 to identify the short payment of tax.

It was observed that in case of (GSTIN-1XXXXXXXXXXXXX) under Charge II, the tax payable shown in GSTR 1 during 2018-21 was ₹ 5.99 and the tax payable declared in GSTR 9 during 2018-21 was ₹ two crore. This resulted in a mismatch of tax liability amounting to ₹ 3.99 crore, which was communicated to the Superintendent of taxes, Charge II in September 2023.

The Department replied (January 2025) that notice has been issued to the taxpayer.

(vi) Suppression of tax liabilities based on e-way bill verification

To analyse the extent of short-payment of tax, relevant data related to tax liability declared in GSTR 3B for the years 2018-19 to 2020-21 were compared with disclosures made in e-way bill. For the algorithm, the cases where tax payable (table 3.1 (a) *plus* table 3.1 (b) of GSTR 3B) were less than the tax liability declared in the e-way bills were chosen.

It was observed that in case (GSTIN-1XXXXXXXXXXXT) under Charge IV, the value of total taxable supply as per GSTR 3B during 2018-21 was nil but the e-way bill tax liability during 2018-21 was ₹ 3.16 crore. Thus, the e-way bills tax liability was more than the total outward supplies value declared in GSTR 3B by ₹ 3.16 crore, which was communicated to the Superintendent of taxes, Charge IV September 2023.

The Department replied (January 2025) that ASMT 10 has been issued to the taxpayer.

(vii) Mismatch in tax paid between books of accounts and return (table 9R of GSTR 9C)

To review the extent of identified mismatch in tax paid reported in the annual return *vis-à-vis* the financial statements, the relevant data pertaining to table 9 of GSTR 9C (reconciliation statement) for the years 2018-19 to 2020-21 submitted by the taxpayer as required under Rule 80(3) of CGST/ SGST Rules was analysed at data level.

Table 9 of GSTR 9C attempts to reconcile the tax paid by segregating the turnover

rate-wise and comparing it with the tax discharged as per annual return GSTR 9. The unreconciled amounts could potentially indicate tax levied at incorrect rates, incorrect depiction of taxable turnover as exempt or incorrect levy of CGST/SGST/IGST. There can also be situations wherein supplies/ tax declared, are reduced through amendments (net of debit notes/credit notes) in respect of the transactions carried out in the subsequent year from April to September. To rule out the possibility of incorrect disclosure of the tax paid amount in GSTR 9C, the amount was also compared with actual tax payment details in GSTR 9.

It was observed that in case of (GSTIN 1XXXXXXXXXXXXI) under Charge II, there was mismatch in tax paid during 2018-19 between books of accounts and annual return, where tax payable as per table 9P of GSTR 9C was ₹ 4.97 crore and tax paid as per table 9Q of GSTR 9C was ₹ 4.52 crore. This resulted in short payment of tax for ₹ 0.45 crore, which was communicated to the Superintendent of taxes, Charge II in September 2023.

The Superintendent of Taxes, Charge II replied (September 2023) that the taxpayer had been directed to appear before the tax authority to clarify the unreconciled/ mismatch in payment of tax within seven days from the date of receipt of notice. However, no further response regarding recovery of the outstanding tax liability has been received (April 2025).

(viii) Under-declaration of taxable supplies by comparing TDS returns

TDS under GST ensures advance collection of tax at the source of payment, improving compliance and preventing revenue leakage by ensuring that the supplier correctly reported taxable turnover. The tax deducted as declared in GSTR-7 by deductee is captured in Table-9 of GSTR-2A. The cases where the taxable value declared on account of outward taxable supplies (other than zero rated, nil rated and exempted) in GSTR 3B were less than the net amount liable for TDS credit as per Table 9 of GSTR 2A have been identified.

It was observed that in case of (GSTN-1XXXXXXXXXXXXXJ) under Charge VII, the outward taxable supply declared in GSTR 3B was nil, but the net amount of TDS deducted as per GSTR 2A was ₹ 0.09 crore during the FYs 2018-20. Thus, the total taxable supply declared in GSTR 3B was less than the amount of net TDS deducted in GSTR 2A by ₹ 0.09 crore, which was communicated to the Superintendent of Taxes, Charge VII in September 2023.

The Superintendent of Taxes, Charge VII replied (January 2025) that ASMT 10 has been issued to the taxpayer.

(ix) Suppression of taxable value based on unbilled revenue declared in GSTR 9C

In order to review the extent of identified mismatch in taxable turnover reported in the annual return *vis-à-vis* the financial statements for the years 2018-19 to 2020-21, the relevant data pertaining to table 5 of the GSTR 9C (reconciliation statement) for the years 2018-19 to 2020-21 pertaining to disclosures of unbilled revenue submitted by the taxpayer as required under Rule 80(3) of CGST/ SGST Rules was analysed at data

level.

Table 5B figures of GSTR 9C for the years 2018-19 to 2020-21 which captures the unbilled revenue at the beginning of the financial year was compared with table 5H of the previous GSTR 9C returns which captures the unbilled revenue of the end of the year to review the extent of identified mismatch in turnover declared in the annual return with the financial statements.

Unbilled revenue for that part of transactions that are recorded in the books of accounts on an accrual basis but against which no invoices have been issued till the close of the financial year. Ideally, the unbilled revenue at the beginning of the year in table 5B of GSTR 9C should tally with the unbilled revenue shown in table 5H of the previous GSTR 9C. Any mismatch could be an indication of suppression of taxable turnover.

It was observed that in case of (GSTN-1XXXXXXXXXXXXQ) under Charge-I, the unbilled revenue at the beginning of the year 2020-21 under table 5B of GSTR 9C was of ₹ 0.01 crore and the unbilled revenue at the end of previous year 2019-20 under table 5H of GSTR 9C was of ₹ 0.21 crore. This resulted in mismatch of unbilled revenue of ₹ 0.20 crore, which was communicated to the Superintendent of Taxes in September 2023.

The Superintendent of Taxes, Charge-I in response stated (January 2025) that notice in Form-ASMT 10 was issued to the dealer.

(x) Ineligible composition levy

At the data level, Audit identified composition taxpayers whose turnover on pan India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 0.50 crore in 2018-19 and ₹ 0.75 crore in 2019-20, but still continue to avail the benefit of composition scheme.

Based on the data analysis, it was observed that in case of (GSTIN-1XXXXXXXXXXXXR) under Charge VI, the taxpayer had availed the Composition levy scheme despite having turnover of ₹ 1.69 crore during the year 2019-20, which was communicated to the Superintendent of Taxes in September 2023.

The Department replied (January 2025), that DRC 01A had been issued to the taxpayer, intimation of tax ascertained payable.

(xi) GSTR 3B not filed but GSTR 1/ GSTR 2A available

At the data level, we have attempted to identify those taxpayers who have not filed GSTR 3B but have filed GSTR 1. GSTR 3B return is the instrument through which the liability can be offset, and ITC is credited in the ledger. The very availability of GSTR 1 and non-filing of GSTR 3B indicates that the taxpayers had undertaken/ carried on the business during the period but have not discharged their tax liability. It may also include cases of irregular passing on of ITC. All such cases, therefore, warrant investigation.

Based on the data analysis, it was observed that in case of (GSTIN-1XXXXXXXXXXXXU) under Charge VII, the taxpayer did not file GSTR 3B returns

but GSTR 1 returns were available with a tax liability of ₹ 0.29 crore during the year 2019-20. This resulted in undischarged tax liability of ₹ 0.29 crore, which was communicated to the Superintendent of Taxes in September 2023.

The Department replied (March 2025) that ASMT 10 had been issued to the taxpayer, seeking the reasons for the said discrepancy.

(xii) Short payment of interest

Section 50 of the TGST Act, 2017 stipulates that every person liable to pay tax in accordance with the provisions of this Act or the rules made thereunder but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay interest at the rate notified.

As per Central Board of Indirect Taxes and Customs (CBIC) notification[248] (F.No.CBEC-20/01/08/2019-GST dated 18 September 2020), the taxpayer is liable to pay interest only on net cash tax liability *i.e.* cash component, if there is delay in payment of tax.

The extent of short payment of interest on account of delayed remittance of tax during 2018-19 to 2020-21 was identified through the tax paid details in GSTR 3B and the date of filing of the GSTR 3B. The due date of filing of GSTR 3B for the respective months (including any extension provided) and the actual date of filing of GSTR 3B has been considered to work out the interest liability and only the net tax liability (cash component) has been considered to work out the interest payable.

It was observed that in case of (GSTIN-1XXXXXXXXXXXXT) under Charge-I, there was short payment of interest on delayed payment of tax with the interest liability of ₹ 0.003 crore for FY 2018-19, ₹ 0.42 crore for FY 2019-20 and ₹ 0.007 crore for FY 2020-21, which was communicated to the Superintendent of Taxes in September 2023.

The Superintendent of Taxes, Charge-I replied (October 2023) that intimation in Form ASMT 10 had been issued to the taxpayer. Further reply was awaited (April 2025).

5.4.8.4 Analysis of causative factors

The Department's response to 55 cases out of the sample of 111 data deviations/inconsistencies were examined. Of these, 12 cases could not be conclusively commented upon as the Department was in correspondence with the respective taxpayers. The factors that caused the data deviations/ inconsistencies in the remaining cases are as follows:

5.4.8.4 (i) Deviations from GST law and rules

Out of the 111 deviations summarised in **Appendix 5.4.4**, the tax authorities had issued ASMT 10 conveying discrepancies to the taxpayers in 38 cases for ₹ 33.70 [249]crore and

[248] This circular was issued by the Central Government. The State Government is implementing it but has not issued a similar circular.

[249] Excluding two cases of unbilled revenue involving turnover amount of ₹ 0.32 crore and three cases of TDS returns of ₹ 0.13 crore

were in correspondence with the respective taxpayers or issued DRC 01A in 12 cases involving ₹ 6.73 crore [250]. Details are given in **Appendices 5.4.7 (A)** and **5.4.7 (B).**

5.4.8.4 (ii) Cases where Department's reply was not accepted to Audit.

Out of the 111 non-compliance cases, replies of tax authority were not accepted by Audit in two cases for ₹ 0.31 crore[251] (Col. No.12 and 13 of **Appendix 5.4.6**). In these cases, the Tax authority only forwarded explanation/ submission of the taxpayers without explicitly commenting on the audit observations and relevant documents. Details are given in **Appendix 5.4.7 (C)**.

5.4.8.4 (iii) Cases where action was taken before issue of Audit Queries

Department had already taken action in three cases out of the 65 responses received as detailed in **Appendix 5.4.7 (D)**. One illustrative case is discussed below:

A taxpayer (GSTIN-1XXXXXXXXXXXXXT) under Bishalgarh Charge, the tax payable shown in GSTR 1 during 2018-20 was ₹ 8.72 crore and the tax payable declared in GSTR 9 during 2018-20 was ₹ 0.62 crore. This resulted in a mismatch of tax liability amounting to ₹ 8.10 crore, which was communicated to the Superintendent of taxes, Bishalgarh Charge in September 2023.

The Department replied in (March 2025) that the matter was under sub-judice with effect from 24 November 2020.

5.4.9 Detailed audit of GST returns

In a self-assessment regime, the onus of compliance with the law is on the taxpayer. The role of the Department is to establish and maintain an efficient tax administration mechanism to provide oversight. With a finite level of resources, for an effective tax administration, to ensure compliance with law and collection of revenue, an efficient governance mechanism is essential. An IT driven compliance model enables maintaining a non-discretionary regime of governance on scale and facilitates a targeted approach to enforce compliance.

From an external audit perspective, Audit also focused on a data-driven risk-based approach. Thus, apart from identifying inconsistencies/deviations in GST returns through pan-State data analysis, a detailed audit of GST returns was also conducted as a part of this review. A risk-based sample of 20 taxpayers was selected for this part of the review. The methodology adopted was to initially conduct a desk review of GST returns and financial statements filed by the taxpayers as part of the GSTR 9C and other records available in the back-end system to identify potential risk areas, inconsistencies/ deviations and red flags. Desk review was carried out by an audit team from the office of the Principal Accountant General (Audit), Tripura. Based on desk review results, detailed audit was conducted in Commercial Tax Department, Tripura field formations by requisitioning corresponding granular records of taxpayers such as financial ledgers,

[250] Excluding one case of Ineligible composition levy scheme involving turnover amount of ₹ 1.69 crore one case of TDS returns of ₹ 0.01 crore

[251] Excluding one case of Ineligible composition levy scheme involving turnover amount of ₹ 19.07 crore

invoices, *etc*. to identify causative factors of the identified risks and to evaluate compliance by taxpayers.

5.4.9.1 Scope limitation (non-production of records)

There was scope limitation of audit due to non-production of granular record by the Department. During the desk review of taxpayer's records available in the back-end system, Audit identified the risks related to excess ITC and tax liability mismatches for detailed examination. On the ITC dimension, the mismatches were identified by comparing GSTR 3B with GSTR 2A and GSTR 9, and the declarations made in table 12 and 14 of GSTR 9C. On the tax liability dimension, the mismatches were identified by comparing GSTR 1 and GSTR 9 and the declarations in table 5, table 7, and table 9 of GSTR 9C. However, in none of the selected cases, the Department provided the corresponding granular records such as the financial statements, supplementary ledgers, invoices, copies of the agreement, *etc*. required for examining the causative factors for mismatches of ITC and tax liability. Audit requisitioned these granular records of the taxpayers through the respective Charges. The jurisdiction-wise non- production of records is summarised in **Table 5.4.6**.

Table 5.4.6: Non-production of records

Charge Name	Sample	No. of cases where granular records were not provided
	Number of taxpayers	Number of taxpayers
Charge-I	3	3
Charge-III	4	4
Charge-IV	1	1
Charge-V	3	3
Charge-VI	2	2
Charge-VII	3	3
Charge-VIII	3	3
Dharmanagar	1	1
Total	**20**	**20**

The granular records were not produced for any of the above 20 cases. As a result, deviations relating to mismatch of the ITC amounting to ₹ 35.68 crore could not be examined in detail by Audit.

5.4.9.2 Audit findings

As brought out in the previous paragraphs, detailed audit involved a desk review of GST returns and other basic records to identify risks and red flags, which were followed up by field audit to identify the extent of non-compliance by taxpayers and action taken by the departmental field formations. Non-compliance by taxpayers at various stages impacts the veracity of returns filed, utilisation of ITC and discharge of tax payments. Audit observed deficiencies in 17 cases with revenue implication of ₹ 35.68 crore including mismatches relating to availing of ITC. The audit findings are categorised as under:

a) Returns

b) Utilisation of ITC

5.4.9.3 Returns

Non-filing of Reconciliation Statement (GSTR 9C)

Section 44(1) of TGST Act, 2017 every registered person other than person paying tax under Section 51 or 52 shall furnish an annual return in Form GSTR 9 for every financial year electronically on or before the thirty-first day of December following the end of such financial year.

Section 44 (2) of the TGST Act, 2017 read with Rule 80 (2) of TGST Rules, 2017 stipulates that every registered person whose aggregate turnover during a financial year exceeds two crore rupees shall get his accounts audited in accordance with the provisions of sub-section (5) of Section 35 shall furnish, the annual return in Form GSTR 9, electronically, under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, in Form GSTR 9C, electronically, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement.

In this regard, every registered person whose aggregate turnover during a financial year exceeds two crore should get his account audited as specified under Section 35 (5) of the TGST Act, 2017 and read with Rule 80(3) of TGST Rules, 2017.

Further, as per Section 46 of the TGST Act, 2017 where a registered person fails to furnish a return under Section 39 or 44 or 45, a notice shall be issued to him to furnish such return within fifteen days in such form and manner as may be prescribed.

Audit examined the filing of audited annual accounts and reconciliation statement for the FYs 2018-21 and observed that in three cases, the taxpayers did not file GSTR 9C despite their annual turnover exceeding ₹ two crore as details in **Table 5.4.7**.

Table 5.4.7: Non-filing of GSTR 9C

Sl. No.	GSTIN	Charge	Year	Turnover (₹ in crore)	Due date (GSTR 9C)	Filing Date (GSTR 9C)
1	1XXXXXXXXXXXXX9	Charge-III	2018-19	30.36	31.12.2019	Not filed
			2019-20	23.36	31.12.2020	Not filed
			2020-21	13.16	31.12.2021	Not filed
2	1XXXXXXXXXXXXXM	Charge-V	2018-19	33.65	31.12.2019	Not filed
			2019-20	19.56	31.12.2020	Not filed
			2020-21	87.06	31.12.2021	Not filed
3	1XXXXXXXXXXXXX3	Charge-VI	2018-19	19.78	31.12.2019	Not filed
			2019-20	22.68	31.12.2020	Not filed
			2020-21	15.80	31.12.2021	Not filed

The Department replied (February 2025) that the taxpayer (GSTIN-1XXXXXXXXXXXXX9) had filed GSTR 9C for 2018-19, 2019-20 and 2020-21 on 12 February 2025, 13 February 2025 and 14 February 2025 respectively, but no supporting documents were furnished to Audit. In case of taxpayer (GSTIN-1XXXXXXXXXXXXX3), it was stated that GSTR 3A notice has been issued and in case of taxpayer (GSTIN-16AAAGM0289C1ZM) no reply has been furnished to audit (April 2025).

5.4.9.4 Mismatch relating to ITC

Input Tax Credit means the Goods and Services Tax paid by a taxable person on purchase of goods and/ or services that are used in the course or furtherance of business. To avoid cascading effect of taxes, credit of taxes paid on input supplies can be used to set-off for payment of taxes on outward supplies.

Section 16 and Section 17 of the TGST Act, 2017 prescribe the eligibility and conditions to avail ITC. Credit of CGST cannot be used for payment of SGST/ UTGST and credit of SGST/ UTGST cannot be utilised for payment of CGST. Rule 36 to Rule 45 of the TGST Rules, 2017 prescribes the procedures for availing and reversal of ITC.

Audit analysed the data set of GSTR 2A in respect of selected taxpayers along with datasets of GSTR 3B, GSTR 9 and GSTR 9C filed by the taxpayers and noticed mismatches of input tax credit among returns. Audit could not examine mismatches in detail since relevant granular records were not produced by the Department.

Audit observed 17 instances of ITC related mismatches for ₹ 35.68 crore out of 20 sample cases examined. The deficiencies were due to availing ITC irregularly, availing ineligible ITC and non/ short reversal of ITC. Hence, these cases remained as mismatches. The details of mismatches in input tax credit noticed by Audit are given in **Table 5.4.8**.

Table 5.4.8: Mismatch in input tax credit claimed by taxpayers

Sl. No.	Parameter	No. of cases	No. of Charge office	Amount of mismatch (₹ in crore)
1	**Mismatch in availing of ITC as per GSTR 2A and GSTR 9:** To check whether the taxpayer has availed ITC on transactions where the supplier would not have discharged tax. If table 8A of GSTR 9 (auto populated from GSTR 2A) is less than GSTR 2A ITC availment, it indicates either ITC availed on invoices for which tax was not discharged or availed ITC on invoices issued after the effective date of cancellation of the supplier **(Appendix 5.4.8).** The matter was intimated to the respective Superintendents of Taxes in January 2024.	6	5	22.57
	In case of three taxpayers GSTIN- 1XXXXXXXXXXXX, GSTIN- 1XXXXXXXXXXXX8 and GSTIN – 1XXXXXXXXXXXX9, Department stated (February 2025) that notice in Form ASMT 10 had been issued to the taxpayers. The Department replied (February 2025) that in case of the taxpayer (GSTIN- 1XXXXXXXXXXXM), there was no mismatch in ITC availment as the amount of ITC claimed in GSTR 9 was ₹ 2,79,85,732, which was less than the amount of ITC auto-populated in GSTR 2A *i.e.* ₹ 42,92,20,875. Also, in case of taxpayer (GSTR-1XXXXXXXXXXXO), it was stated (February 2025) that on verification the total ITC available in GSTR 2A during FY 2019-20 was			

Sl. No.	Parameter	No. of cases	No. of Charge office	Amount of mismatch (₹ in crore)
	₹ 2,20,38,367 and the ITC claimed in GSTR 9 was ₹ 1,74,33,210. Thus, ITC claimed in GSTR 9 was less than ITC availed in GSTR 2A. The replies in both cases were not acceptable as the amount of ITC in table 8A (GSTR 9) figure was less than the amount of ITC in GSTR 2A, this mismatch indicated the possibility of either taxpayer availing ITC on invoices for which tax was not discharged by the supplier or ITC availed on invoices issued after the effective date of cancellation of the supplier. In case of taxpayer (GSTIN-1XXXXXXXXXXXXXD), no reply has been furnished (April 2025).			
2	**Mismatch of ITC between Annual Return and Financial Statements (table 12F of GSTR 9C):** To identify mismatch in ITC availed between the Annual Return and the Financial Statements. Table 12F of the GSTR 9C captures the unreconciled ITC between the annual return GSTR 9 and that declared in the Financial Statements for the year after the requisite adjustments **(Appendix 5.4.9)**. The matter was intimated to the respective Superintendents of Taxes in January 2024.	1	1	1.33
	For taxpayer (GSTIN-1XXXXXXXXXXXD), no reply has been furnished (April 2025).			
3	**Mismatch between ITC availed in GSTR 3B and ITC available in GSTR 2A:** To analyse, data regarding GSTR 3B and GSTR 2A were extracted from the Department's report and the ITC paid as per suppliers' details was matched with the ITC credit availed by the taxpayer and compare the ITC available as per GSTR 2A with all its amendments and the ITC availed in GSTR 3B in table 4A (5) considering the reversals in table 4B (2) **(Appendix 5.4.10).** The matter was intimated to the respective Superintendents of Taxes in January 2024.	10	6	11.78
	In case of four taxpayers (GSTIN-1XXXXXXXXXXXX8, GSTIN-1XXXXXXXXXXXXI, GSTIN- 1XXXXXXXXXXXXXL and GSTIN-1XXXXXXXXXXXX9), Department stated (February 2025) that notice in Form ASMT 10 had been issued to the taxpayers. In case of taxpayer (GSTIN-1XXXXXXXXXXXXZ), it was stated (February 2025) that DRC-01 had been issued. In case of taxpayer (GSTIN-1XXXXXXXXXXXXU), the Department replied (January 2025) that, the excess ITC shown during the FY 2019-20 was due to the ITC			

Sl. No.	Parameter	No. of cases	No. of Charge office	Amount of mismatch (₹ in crore)
	claimed during FY 2019-20 related to the FY 2018-19. The rest of the amount of excess ITC was reversed in GSTR 3B return during the FY 2019-20. In case of taxpayer (GSTIN-1XXXXXXXXXXXXX), the excess ITC was due to the ITC claimed during FY 2020-21 pertaining to the FY 2019-20. Regarding mismatch of ITC in case of taxpayer (GSTIN-1XXXXXXXXXXXX3) for the FY 2018-19, it was stated that the taxpayer had excess unutilised ITC of ₹ 4,10,24,808 during FY 2017-18, which the taxpayer had utilised in the subsequent FY 2018-19. In respect of mismatch of ITC for the FY 2020-21, the taxpayer paid tax through DRC-03 amounting to ₹ 1,45,07,923. In case of taxpayer (GSTIN-1XXXXXXXXXXXM), it was stated (February 2025) that the taxpayer availed less ITC of ₹ 3,97,12,325 in GSTR 3B against ITC accrued in GSTR 2A during the FY 2017-18. The said amount was carried forward in 2018-19. Thus, the total ITC available for FY 2018-19 was ₹ 8,27,77,904 (₹ 4,30,65,579 + ₹ 3,97,12,325). However, the taxpayer claimed ITC of ₹ 6,61,21,961 in GSTR-3B during FY 2018-19, resulting in a short availment of ITC as compared to the total available amount. However, in all these cases no supporting documents were furnished to Audit. In the absence of relevant documents Audit could not verify the Department's replies. In case of taxpayer (GSTIN-1XXXXXXXXXXXI), it was stated (January 2025) that for mismatch of ITC for FY 2018-19, notice in Form ASMT 10 had been issued to the taxpayer. It was further stated that mismatch of ITC of ₹ 1,50,16,525 for FY 2019-20 was due to technical glitch and no discrepancy had been found. The reply was not acceptable since supporting documents along with detail reasons for technical glitch causing mismatch and the subsequent adjustment of mismatch amount had not been furnished to audit.			

5.4.10 Conclusion

The Subject Specific Compliance Audit (SSCA) on Department's Oversight on GST Payments and Return Filing was taken up considering the significance of the control mechanism envisaged for tax compliance and the oversight mechanism in this new tax regime. The objectives were to assess the adequacy of the system in monitoring return filing and tax payments, extent of compliance and other departmental oversight functions.

This SSCA was predominantly based on data analysis, which highlighted risk areas and red flags in GST returns filed for 2018-19 to 2020-21. The SSCA entailed assessing the oversight functions of State Jurisdictional formations at two levels – at the data level and at the functional level carried out through detailed audit of the Charges and scrutiny of GST returns, which involved accessing taxpayer records.

A review of the functions of five Charges disclosed that there were deficiencies in oversight functions of Charges such as monitoring of return scrutiny, action on late filers/ non-filers, cancellation of registration and internal audit. As such, the functions

of the charges were not fully carried out in an organised manner.

Further, out of the 111 high value data inconsistencies identified by Audit the Department responded to 65 cases. Of these, 55 cases constituting 84.61 *per cent*, turned out to be compliance deficiencies amounting to ₹ 58.05 crore[252]. The Department had not responded to 46 cases of inconsistencies, which had an identified mismatch of ₹ 57.27 crore [253].

Detailed audit of GST returns also suggested significant non-compliance. In 20 cases which were examined, granular records were not forthcoming constituted a significant scope of limitation. Audit observed deficiencies in 17 cases including identified mismatches in availing of ITC amounting to ₹ 35.68 crore.

Considering the significant rate of compliance deficiencies, the Department must initiate remedial measures before they get time barred. From a systemic perspective, the Department needs to strengthen the institutional mechanism in the Charges to establish and maintain effective oversight on return filing, taxpayer compliance, tax payments, cancellation of registrations and recovery of dues from defaulters.

5.4.11 Summary of recommendations

- ***The Department may take immediate steps to formulate guidelines/ SOP and ensure the scrutiny of returns in a time bound manner before the cases become time barred.***
- ***The Department may initiate action against non-filers by assessing the tax liability through invoking of the ASMT-13 best judgment assessment order.***
- ***The Department may ensure timely verification of cancelled registrations to prevent undue loss of tax revenue.***
- ***The Department may conduct internal audit on regular basis, so that an optimum number of taxpayers can be audited in every financial year.***
- ***The Department may urgently pursue the 46 inconsistencies and deviations pointed out by Audit, for which responses have not been provided.***

[252] Excluding turnover amount of ₹ 21.22 crore
[253] Excluding turnover amount of ₹ 443.79 crore

CHAPTER VI: GENERAL SECTOR

CHAPTER VI: GENERAL SECTOR

6.1 Introduction

This Chapter of the Audit Report presents the findings from the audit of Government units under the General Sector.

The total budget allocation and expenditure of the departments under General Sector during the years 2023-24 are given in **Table 6.1.1**.

Table: 6.1.1: Details of allocation and expenditure under General Sector

(₹ in crore)

Name of the Department	Budget allocation	Expenditure
Parliamentary Affairs	36.65	33.40
Governor's Secretariat	8.21	7.06
General Administration (SA) Department	179.17	112.89
Election Department	134.48	118.95
Law Department	195.92	171.27
General Administration (AR) Department	3.91	3.09
General Administration (P & T) Department	13.15	9.50
Economic and Statistics Department	15.63	6.76
Home (Police) Department	2,177.23	1,836.71
General Administration (Political) Department	9.42	7.58
Planning and Co-ordination Department	47.55	32.60
Home (Jail) Department	59.67	45.97
General Administration (Printing and Stationary) Department	19.49	12.18
Finance Department	5,932.76	5,418.92
Institutional Finance	5.60	3.94
Treasuries	11.79	8.12
High Court	50.38	36.56
Fire Service Organisation	178.65	141.64
Civil Defence	1.89	0.66
Employment and Manpower	9.19	7.33
Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	9.32	6.86
Total number of departments = 21	**9,100.06**	**8,021.99**

***Source**: Appropriation Accounts 2023-24*

During 2023-24, we audited three units under the General Sector, covering expenditure of ₹ 228.91 crore (including expenditures of the previous years).

This Chapter contains two Compliance Audit Paragraphs titled "Suspected excess payment" and "Suspected and excess payment" under the Finance Department and Home (Police) Department involving money value of ₹ 4.26 crore.

FINANCE DEPARTMENT

6.2 Suspected excess payments

Lack of integration between the Computerised Treasury Operating System and the Human Resource Management System, along with gaps in oversight by Drawing and Disbursing Officers and Treasury Officers, resulted in excess payments of ₹ 3.97 crore towards salaries.

The Integrated Financial Management System (IFMS), launched in 2010 under the National e-Governance Plan, was an extension of the treasury computerisation project aimed at modernising State financial operations. Funded by the Government of India, it was part of the Mission Mode Project for the "Computerisation of State Treasuries". IFMS was envisioned as a comprehensive, web-based financial accounting system to enable real-time management, monitoring, and control of fund allocations and transactions across State Government departments-focusing on efficiency, cost reduction, and the adoption of modern public expenditure practices.

In Tripura, IFMS was not implemented as an integrated software solution. Instead, standalone applications were developed: Centralised Treasury Operation System (CTOS) (December 2010) for budgeting and payments and Human Resource Management System (HRMS) (May 2014) for payroll and personnel management. An attempt to integrate CTOS and HRMS (payroll and e-service book) in Tripura was initiated in October 2016. The State Government engaged RITES Ltd. to undertake the integration, focusing on payroll and e-service book functionalities. However, the project remained incomplete due to technical challenges, including compatibility issues between different DOT NET Framework versions, lack of a feasibility study and inadequate project oversight.

The Design Report prepared by RITES Ltd. outlined plan for integrating CTOS with HRMS, particularly for payroll data. However, as of now, these systems operate independently without full integration. Integration of HRMS and CTOS streamlines payroll by automating data transfer, ensuring real time consistency and reducing manual errors. This enhances transparency through audit trails and accelerates processing times. The integration of the CTOS and the HRMS is essential for ensuring accurate, efficient, and transparent management of government payroll and fund disbursement.

Due to non-integration, automated data transfer between HRMS and CTOS for salary processing was not feasible. Consequently, the workflow necessitated manual intervention. Drawing and Disbursing Officers (DDOs) had to manually select employee beneficiaries from CTOS and input their net salary amounts based on salary slips generated in HRMS. These digitally signed PDF slips were then uploaded into CTOS as e-vouchers. Salary disbursement occurred only after approval and processing by the respective Treasury, resulting in a fragmented and inefficient payroll system. The lack of integration, as observed in Tripura resulted in significant systemic weaknesses, including manual duplication of work, inflated salary payments and

potential fraud.

An analysis of data dump of CTOS and HRMS provided (May 2023) by the Tripura State Data Centre of the Finance Department for the period from 2017-18 to 2022-23 revealed several cases of suspected excess payments of ₹ 3.97 crore through salary bills as discussed in the succeeding paragraphs.

6.2.1 Excess payment of salary/ inflation of salary figures of ₹ 2.93 crore

An analysis of data furnished by the Finance Department revealed that 3,920 employees under 634 DDOs received salary payments exceeding their entitled amounts over periods ranging from a few months to several years. These 6,011 excess payments resulted from manual entries of inflated salary amounts into the CTOS during the period from April 2017 to February 2023, varying from ₹ one per month to ₹ 8.72 lakh per month. An illustrative list of cases involving employees who received excess salary payments exceeding ₹ 20,000 per month, totalling ₹ 1.27 crore, is provided in **Appendix 6.2.1**. The remaining smaller cases are included in summary **Table 6.2.1**

Table 6.2.1: Range wise details of excess salary drawn

Excess range	Distinct count of DDO	Number of cases	Distinct count of employees	Excess salary (in ₹)
Above ₹ 5,00,000	1	6	1	48,32,000
₹ 2,00,001 to ₹ 5,00,000	1	3	1	11,16,000
₹ 1,00,001 to ₹ 2,00,000	1	3	1	3,34,225
₹ 20,001 to ₹ 1,00,000	64	182	97	64,62,535
				1,27,44,760
₹ 10,001 to ₹ 20,000	111	357	214	52,67,545
₹ 1,001 to ₹ 10,000	398	2,457	1,363	1,01,15,396
₹ 1 to ₹ 1,000	445	3,003	2,488	11,89,416
Grand total	**634**	**6,011**	**3,920**	**2,93,17,117**

***Source**: Data provided by the Finance Department, Government of Tripura*

6.2.2. Inadmissible payment of ₹ 95.26 lakh in "Other allowances"

Audit noticed that ₹ 95.26 lakh was disbursed as salary through the unauthorised insertion of fictitious, non-sanctioned, or inflated allowances in the "Other Allowances" field of the HRMS under two DDOs. These entries were neither approved by the Finance Department nor reflected in the employees' official entitlements. The deliberate manipulation of this field aimed to inflate the gross salary escaped detection, as HRMS lacked internal validation rules or audit trails for verifying the legitimacy of "Other Allowances" field. Details of these cases are provided in **Appendix 6.2.2**.

A physical verification conducted at Twikorma High School, Gomati District, confirmed the audit findings of suspected salary withdrawals. The cashier of the school exploited system vulnerabilities over a period of 48 months (January 2019 to February 2023) by manipulating entries in both the CTOS and HRMS to withdraw a total of ₹ 1.53 crore, comprising of (i) ₹ 77.28 lakh withdrawn by inflating salary figures in CTOS and (ii) ₹ 75.21 lakh withdrawn by inserting unauthorised allowances under the "Other Allowances" field in HRMS.

The breakdown of the suspected withdrawals is detailed in **Appendix 6.2.3**.

6.2.3 Suspected salary payment of ₹ 8.82 lakh in the name of terminated employees

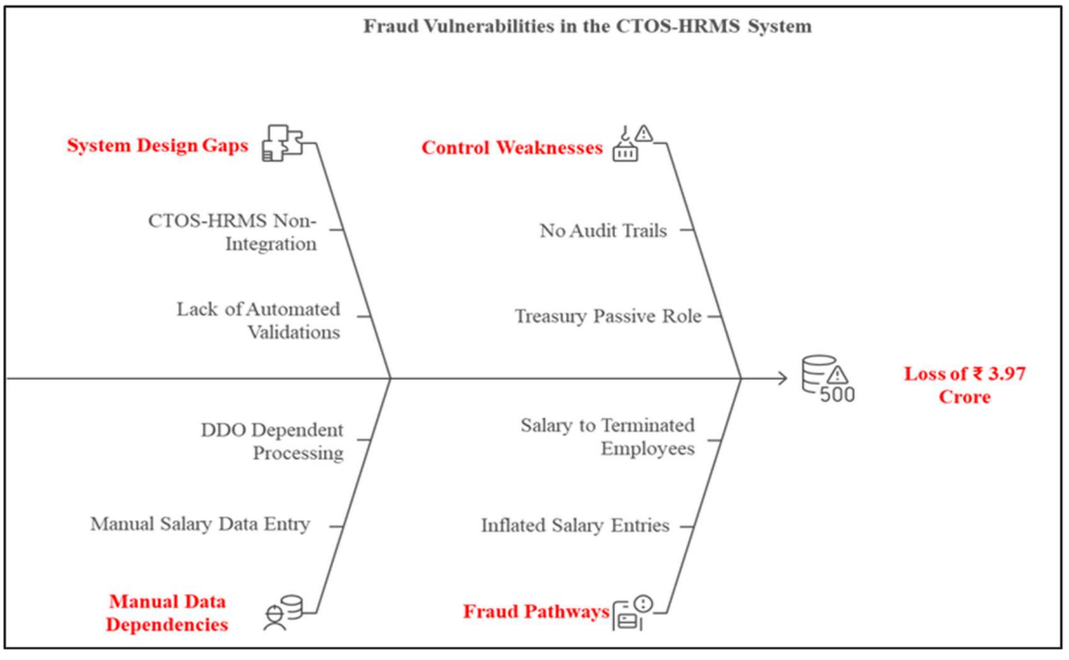
Audit noticed that between May 2020 and July 2023, a total of ₹ 8.82 lakh was fraudulently disbursed as salary under a single DDO by preparing salary bills in the names of two terminated employees and withdrawing the corresponding amounts through another employee's bank account, as detailed in **Appendix 6.2.4**.

These instances highlight serious lapses in financial oversight, indicate weaknesses in internal controls and highlight the need for system integration. These manipulations were possible due to the lack of automated cross-verification between CTOS and HRMS and thus remained undetected.

In reply, the Government stated (July 2024) that the efficiency of the CTOS system was dependent on manual data entry, submission of relevant documents by the DDO and further manual checks at the approver or treasury level. The system functionality checked the availability of the budget, correctness of the head of account, correctness of payment mandate file formats, *etc*. which were required for payment through RBI e-Kuber. The Government further stated that it would implement a new version of IFMS (Ver. 2.0) and the proposed system would have cohesive HRMS and Treasury systems which would ensure seamless data transfer and automated checks thereby minimising the manual involvement.

The Government further stated that CTOS and HRMS were not integrated for pay roll data sharing and the onus lay with the individual treasuries/ sub-treasuries to check the data manually and that most of the discrepancies occurred due to manual interventions with ill motives and subsequent oversights.

However, the fact remains that the Government failed to ensure the integration of CTOS and HRMS data outlined in the scope of work contained in the design report of CTOS, thereby creating financial system vulnerabilities and opportunities for manipulation of the systems. Additionally, the DDOs and Treasury/ Sub-Treasury officers did not diligently perform their duties in ensuring correctness of facts and figures in bills, resulting in suspected excess payment of government money.



Thus, the non-integration of the Computerised Treasury Operating System (CTOS) with the Human Resource Management System (HRMS) led to systemic failures in financial governance, marked by weak internal controls over payroll and fund disbursement processes. The lack of integration enabled manual data entry and bypassing of validation checks, which facilitated fraudulent activities such as inflated salary entries, unauthorised payments under "Other Allowances" and payment of salary to terminated employees. Further, the Treasury also did not have access to employee service status record in the HRMS. These lapses culminated in fraudulent excess payments amounting to ₹ 3.97 crore over a period of six years.

The Government stated (July 2025) that the Finance Department had already taken various initiatives to recover the unauthorised excess amount drawn by the Government employees and ₹ 1.41 lakh relating to excess salary had been recovered. The concerned offices had also been requested to initiate disciplinary actions as per CCS (CCA) Rules against the errant officials responsible for such excess drawal.

The Government further stated that, to prevent recurrence of such irregularities, it had taken some interim measures and also long term strategies. As a part of interim measures, the Finance Department had already procured IDEA Software to detect unusual transactions. The State Government had also asked NIC, Tripura to develop a next Gen. HRMS. This system would be integrated with existing CTOS and subsequently with the proposed IFMS 2.0 to ensure flawless salary bill processing framework.

As a part of long term strategy, the State Government had planned to develop an IFMS 2.0 to enhance efficiency and transparency in Financial Administration. Consultants had been engaged to prepare System Requirement Specification.

HOME (POLICE) DEPARTMENT

6.3 Suspected and excess payments

Failure of the Drawing and Disbursing Officer (DDO) to detect non-compliance with the rules resulted in suspected and excess payment of ₹ 28.96 lakh indicating inadequate internal control, monitoring and accountability mechanisms in the office of the Superintendent of Police, Sepahijala.

Rule 21 of General Financial Rules, 2017 provides that, every officer incurring or authorising expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed, by his own office and by subordinate disbursing officers.

Rule 71 (2) (b) of Travelling Allowance (TA) Rules provides that TA for a local journey shall be admissible if the temporary place of duty is beyond eight km from the official's residence or from the place of duty.

Examination (January 2024) of the records of the office of the Superintendent of Police (SP), Sepahijala, and analysis of the HRMS and CTOS showed instances of fraudulent payments of salary to fictitious employees, fraudulent payments of TA/DA and payments of excess salary to employees, as discussed below;

A Suspected payment of ₹ 14.37 lakh to fictitious beneficiary

A Beneficiary ID (523367) was created (May 2018) in the name of Shri Khanilal Debbarma in the office of the Superintendent of Police (SP), Sepahijala. He was assigned the constable ID 10406. It was noticed that the office of the SP, Sepahijala had drawn ₹ 14.37 lakh[254] from Bishalgarh Treasury between May 2018 and January 2024 by submitting 83 bills (three pay bills and 80 TA bills) which were paid to Shri Khanilal Debbarma[255] (details in **Appendix 6.3.1**). However, the name of Shri Khanilal Debbarma was not on the records of the office of the SP, Sepahijala. The creation of a fictitious beneficiary ID by the DDO led to a suspected payment of ₹ 14.37 lakh.

The SP, Sepahijala stated (August 2024) that Shri John Jamatia, UDC was responsible for the irregularities while he was working in Pay Cell and TA Section. He had admitted his involvement and was placed under suspension (February 2024) and Departmental proceedings initiated against him. The final outcome is awaited.

B Suspected payment of TA/ DA of ₹ 11.17 lakh

Examination of records of TA bills revealed instances of suspected payments made to the employees of the office of the SP, Sepahijala despite their not having performed any outside duty. Discrepancies were found between the treasury statement of bills and the office copies of the bills. Further, it was also observed that the bills were passed

[254] ₹ 14,37,061

[255] Beneficiary Unique ID (523367)/ Payee was created by the DDO, SP Sepahijala office in May 2018

using different constable IDs for the same employee. The details are as given in **Table 6.3.1**.

Table 6.3.1: Fraudulent payment of TA/ DA

Sl. No.	Name of official (Beneficiary code)	Constable Number used	Total amount credited *(in ₹)*	Remarks
1	Shri John Jamatia, UDC, (191019)	Not Available	5,98,540	➢ Instances of payment received through bills, but name not included in the office copy of the treasury statement of bills. ➢ No outside duty was performed by them since their joining in 2012.
2	Shri Suchitra Singha, LDC, (232638)	Not Available	96,545	
3	Shri Harinath Debbarma, Constable (140038)	C/10407 C/10521 C/10304 C/10306 C/10640 C/10602	3,47,085	➢ He was posted in canteen at SP office since January 2016 and had not performed outside duty. ➢ The Bills were passed using different Constable IDs in sanction orders.
4	Shri Khokan Dey, LDC (151973)	C/10606 C/10304 C/10301 C/10603	75,330	➢ No outside duty was performed since his joining in 2012. ➢ These Bills were passed by using different Constable IDs in sanction Orders.
	Total		**11,17,500**	

The details of the suspected payment made to the four officials during the period from August 2020 to December 2023 are shown in **Appendix 6.3.2**.

The SP, Sepahijala stated (August 2024) that Shri John Jamatia, UDC was responsible for the irregularities. He had admitted his involvement and was placed under suspension (February 2024) and Departmental proceedings had been initiated against him.

C Excess drawal of salary of ₹ 3.42 lakh

Analysis of HRMS and CTOS data revealed excess payment of salary of ₹ 0.86 lakh to Shri Suchitra Singha, LDC during the months of November 2020, September 2021 and January 2022 which was offset by a deduction of the same amount from the salary of Shri Parimal Debbarma, Constable. It was seen that Shri Suchitra Singha used multiple Beneficiary Code and bank accounts in the CTOS data, although the employee number remained the same in the HRMS data. The details are given in **Appendix 6.3.3**.

It was also observed that Shri Harinath Debbarma, Constable was paid (October 2023) ₹ 2.56 lakh[256] as pay arrears through Bill Number 939 dated 11 October 2023,

[256] vide Bill Number 939 dated 11 October 2023 for ₹ 2,55,606

however, he was not entitled to such arrears.

Thus, the SP, Sepahijala stated (August 2024) that Shri Suchitra Singha, LDC and Shri John Jamatia UDC were responsible for the irregularities. They had admitted their involvement and were placed under suspension (February 2024) and Departmental proceedings had been initiated against them.

Failure of the DDO to maintain financial propriety resulted in suspected and excess payment of ₹ 28.96 lakh which is indicative of inadequate monitoring, lack of internal controls and poor accountability fixation in the office of the SP office, Sepahijala. Ineffective internal controls coupled with lack of accountability had thus led to suspected payments amounting to ₹ 28.96 lakh.

Recommendation:

- ***It is recommended that the State Government establish a robust internal control system to strengthen financial oversight and ensure effective governance across field units in its jurisdiction.***
- ***It is recommended that government rules meant to ensure fiscal prudence should be scrupulously followed and systemic accountability norms put in place.***
- ***The State Government should consider continued monitoring and periodic rotation of staff performing DDO duties at regular intervals so as to reduce the possibility of fraudulent practices.***

CHAPTER VII:
FOLLOW UP OF AUDIT OBSERVATIONS

CHAPTER VII

FOLLOW UP OF AUDIT OBSERVATIONS

7.1 Follow-up action on earlier Audit Reports

7.1.1 Explanatory notes not submitted

The Reports of the C&AG represent the culmination of the audit scrutiny process. Therefore, it is imperative that these reports elicit appropriate and timely response from the executive. The Finance Department of the Government of Tripura issued (July 1993) instructions to all the administrative departments, directing them to initiate, *suo motu,* positive and concrete actions on all audit paragraphs and reviews featuring in the C&AG's Audit Reports regardless of whether the cases are taken up for examination by the Public Accounts Committee (PAC) or the Committee on Public Undertakings (COPU) of the Tripura Legislative Assembly or not, and to furnish detailed notes indicating the corrective or remedial actions taken or proposed to be taken within a period of three months of the presentation of the Audit Reports to the Legislature.

Serious irregularities noticed in audit are included in the C&AG's Audit Reports and presented to the State Legislature.

(a) Public Accounts Committee

As of September 2024, a total of 88 paragraphs (65 paragraphs and 23 performance audits) related to the Audit Reports for the years 2006-07 to 2021-22 were pending discussion by the PAC. Of these, explanatory notes on 68 paragraphs (51 paragraphs and 17 performance audits) had not been received from 19 departments. The position of pending explanatory notes on paragraphs and performance audits from the last five years' Audit Reports awaiting discussion by the PAC is shown in **Table 7.1.1**.

Table 7.1.1: Position of pending explanatory notes on paragraphs and performance audits of Audit Reports awaiting discussion by PAC during 2016-17 to 2021-22

Year of the Audit Report (Commercial/ PSEs)	Date of placement of Audit Report in the State Legislature	Total performance audits and paragraphs included in the Audit Report		Number of performance audits/ paragraphs for which explanatory notes were not received	
		Performance audits	Paragraphs	Performance audits	Paragraphs
2016-17	23-11-2018	3	7	1	7
2017-18	30-08-2019	4	9	2	6
2018-19	17-03-2022	3[257]	10	2	7
2019-20	28-03-2022	1	5	3	3
2021-22[258]	08-01-2024	3	8	3	8
Total		**14**	**39**	**11**	**31**

The departments who had not submitted explanatory notes were Public Works (Roads and Building) Department: 29, six for Finance Department, five for Revenue Department, four for Rural Development Department, three each for Home (Police), Public Works (Water Resource) and Forest Departments, two each for Home (Jail),

[257] Including one standalone Performance Audit Report on "Select District Hospitals in Tripura"
[258] Only one Audit Report (*i.e.* Audit Report 2021-22) was published by merging Audit Reports for the years 2020-21 and 2021-22.

Health and Family Welfare Department and Food and Civil Supplies Departments and one each to other nine departments[259].

The issue of pending explanatory notes for audit paragraphs was raised (July 2024) with the Finance Department, Government of Tripura with the objective to expedite the submission of these notes by the concerned departments to reduce the existing backlog.

(b) Committee on Public Undertakings

As of September 2024, 16 paragraphs (10 paragraphs and six performance audits) relating to the Audit Reports for the years 2014-15 to 2021-22 were awaiting discussion by the COPU. Of these, explanatory notes on 15 paragraphs (10 paragraphs and five performance audits) had not been received from the two departments. The departments responsible for non-submission of explanatory notes on were Industries and Commerce Department (11 paragraphs) and Power Department (four paragraphs).

The position of receipt of replies/ explanatory notes for these pending paragraphs/ performance audits from the State Government/ administrative departments concerned is given in **Table 7.1.2**.

Table 7.1.2: Position of pending Explanatory notes (as on 30 September 2024)

Year of the Audit Report (Commercial/ PSEs)	Date of placement of Audit Report in the State Legislature	Total performance audits and paragraphs included in the Audit Report		Number of performance audits/ paragraphs for which explanatory notes were not received	
		Performance audits	Paragraphs	Performance audits	Paragraphs
2014-15	23-03-2016	1	2	Nil	2
2015-16	15-03-2017	1	Nil	1	Nil
2016-17	23-11-2018	1	1	1	1
2017-18	30-08-2019	1	4	1	4
2018-19	17-03-2022	0	2	0	2
2019-20	28-03-2022	1	0	1	0
2021-22[260]	8-01-2024	1	1	1	1
Total		**6**	**10**	**5**	**10**

The issue of pending explanatory notes for audit paragraphs was raised (July 2024) with the Finance Department, Government of Tripura with the objective to expedite the submission of these notes by the concerned departments to reduce the existing backlog.

7.1.2 Discussion of Audit Reports by PAC/ COPU

The procedures for the State Legislatures in dealing with the CAG's Audit Reports are regulated by the rules framed or adapted under Article 208 of the Constitution of India. These rules provide for the examination of the Audit Reports by a Committee of the respective Legislature known as the Public Accounts Committee. Some of the State Legislatures have also established Public Undertakings Committees to consider the Audit Reports (Commercial) relating to the State public undertakings or the audit observations included in the chapters relating to corporations and companies contained in the Audit Reports of those States in respect of which separate Audit Reports

[259] Transport, Public Works (DWS), education (School), Agriculture, Planning and Co-operation, Animal Resource, Law, UDD and Tourism

[260] Only one Audit Report (*i.e.* Audit Report 2021-22) was published by merging Audit Reports for the years 2020-21 and 2021-22.

(Commercial) are not prepared. The Public Accounts and the Public Undertakings Committees of the Legislatures do not, however, function as executive bodies. They submit their reports containing their findings on the Audit Reports examined by them and their recommendations to the Legislature.

(a) Status of discussion of Audit Reports by PAC

The status of performance audits and paragraphs that featured in the State Audit Reports and subsequently discussed by the PAC from October 2023 to September 2024 is detailed in **Table 7.1.3**.

Table 7.1.3: Performance audits/ paragraphs featured in State Audit Reports *vis-à-vis* discussed by PAC from October 2023 to September 2024

Audit Report Year	Number of performance audits/ paragraphs			
	Appeared in Audit Reports		Discussed by PAC from October 2023 to September 2024	
	Performance audits	Paragraphs	Performance audits[261]	Paragraphs[262]
2006-07	5	23	0	0
2007-08	4	19	0	2
2008-09	6	18	0	1
2009-10	3	13	0	0
2010-11	3	14	0	0
2011-12	4	9	1	0
2012-13	4	8	0	0
2013-14	5	7	0	0
2014-15	4	9	1	0
2015-16	5	9	0	0
2016-17	3	7	1	0
2017-18	4	9	0	0
2018-19	3	10	1	0
2019-20	1	5	0	0
2021-22	3	8	0	0
Total	**57**	**168**	**4**	**3**

We raised the issue of holding regular PAC meetings with Chairman PAC, Tripura Legislative Assembly (July 2024), with the objective of reducing the pendency of the discussion of the audit paras.

(b) Status of discussion of Audit Reports by COPU

The status of performance audits and paragraphs relating to PSEs that featured in the State Audit Reports and discussed by the COPU from October 2023 to September 2024 is detailed in **Table 7.1.4**.

Table 7.1.4: Performance audits/ paragraphs featured in State Audit Reports *vis-à-vis* discussed by COPU from October 2023 to 30 September 2024

Audit Report Year	Number of performance audits/ paragraphs			
	Appeared in Audit Reports		Discussed by COPU from October 2023 to September 2024	
	Performance audits	Paragraphs	Performance audits	Paragraphs[263]
2013-14	1	3	Nil	3
2014-15	1	2	Nil	Nil

[261] Para 1.5 of AR 2011-12, Para 1.3 of AR 2016-17, Para 1.3 of AR 2014-15 and Para 2.2 of AR 2018-19

[262] Para 4.7 & 4.8 of AR 2007-08 and 2.12 of AR 2008-09

[263] Para 3.3, 3.5 and 3.5 of AR 2013-14

Audit Report Year	Number of performance audits/ paragraphs			
	Appeared in Audit Reports		Discussed by COPU from October 2023 to September 2024	
	Performance audits	Paragraphs	Performance audits	Paragraphs[263]
2015-16	1	Nil	Nil	Nil
2016-17	1	1	Nil	Nil
2017-18	1	4	Nil	Nil
2018-19	0	2	Nil	Nil
2019-20	1	Nil	Nil	Nil
2021-22	1	1	Nil	Nil
Total	**7**	**13**	**Nil**	**3**

We raised the issue of holding of regular COPU meetings was raised with Chairman COPU, Tripura Legislative Assembly (July 2024) with an objective to reduce the pendency of the discussion of the audit paras.

7.1.3 Action taken on the recommendations of the Public Accounts Committee/ Committee on Public Undertakings

The administrative departments are required to take appropriate action on the recommendations made in the Reports of the PAC/ COPU presented to the State Legislature. Following the circulation of the Reports of the PAC/ COPU, the Heads of Departments must prepare Action Taken Notes (ATNs) detailing the action taken or proposed to be taken in response to the recommendations of the PAC/ COPU and submit the same to the State Assembly Secretariat.

(a) Public Accounts Committee

As of September 2024, ATNs on 160 recommendations of the PAC made between 2010-11 and 2023-24 were awaited from the concerned administrative departments, of which, 60 pertained to Finance (Excise and Taxation) Department, 19 to Public Works (Roads and Building) Department, 11 to Education (Social Welfare and Social Education) Department, nine to Urban Development Department, seven to Transport Department, six each to Education (Higher) Department, Industries & Commerce Department, Public Works (Drinking Water and Sanitation) Department and Education (School) Department, five to Health and Family Welfare Department, four each to Fisheries Department and Animal Resource Development Department and 17 ATNs to other departments. All the concerned departments are required to expedite submission of ATNs to the PAC without further delays.

(b) Committee on Public Undertakings

As of September 2024, ATNs on 58 recommendations of the COPU made between 2010-11 and 2014-15 are pending submission from the concerned administrative departments as shown in **Table 7.1.5**.

Table 7.1.5: Compliance to COPU reports

Sl. No.	COPU Report Number	Date of placement in the State Assembly	Based on Audit Report for the year	Total No. of recommendations in COPU report	No. of recommendations where ATNs not received
1	41	01-11-2010	2000-01	5	5
2	42		2006-07	3	3
3	43		2002-03	8	8
4	44		1989-90	9	9
5	45	06-03-2012	2006-07	8	8
6	46		2007-08	5	5
7	47		2007-08	1	1
8	48		On spot study tour	5	5

Sl. No.	COPU Report Number	Date of placement in the State Assembly	Based on Audit Report for the year	Total No. of recommendations in COPU report	No. of recommendations where ATNs not received
			by COPU at TFDPC		
9	49	25-02-2014	2008-09	10	10
10	50	20-02-2015	2004-05	4	4
Total				**58**	**58**

Of these 58 recommendations, 13 each pertained to Forest Department (Tripura Forest Development and Plantation Corporation Ltd.) and Power Department (Tripura State Electricity Corporation Limited), 22 to Industries and Commerce Department (Tripura Industrial Development Corporation Ltd.: eight, Tripura Jute Mill Ltd.: seven, Tripura Small Industries Corporation Ltd.: four, Tripura Tea Development Corporation Ltd.: two, Tripura Handloom and Handicrafts Development Corporation: one), seven to Tribal Welfare (Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group) and three to the Transport Department (Tripura Road Transport Corporation).

Recommendation:

The State Government should review and strengthen the mechanisms for responding to audit observations. The Government may ensure that designated nodal officers of all Departments submit explanatory notes to audit paragraphs/ performance audits and ATNs on the recommendations of PAC and COPU promptly and without delay.

7.2 Monitoring

The following committees were formed at the Government level to monitor the follow up action on Audit Reports and PAC/ COPU's recommendations.

7.2.1 Departmental Monitoring Committee

Departmental Monitoring Committees (DMCs) were established (April 2002) by all Government departments, chaired by the respective departmental Secretaries, to monitor the follow up actions on Audit Reports and PAC/ COPU recommendations. The committees are mandated to convene monthly meetings and submit progress reports to the Finance Department on a monthly basis.

Details regarding the meetings of the DMCs during 2023-24, though called for (July 2024), were not furnished (October 2024).

7.2.2 Apex Monitoring Committee

An Apex Monitoring Committee was formed (April 2002) at the State level under the chairmanship of the Chief Secretary to monitor the follow up action on Audit Reports and PAC/ COPU's recommendations.

Details regarding the meetings of the Apex Monitoring Committee during 2023-24, though called for (July 2024), were not furnished (October 2024).

7.3 Outstanding Inspection Reports

The Principal Accountant General (Audit), Tripura conducts periodical inspections of Government departments to test check transactions and verify the maintenance of accounts and other records according to prescribed rules and procedures. Audit observations on financial irregularities and deficiencies in the maintenance of initial accounts noticed during local audits and not settled on the spot are communicated to the audited entities and the higher authorities through Inspection Reports (IRs). The

more serious irregularities are reported to the Government. The Government instructed (July 1993) that the first reply to the IRs should be furnished within one month from the date of receipt of IR.

An analysis of the position of outstanding IRs showed that 2,003 paragraphs involving ₹ 2,776.97 crore included in 256 IRs issued during the last five years up to 2023-24 were pending for settlement, as of September 2024.

The year-wise position of outstanding IRs, paragraphs and money value involved for the last five years as on 30 September 2024 are given in **Table 7.3.1**.

Table 7.3.1: Details of pending IRs

Position of IRs	Outstanding as of September 2024					Total
	2019-20	2020-21	2021-22	2022-23	2023-24	
Number of IRs pending for settlement	47	80	48	43	38	256
Number of outstanding audit observations	327	590	332	362	392	2,003
Money value involved (*₹ in crore*)	434.55	930.11	221.49	430.55	760.27	2,776.97

The details in **Table 7.5.1** indicate that the departments were not serious in taking necessary action for final settlement of such cases.

Of these 2,003 paragraphs in 256 IRs, even the first reply had not been received in respect of 865 paragraphs involving 98 IRs, despite repeated reminders. The year-wise break-up of the outstanding IRs and the position of response thereto is given in **Table 7.3.2**.

Table 7.3.2: Position of Outstanding IRs where first reply not received

Years	No. of outstanding		First reply not received	
	IRs	Paras	IRs	Paras
2019-20	47	327	12	101
2020-21	80	590	27	218
2021-22	48	332	17	131
2022-23	43	362	12	123
2023-24	38	392	30	292
Total	**256**	**2003**	**98**	**865**

As a result, the following important irregularities commented upon in those IRs were not addressed as of September 2024.

Table 7.3.3: Irregularities not addressed

Nature of irregularities	Number of cases	Amount involved (*₹ in crore*)
Excess/ Irregular/ Avoidable/ Unfruitful/ Wasteful/ Unauthorised/ Idle expenditure	397	761.99
Blocking of funds	103	300.20
Non-recovery of excess payments/ overpayments	121	95.78
Under assessment	40	12.19
Loss of Revenue	150	91.58
Misappropriation/ Suspected misappropriation	10	5.85
Others	971	1,501.86
Total	**1,792**	**2,769.45**

It is evident from **Table 7.3.2** that 1,792 audit observations involving ₹ 2,769.45 crore across 865 IRs issued over the past five years remained unresolved. These observations pertain to serious financial irregularities including the blocking of funds, excess/ over payments, loss of revenue, under assessment, excess/ irregular/ wasteful/ idle expenditure, *etc*. and remained un-addressed by the departments concerned, highlighting a matter of serious concern.

7.4 Departmental Audit Committee Meetings

As per the Office Memorandum dated 14 July 1993 issued by the Government of Tripura, the Departmental Audit Committees (DACs) are required to be constituted by each Department with the Secretary of the Department as Chairman, Head of the Department as Member and one Officer of the rank of Deputy Secretary from the Finance Department as Member and the Deputy Accountant General, Tripura as Convener. The DACs are tasked with monitoring the progress in disposal of the outstanding audit paras and IRs issued by the Principal Accountant General (Audit), Tripura. Eleven Audit Committee meetings were held during 2023-24 wherein 67 IRs and 321 paragraphs were discussed and four IRs and 173 paragraphs had been settled.

It is recommended that the Government may strengthen monitoring committees, existing process and ensure that an effective system exists for the timely responses to audit observations, thereby improving the efficiency and effectiveness of the audit process.

Agartala
The: 30 December 2025

(SHAILENDRA VIKRAM SINGH)
Principal Accountant General (Audit), Tripura

Countersigned

New Delhi
The: 13 January 2026

(K. SANJAY MURTHY)
Comptroller and Auditor General of India

APPENDICES

Appendix 2.2.1

Statement showing the details of the audit sample

(Reference: Paragraph 2.2.10)

Sl. No.	Name of the selected District	Name of the selected Blocks	Name of the selected GPs/ VCs	Number of selected works and beneficiaries
1.	Dhalai	Ambassa	Jagannathpur	1. **Number of selected works:** Two hundred twenty (detailed positions are given in ***Appendix 2.2.5***). 2. **Number of selected beneficiaries:** Two hundred forty-six.
2.			Jeolcherra	
3.			Basudebpara	
4.			Paschim Lalcharri	
5.		Manu	Dalucherra	
6.			Deo R.F.	
7.			West Karamcherra	
8.			S.K. Para	
9.	Sepahijala	Nalchar	Kaliram	
10.			Paschim Nalchar	
11.			Kumariakucha	
12.			Indrakumar Para	
13.		Boxanagar	Anandnagar	
14.			Kalashimura	
15.			Dayalpara	
16.			Boxanagar	

Appendix 2.2.2

Statement showing the details of output-based wage payment.

{Reference: Paragraphs 2.2.11.4}

Sl. No.	Name of the work	Name of the Block/ GP	Year of sanction	Work code	Estimated cost (in ₹)	Total labour wages paid (in ₹)	Work output as per MB (in %)	Rate of wage (in ₹)	Actual Amount paid (in ₹)
1.	Formation of new road from Boikhanta Haduk to Khalaram Reang house at Khadaban para	Ambassa/ Jagannathpur	2019-20	3004001009/RC/9422453403	5,89,799	4,92,150	95.00	192	182
2.	Construction of irrigation cannel from Rahim Bati Reang	Ambassa/ Jeolchhara	2019-20	3004001010/IC/9010243103	1,37,757	1,26,087	95.09	192	183
3.	Landleveling at tha land of Rejiya Keaton W/o Noyab Mia under Anandanagar GP	Boxanagar/ Anandanagar	2020-21	3001013002/LD/9422514239	4,62,879	4,28,966	96.58	205	198
4.	Development of agriland at Rahena Begam W/o Abdul Jalil at Kalshimura GP	Boxanagar/ Kalashimura	2021-22	3001013001/LD/9422558673	5,67,153	5,25,800	94.24	212	200
5.	Excavation of pond over the land of Uttam Kr. Debbarma S/o Padma Basi at Kaliram ADC Village	Nalchar/ Kaliram	2021-22	3001014043/WC/9010323039	3,24,721	2,98,260	92.00	212	195
6.	Excavation of farm pond on the land of Mohanlal Debnath at Raman Debnath Para	Manu/ West Karamchhara	2021-22	3004004024/IF/9422490003	3,56,277	2,96,933	90.06	212	191
7.	Excavation of new farm pond over the L/O-Narayan Das S/o Achiram at Paschim Nalchar G.P	Nalchar/ Paschim Nalchar	2022-23	3001014023/WC/9010350689	3,46,576	3,13,000	94.49	212	200
8.	Agri Land levelling on the land of Bishu Kumar Debberma S/o Bahadur at Indra Kumar	Nalchar/ Indra Kumar Para	2022-23	3001014040/LD/9422637736	5,77,914	3,29,670	93.44	212	198
9.	Community waste land development near the land of Arun and Pranati Paul	Ambassa/ Paschim Lalchari	2022-23	3004001021/LD/9422596340	4,57,635	3,59,847	94.45	212	200
10.	Extention of Agri Land on the land of Sanjib Debbarma S/o Budhirai Debbarma at Dayalpara VC	Boxanagar/ Dayal Para	2023-24	3001013017/LD/9422671057	4,42,360	2,88,027	91.17	226	206

Appendix 2.2.3

Statement showing the delay in release of Central funds and the State share

(Reference: Paragraph 2.2.11.5)

(₹ in lakh)

Date of Sanction by the Ministry	Amount	FD release date	Amount	Final credit to the SNA account	Date of release of State share	Amount	Final credit to the SNA account	Delay in credit of Central share	Delay in credit of State share
Financial Year - 2019-20									
09-04-2019	533.24	23-04-2019	533.24	26-04-2019	23-04-2019	55.54	26-04-2019	2	2
05-08-2019		16-08-2019	5,021.03	27-08-2019				7	
21-10-2019	643.21	11-11-2019	643.21	19-11-2019	11-11-2019	67	19-11-2019	14	14
30-12-2019	196.15	24-01-2020	196.15	29-01-2020	24-01-2020	20.43	29-01-2020	15	15
05-02-2020	359.98	02-03-2019	359.98	07-03-2020	02-03-2019	37.5	07-03-2020	16	16
11-02-2020	359.98	13-03-2020	359.98	18-03-2020	13-03-2020	37.5	18-03-2020	21	21
Financial Year - 2020-21									
05-04-2020	6,378.08	23-04-2020	6,378.08	29-04-2020	23-04-2020	1,318.04	29-04-2020	9	9
06-11-2020	507.50	31-10-2020	507.50	04-11-2020	23-11-2020	43.87	30-11-2020		9
Financial Year - 2022-23									
25-05-2022		06-07-2022	3,661.45	06-07-2022	06-07-2022	3,614.67	06-07-2022	27	
Financial Year - 2023-24									
12-02-2024	6,946.17	28-02-2024	6,946.17	02-03-2024	28-02-2024	2,315.56	02-03-2024	4	4

Appendix 2.2.4

Statement showing the number of works under the sampled GPs/ VCs during 2019-20 to 2023-24 and the number of works selected for detailed audit and Joint Physical Verification

{Reference: Paragraph 2.2.11.11(iii)}

Sl. No.	Name of the District	Name of the Block	Name of the GPs/ VCs	Total No. of works during 2019-20 to 2023-24	Expenditure (*in* ₹)	No. of works selected for audit	Expenditure (*in* ₹)
1	Dhalai	Ambassa	Jagannathpur	147	4,01,58,431	13	1,63,83,777
2			Jeolcherra	240	6,13,27,103	14	2,09,55,016
3			Paschim Lalcheri	82	1,54,52,303	11	33,15,935
4			Basudebpara	147	2,98,78,264	10	75,32,608
			Sub Total	**616**	**14,68,16,101**	**48**	**4,81,87,336**
1		Manu	Deo R.F.	338	7,29,71,489	21	1,23,31,507
2			Dalucherra	209	5,38,90,859	18	1,32,59,079
3			S.K. Para	392	9,95,53,433	19	3,83,78,968
4			West Karamcherra	179	2,55,83,533	10	24,14,835
			Sub Total	**1,118**	**25,19,99,314**	**68**	**6,63,84,389**
1	Sepahijala	Boxanagar	Anandanagar	79	2,04,68,648	12	57,83,055
2			Boxanagar	81	2,16,96,749	17	74,92,593
3			Dayalpara	37	62,77,899	12	22,64,462
4			Kalshimura	98	2,84,74,860	12	64,14,462
			Sub Total	**295**	**7,69,18,156**	**53**	**2,19,54,572**
1		Nalchar	Kumaria Kucha	99	2,75,69,468	14	66,50,327
2			Paschim Nalchar	210	4,66,39,354	12	53,42,716
3			Indrakumar para	111	2,04,89,540	14	43,99,800
4			Kaliram	60	98,33,847	11	30,64,692
			Sub Total	**480**	**10,45,32,209**	**51**	**1,94,57,535**
Grand Total				**2,509**	**58,02,65,780**	**220**	**15,59,83,832**

Source: *Dynamic report of the selected GPs/VCs*

Appendix 2.2.5

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Ambassa				**Name of the GP: Paschim Lalcharri**	
1	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found	**Work code:** 3004001/IF/9422529254 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
2	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs 6. Completion Certificate was not found	**Work code:** 3004001/IF/9422529256 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
3	Gram panchayat	5,99,855	5,36,136	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3 Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001021/LD/9422670880 **JPV Remarks**: No JPV was conducted
4	Gram panchayat	4,81,425	4,00,530	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001021/WC/9010296519 **JPV Remarks**: 1. Pond was found in good condition. 2. No CIB was found
5	Gram panchayat	4,57,635	3,69,327	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001021/LD/94225963401 **JPV Remarks**: 1.Development community waste land was found. 2. CIB was found.
6	Gram panchayat	3,78,828	3,54,270	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. .	**Work code:** 3004001021/LD/9422638907 **JPV Remarks**: 1. Paddy plantation found in the land. 2. CIB was found.
7	Gram panchayat	1,11,555	99,222.1	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhavan App but specific Land Marking was not available in the Photographs. .	**Work code:** 3004001021/RC/9422523085 **JPV Remarks**: 1. Road was found in good condition. 2. CIB was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Ambassa				**Name of the GP: Paschim Lalcharri**	
8	Panchayat samiti/ Block	87,000	84,410	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhavan App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs. 6. Completion Certificate and Handing Over and Taken over document was not found.	**Work code:** 3004001/IF/9422483757 **JPV Remarks**: 1. Cattle shelter was found but the beneficiary is using the cattle shelter for purposes like storing firewood, drying clothes, etc. Hence, selection of the beneficiary was not appropriate. 2. No CIB was found.
9	Panchayat samiti/ Block	87,000	80,650	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs. 6. Completion Certificate and Handing Over and Taken over document was not found.	**Work code:** 3004001/IF/9422489026 **JPV Remarks**: 1. Cattle shelter was found but the beneficiary is using the cattle shelter for purposes like storing firewood, drying clothes, etc.. Hence, selection of the beneficiary was not appropriate. 2. No CIB was found.
Name of the Mandal: Ambassa				**Name of the GP: Basudebpara**	
10	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found.	**Work code:** 3004001/IF/9422529107 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
11	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found.	**Work code:** 3004001/IF/9422529114 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
12	NRLM-CLF	23,640	23,450	1. Day to day Work Progress Register was not found. 2. MB was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Completion Certificate was not found.	**Work code:** 3004001/IF/9422529115 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. 2. No Moringa plants were seen. 3. CIB was found.
13	Gram panchayat	9,85,909	8,42,823.1	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001030/RC/9422493739 **JPV Remarks**: 1. Road was covered with shurbs and bushes. 2. No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Ambassa				**Name of the GP: Basudebpara**	
14	Gram panchayat	8,44,088	7,41,460	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001030/RC/9422479815 **JPV Remarks**: 1. 100-meter (approx.) road from starting point was clear and after that covered with shrubs and bushes. 2. No CIB was found.
15	Gram panchayat	5,14,468	4,22,443	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001030/IF/9422524788 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
16	Gram panchayat	5,01,624	3,30,688	1. Day to day Work Progress Register was not found. 2.Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001030/IF/9422483480 **JPV Remarks**: 1. Pond was found in good condition. 2. No CIB was found
17	Gram panchayat	3,23,444	2,83,118	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001030/WC/9010278244 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
Name of the Mandal: Ambassa				**Name of the GP: Jeolcherra**	
18	Dy. Director PGP	93,266	91,684	1.Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001/IF/9422722442 **JPV Remarks**: No JPV was conducted
19	Dy. Director PGP	88,366	87,010	1.Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001/IF/9422722440 **JPV Remarks**: No JPV was conducted
20	Dy. Director PGP	88,366	85,428	1.Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001/IF/9422722443 **JPV Remarks**: Some parts have plantation but covered with shrubs and bushes, while other parts are clear but lack of plantation.
21	Dy. Director PGP	88,366	85,202	1.Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001/IF/9422722445 **JPV Remarks**: Plantation was found but covered with shrubs and bushes

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
22	Gram panchayat	14,31,477	13,23,602	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3 Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001010/RC/9422478204 **JPV Remarks**: 1. Road was in good condition. 2. No CIB was found.
23	Gram panchayat	12,33,681	11,01,698	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001010/RC/9422509172 **JPV Remarks**: 1. Road was covered with shrubs and bushes. 2. No CIB was found.
24	Gram panchayat	8,36,581	7,64,394	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001010/RC/9422492223 **JPV Remarks**: No JPV was conducted
25	Gram panchayat	3,70,708	3,30,182	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs .	**Work code:** 3004001010/IC/9422448929 **JPV Remarks**: No JPV was conducted
26	Gram panchayat	1,37,757	1,31,487	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001010/IC/9010243103 **JPV Remarks**: 1. Irrigational channel was covered with shrubs and bushes. 2. No CIB was found.
27	Panchayat samiti/ Block	4,99,388	4,99,337	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs.	**Work code:** 3004001/RC/9422531124 **JPV Remarks**: 1. Some part of the road was in good condition, but the other parts were covered with shrubs and bushes. 2. CIB was found
28	Panchayat samiti/ Block	4,98,634	4,98,358	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App because work is ongoing. Specific Land Marking was not clear in the First Stage and Second Stage photographs.	**Work code:** 3004001/RC/9422531060 **JPV Remarks**: 1. Some part of the road was in good condition but the other parts were covered with shrubs and bushes. 2. CIB was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Ambassa					**Name of the GP: Jagannathpur**
29	Gram panchayat	21,71,874	18,85,732	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs .	**Work code:** 3004001016/RC/PP/64720 **JPV Remarks**: 1. Some part of the road was in good condition but the other parts were covered with shrubs and bushes. 2. CIB was found.
30	Gram panchayat	12,30,936	11,56,376	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001009/LD/9422474976 **JPV Remarks**: No JPV was conducted
31	Gram panchayat	9,83,332	8,48,376	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001009/RC/9422521637 **JPV Remarks**: No JPV was conducted
32	Gram panchayat	6,10,831	4,97,550	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001009/RC/9422453403 **JPV Remarks**: 1. Some part of the road was in good condition but the other parts were covered with shrubs and bushes. 2. CIB was found.
33	Gram panchayat	3,28,796	2,66,114	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004001009/IF/9422660573 **JPV Remarks**: No JPV was conducted
Name of the Mandal: Manu					**Name of the VC: S.K. Para**
34	Gram Panchayat	19,84,550	18,13,329	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004023/WC/9010352521 **JPV Remarks**: 1. Check Dam was found in good condition. 2. CIB was found
35	Gram Panchayat	9,42,999	8,52,578	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	**Work code:** 3004004023/WC/9010352514 **JPV Remarks**: No JPV was conducted
36	Gram Panchayat	4,98,400	4,40,796	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	**Work code:** 3004004023/IC/9422452270 **JPV Remarks**: No JPV was conducted

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
37	Gram Panchayat	4,88,583	4,21,163	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004023/FR/9010211472 **JPV Remarks**: No JPV was conducted
38	Gram Panchayat	4,73,721	4,05,943	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	**Work code:** 3004004023/FR/9010211454 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
39	Gram Panchayat	4,45,288	3,93,702.6	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs .	**Work code:** 3004004023/IF/9422700095 **JPV Remarks**: No JPV was conducted
40	Gram Panchayat	2,66,207	3,84,492	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004023/IC/9422452279 **JPV Remarks**: No JPV was conducted
41	Gram Panchayat	4,15,028	3,38,976	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App with specific Land Marking.	**Work code:** 3004004023/RC/9422477324 **JPV Remarks**: No JPV was conducted
42	Gram Panchayat	2,95,982	2,58,352	Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004023/IF/9422490490 **JPV Remarks**: No JPV was conducted
43	Gram Panchayat	3,01,000	2,55,169	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004023/IC/9422452271 **JPV Remarks**: No JPV was conducted
44	SDFO	5,34,300	4,78,368	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found.2. Day to day Work Progress Register was not found.3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.4. Stock accounts, sale/ distribution records were not found. 5. Project Village Monitoring Committee Report was not found. 6. MB was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422412522 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. 2. Plantation site was found at Central Nursery, Manu instead of Longtharai Beat of Manu Range but no records for change of site could be produced. 3. No scrap of shade net/ bamboo posts etc. were found at plantation site. 4. Neither any bamboo seedlings were seen nor stock accounts, sale/ distribution records could be produced. 5. CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
45	SDFO	1,85,980	1,77,628	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. MB was not found. 6. Nursery records for lifting of bamboo seedling/plant or vouchers for purchase of bamboo seedlings from outside the Department or from the open market was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422412936 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
46	SDFO	1,89,392	1,89,383	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. MB was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Work Completion Certificate was not found.	**Work code:** 3004004/WC/9010298746 **JPV Remarks**: No JPV was conducted
Name of the Mandal: Manu				**Name of the GP: West Karamcherra**	
47	Gram Panchayat	3,56,277	3,20,240.5	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004024/IF/9422490003 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
48	Gram Panchayat	4,42,062	3,16,827.8	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs .	**Work code:** 3004004024/FR/9010207769 **JPV Remarks**: 1. Pond was covered with shrubs and bushes, needs cleaning. 2. CIB was found.
49	Gram Panchayat	4,30,154	3,03,510	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 4. All three stages (before, during and after) of photographs were found uploaded in the Bhuban App with Specific Land Marking.	**Work code:** 3004004024/FR/9010207771 **JPV Remarks**: 1. Pond was found in good condition. 2. Specific Land Marking was found. 3. CIB was found.
50	Gram Panchayat	2,95,369	2,63,868	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004024/IC/9422445506 **JPV Remarks**: 1. Irrigation channel was covered with shrubs and bushes, needs cleaning. 2. No CIB was found.
51	Gram Panchayat	2,96,718	2,56,299	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004024/WC/9010361046 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
52	Gram Panchayat	4,55,259	2,55,897	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs	**Work code:** 3004004024/IF/9422688936 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
53	Gram Panchayat	3,77,139	2,29,020	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App with specific Land Marking.	**Work code:** 3004004024/IF/9422489959 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
54	Gram Panchayat	3,23,281	2,26,880	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs..	**Work code:** 3004004024/WC/9010334752 **JPV Remarks**: 1. Pond was found in good condition. 2. CIB was found
55	Gram Panchayat	2,25,437	1,65,433	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004024/IC/9422465160 **JPV Remarks**: Irrigational channel and CIB were found
56	Gram Panchayat	1,38,413	76,860	1. Day to day Work Progress Register was not found. 2. Project Village Monitoring Committee Report was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004024/IC/9422428185 **JPV Remarks**: 1. Irrigational channel was covered with surbs and bushes. 2. No CIB was found.
	Name of the Mandal: Manu			**Name of the GP: Deo R.F.**	
57	Gram Panchayat	13,77,387	12,87,454	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004006/WH/9010206163 **JPV Remarks**: 1. Check Dam was found in good condition. 2. CIB was found
58	Gram Panchayat	7,25,957	7,07,310	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs .	**Work code:** 3004004006/RC/9422458131 **JPV Remarks**: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit 2. No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
59	Gram Panchayat	7,34,588	7,01,140	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004006/RC/9422458129 **JPV Remarks**: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit 2. No CIB was found.
60	Gram Panchayat	7,56,503	6,76,050	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004006/RC/9422458130 **JPV Remarks**: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit 2. No CIB was found.
61	Gram Panchayat	5,71,935	5,32,120	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004006/RC/9422458132 **JPV Remarks**: No JPV was conducted
62	Gram Panchayat	5,67,058	5,25,670	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004006/RC/9422454449 **JPV Remarks**: No JPV was conducted
63	Gram Panchayat	5,38,930	5,04,400	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004006/RC/9422454445 **JPV Remarks**: No JPV was conducted
64	Gram Panchayat	3,73,544	3,17,817	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	**Work code:** 3004004006/IF/9422534686 **JPV Remarks**: No JPV was conducted
65	Gram Panchayat	3,21,216	3,13,928	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	**Work code:** 3004004006/WC/9010322682 **JPV Remarks**: No JPV was conducted
66	Gram Panchayat	3,46,762	3,12,880	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	**Work code:** 3004004006/WC/9010318708 **JPV Remarks**: No JPV was conducted

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
67	SDFO	3,67,060	3,44,880	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found.2. Day to day Work Progress Register was not found.3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.4. Stock accounts, sale/distribution records were not found. 5. Project Village Monitoring Committee Report was not found. 6. MB was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422416270 **JPV Remarks**: 1.Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
68	SDFO	2,18,890	2,18,685	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found.2. Day to day Work Progress Register was not found.3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.4. Stock accounts, sale/distribution records were not found. 5. Project Village Monitoring Committee Report was not found. 6. MB was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422441376 **JPV Remarks**: 1.Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
69	SDFO	2,90,005	2,89,617	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. MB was found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Work Completion Certificate was not found.	**Work code:** 3004004/WH/9010206272 **JPV Remarks**: No JPV was conducted
70	SDFO	1,81,000	1,80,998	Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. MB was not found. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Work Completion Certificate was not found	**Work code:** 3004004/WC/9010298885 **JPV Remarks**: No JPV was conducted
71	Dy. Dir. PGP, Dhalai	6,87,425	5,31,380	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422415635 **JPV Remarks**: No JPV was conducted
72	Dy. Dir. PGP, Dhalai	4,12,452	3,94,962	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.5. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422415183 **JPV Remarks**: No JPV was conducted
73	Dy. Dir. PGP, Dhalai	4,12,452	2,02,598	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422415358 **JPV Remarks**: No CIB was found.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
74	Dy.Dir.PGP,Dhalai	4,12,452	1,99,310	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422415364 **JPV Remarks**: No CIB was found.
75	Dy.Manager,TRPC	1,09,924	1,09,599	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004/IF/9422533085 **JPV Remarks**: No JPV was conducted
76	Dy.Manager,TRPC	91,866	69,875	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 3. Project Village Monitoring Committee Report was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004/IF/9422713746 **JPV Remarks**: No CIB was found.
Name of the Mandal: Manu				**Name of the GP: Dalucherra**	
77	Gram Panchayat	9,26,606	8,35,786	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/RC/9422454619 **JPV Remarks**: 1. As stated during JPV, the Mud Road has been upgraded to Brick Soling Road. As such, Mud Road was not found in audit. 2. No CIB was found.
78	Gram Panchayat	5,79,847	5,23,380	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/RC/9422471327 **JPV Remarks**: No JPV was conducted
79	Gram Panchayat	5,77,569	5,03,042	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/RC/9422454616 **JPV Remarks**: No JPV was conducted
80	Gram Panchayat	5,30,915	4,93,331	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/RC/9422475758 **JPV Remarks**: No JPV was conducted
81	Gram Panchayat	6,21,640	4,92,587	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/RC/9422454614 **JPV Remarks**: No JPV was conducted
82	Gram Panchayat	3,49,943	3,15,449	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/WC/9010323805 **JPV Remarks**: No JPV was conducted

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
83	Gram Panchayat	3,60,856	3,14,383	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/WC/9010317823 **JPV Remarks**: No JPV was conducted
84	Gram Panchayat	3,55,095	3,05,364	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/IF/9422699335 **JPV Remarks**: No JPV was conducted
85	Gram Panchayat	3,33,235	3,04,923	1. Day to day Work Progress Register was not found. 2. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/WC/9010322463 **JPV Remarks**: 1. Check Dam was found in good condition. 2. No CIB was found
86	Gram Panchayat	3,44,069	3,00,384	1. Day to day Work Progress Register was not found. 2. Copy of Administrative Approval & Expenditure Sanction (AA & ES) was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004004/IF/9422542614 **JPV Remarks**: No JPV was conducted
87	SDFO	10,63,700	10,63,699.5	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found.3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.4. Stock accounts, sale/distribution records were not found. 5. Project Village Monitoring Committee Report was not found. 6. MB was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9. Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422412731 **JPV Remarks**: 1.Plantation site was covered with shrubs and bushes. 2. No scrap of shade net/bamboo posts etc. were found at plantation site. 3. Neither any bamboo seedlings were seen nor stock accounts, sale/ distribution records could be produced. 4. No CIB was found.
88	SDFO	4,32,675	4,32,675	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. MB was not found 6. Nursery records for lifting of bamboo seedling/ plant or vouchers for purchase of bamboo seedlings from outside the Department or from the open market was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9.Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422441387 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.

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Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Boxanagar				**Name of the GP: Anandnagar**	
89	SDFO	1,85,980	1,76,668	1. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found. 2. Day to day Work Progress Register was not found. 3. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 4. Project Village Monitoring Committee Report was not found. 5. MB was not found 6. Nursery records for lifting of bamboo seedling/ plant or vouchers for purchase of bamboo seedlings from outside the Department or from the open market was not found. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Payment for carrying cost was made to the carrying contractors without mentioning the name and number of the vehicle. 9.Income Tax was not deducted from the bills of suppliers/carrying contractors. 10. Work Completion Certificate was not found.	**Work code:** 3004004/DP/9422412939 **JPV Remarks**: 1. Plantation site was covered with shrubs and bushes. Few bamboo plants were seen. 2. No fencing/ scrap of fencing were found at plantation site. 3. No CIB was found.
90	Gram Panchayat	7,16,595	6,98,734	1. Day to day Work Progress Register was not maintained. 2. No demand application and work allocation was found in the case file. 3. Drawing and design of the work was not found. 4. Mustor roll movement slip was not found in the case file. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Work completion certificate was not found in the work file. 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/LD/9422474815 **JPV Remarks**: CIB was found broken in joint physical verification.
91	Gram Panchayat	8,80,418	8,42,262	1. Day to day Work Progress Register was not maintained. 2. Work allocation was not found in the case file. 3. Drawing and design of the work was not found. 4. Mustor roll movement slip was not found in the case file. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. Work completion certificate was not found in the work file. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. No social audit was conducted as found in the audit. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 12. CIB was not uploaded.	**Work code:** 3001013002/LD/9422469525 **JPV Remarks**: 1. CIB was not found. 2. Worksite was found idle as no agricultural activities were being performed.
92	Gram Panchayat	4,62,879	4,33,171	1. Day to day Work Progress Register was not maintained. 2. Work allocation was not found in the case file. 3. Drawing and design of the work was not found.4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work completion certificate was not found in the work. 6. CIB was not uploaded in the website.7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. No social audit was conducted as found in the audit. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/LD/9422514239 **JPV Remarks**: 1. CIB was not found 2. Variation in measurement upto 12 mtrs. less than that of mentioned in the detailed estimate) was also noticed during the joint physical verification of the mentioned work. 3. Actual Measurement of the executed work couldn't be verified as the MB was not produced.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
93	Gram Panchayat	3,77,371	2,57,008	1. Gram Sabha Resolution in relation to the work executed was not found. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Manual Measurement Book was not maintained in relation to the work concerned 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. In Work completion certificate authorise person's sign was not found in the work file. 7. No QC was conducted and thus no such report was found as such8. Social audit was not conducted for the work concerned 9. Monitoring committee report was not available. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/LD/9422575793 **JPV Remarks**: 1. CIB was not found. 2. Worksite was found idle as no agricultural activities were being performed
94	Gram Panchayat	1,98,251	1,86,167	1. Gram Sabha Resolution in relation to the work executed was not found. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Manual Measurement Book was not maintained in relation to the work concerned 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. No CIB was uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. Social audit was not conducted for the work concerned 9. Monitoring committee report was not available. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/LD/9422542810 **JPV Remarks**: 1. CIB was found broken during the Joint Physical Verification of work. 2. No details of the work were found on the remaining portion of the CIB.
95	Gram Panchayat	9,47,948	7,06,954	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Neither the Photographs for the after stage was found uploaded in the Bhuban App nor any specific Land Marking was not available in the Photographs uploaded for the other two stages. 4. No CIB was uploaded on the website 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/WC/9010352205 **JPV Remarks**: Nil
96	Gram Panchayat	9,94,183	9,06,257	1. Day to day Work Progress Register was not maintained. 2. Copy of design and drawing etc was not found in the case file. 3. Manual Measurement Book was not maintained in relation to the work concerned 4. Neither the Photographs for the after stage was found uploaded in the Bhuban App nor any specific Land Marking was not available in the Photographs uploaded for the other two stages 5. No CIB was uploaded in the website 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/WC/9010352210 **JPV Remarks**: Nil
97	Gram Panchayat	2,15,497	1,94,740	1. Gram sabha resolution in relation to the work concerned was not found. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Work allocation was not found in the case file 5. Manual Measurement Book was not maintained in relation to the work concerned 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/LD/9422665379 **JPV Remarks**: Executed work and the agri land was found idle.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
98	Gram Panchayat	8,81,037	72,190	1. Gram sabha resolution in relation to the work concerned was not found. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Work allocation was not found in the case file 5. Manual Measurement Book was not maintained in relation to the work concerned. 6. Photographs for during and after stage were not found 7. Work completion certificate was not fully verified. It was not signed by the respective IO. 8. No CIB was uploaded in the website 9. No QC was conducted and thus no such report was found 10. No Social audit was conducted for the work concerned 11. Monitoring committee report was not available. 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013002/WC/9010352204 **JPV Remarks**: 1. Source of the fund was found in connection to the XV FC (Tied Fund) not from the fund from MGNREGA. 2. Beneficiary was not found on the spot for Joint Physical Verification of the selected work.
Name of the Mandal: Boxanagar				**Name of the GP/VC: Kalashimura**	
99	Gram Panchayat	5,83,757	3,12,085	1. Day to day Work Progress Register was not maintained. 2. Work allocation annexure-iv against the demand application was not found in the case file. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. In Work completion certificate signature was not found in the works file. 6. No QC was conducted and thus no such report was found as such 7. Social audit was not conducted 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422495599 **JPV Remarks**: CIB was not found in joint physical verification of the work
100	Gram Panchayat	5,90,609	5,57,405	1. Day to day Work Progress Register was not maintained. 2. Work allocation against the demand application was not found in the case file. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. CIB was not uploaded in website 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not found. 8. Social audit was not conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422542958 **JPV Remarks**: 1. Information displayed on the CIB was blurred and thus even the authority could not ascertain the worksite with respect to the CIB. 2. Worksite remained idle despite the fact that the agri land was developed in the year 21-22.
101	Gram Panchayat	5,72,839	5,38,328	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Manual Measurement Book was not maintained in the case file. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs.5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Social audit was not conducted 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422544006 **JPV Remarks**: 1. The Agri land was found to be densed with grass and jungle and was not in use since the completion of the work.
102	Gram Panchayat	5,41,533	5,36,020	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 4. Work completion certificate was not signed. 5 Manual measurement book was not maintained for the work concerned 6. CIB was not uploaded in the website 7. No QC was conducted and thus no such report was found as such 8. Social audit was not conducted 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/RC/9422451103 **JPV Remarks**: 1. CIB was not found. 2. Road was found broken. 3. Variation in measurement was noticed as per the detailed estimate, but actual variation couldn't be ascertained due to the non-production of the measurement book.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
103	Gram Panchayat	5,71,583	5,59,195	1. Day to day Work Progress Register was not maintained. 2. Manual Measurement Book was not maintained for the work concerned. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422469807 **JPV Remarks**: 1. No any information was found to be printed on the CIB. 2. Beneficiary was not available on site
104	Gram Panchayat	5,67,153	5,30,005	1. Day to day work progress register was not maintained. 2. Drawing and design of the work was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 4. Work completion certificate was not signed. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such. 7. Monitoring committee report was not found in the case file. 8. Social audit was not conducted 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422558673 **JPV Remarks**: 1. CIB was not found. 2. Agriland was found idle.
105	Gram Panchayat	3,01,743	2,82,777	1. Day to day Work Progress Register was not maintained. 2. Work allocation against the demand application was not found in the case file. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. Work completion certificate was not found. 6. Mustor Roll Movement slip was not found for the work concerned. 7. CIB was not uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Social audit was not conducted 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422575342 **JPV Remarks**: 1. CIB was not found. 2. Variation in 3 stage photographs was also noticed when compared to the photos uploaded in the BHUVAN Portal in the MIS.
106	Gram Panchayat	5,95,673	4,65,625	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Manual MB was not maintained for the work concerned. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. Work completion certificate was not found. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. No monitoring Committee report was available. 9. Social audit was not conducted 10. Site inspection report by supervising officer was not found in the case file.11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/WC/9010323100 **JPV Remarks**: CIB was found uprooted on the site. of Excavation of Pond on the land of Suman Sarkar S/o Bhuvan Sarkar at Kalshimura GP
107	Gram Panchayat	5,38,423	4,60,763	1. Day to day Work Progress Register was not maintained. 2. Name of the work was not found in the annual action plan. 3. Drawing and design of the work was not found. 4. Neither after stage photographs were found uploaded not any specific Land Marking was done for the photographs uploaded for the other two stages. 5. Work completion certificate was not found 6. Work allocation against the demand form submitted was not found in the case file. 7. CIB was not uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Social audit was not conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422665879 **JPV Remarks**: 1. Information displayed on the CIB in relation to the work done was found incorrect.
108	Gram Panchayat	2,63,702	2,12,557	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found. 3. Work was not found in the annual action plan. 4. Neither after stage photographs were found uploaded nor any specific Land Marking was done for the photographs uploaded for the other two stages. 5. Work completion certificate was not found. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. Social audit was not conducted 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422595201 **JPV Remarks**: CIB was not found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
109	Gram Panchayat	6,15,177	4,75,170	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the work was not found.3. Work demand and allocation form was not found 4. Photographs of none of the stages were found uploaded in the portal. 5. Work completion certificate was not found 6. Work was not found in the annual action plan. 7. CIB was not uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Social audit was not conducted. 10. Site inspection report by supervising officer was not found in the case file.11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013001/LD/9422595248 **JPV Remarks**: 1. No CIB was found on the site. 2. Variation in width was also noticed in relation to the MBs and detailed estimate 3. Worksite found idle as no agricultural activities was In place.
Name of the Mandal: Boxanagr				**Name of the GP: Dayal Para**	
110	Gram Panchayat	3,84,811	2,23,670	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Gram sabha resolution in relation to the work concerned was not found in the VC 4. Day to day Work Progress Register was not maintained. 5. Work allocation against the demand application was not found in the case file. 6. Manual measurement book was not maintained for the work concerned. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 8. Work completion certificate was not singed by the respective IO. 9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not available. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/LD/9422496350 **JPV Remarks**: 1. Information displayed on the CIB was blurred 2. Work was not found to be completed as per the measurement when compared with the detailed estimate despite submission of the work completion certificate. 3. Measurement book was not produced
111	Gram Panchayat	3,47,962	1,63,484	1. Day to day Work Progress Register was not maintained. 2. Gram sabha resolution in relation to the work concerned was not found in the VC 3. Drawing and design of the work was not found. 4. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages. 5. Work completion certificate was found unverified in the works file. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. No social audit was conducted as found in the audit. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/LD/9422540189 **JPV Remarks**: Nil
112	Gram Panchayat	3,27,592	3,01,089	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages CIB was not uploaded in the website. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Social audit was not done as no such report was found in relation to the work concerned. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/LD/9422594440 **JPV Remarks**: 1. CIB was not found on the worksite. 2. Work site was found to be idle as the whole area was covered in grass and jungle leading to the fact that it was not in use for a long time.
113	Gram Panchayat	24,202	12,940	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Social audit was not done as no such report was found in relation to the work concerned. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/IF/9422698558 **JPV Remarks**: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
114	Gram Panchayat	1,21,557	1,07,554	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/LD/9422638252 **JPV Remarks**: Nil
115	Gram Panchayat	21,266	9,500	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Work allocation against the demand raised through demand application was not found in the case file. 5. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 6. CIB was not uploaded in the website. 7. No QC was conducted and thus no such report was found as such. 8. Social audit was not done as no such report was found in relation to the work concerned. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001013017/IF/9422698555 **JPV Remarks**: Nil
116	Gram Panchayat	1,41,626	1,08,176	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Social audit was not done as no such report was found in relation to the work concerned. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/WC/9010359058 **JPV Remarks**: Nil
117	Gram Panchayat	2,90,600	2,65,152	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. CIB Voucher was not found in the case file. 5. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages CIB was not uploaded in the website. 6. Work completion certificate was not found in the works file. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. Social audit was not done as no such report was found in relation to the work concerned. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001013017/LD/9422673082 **JPV Remarks**: 1. Information displayed on the CIB was blurred. 2. No voucher in relation to the payment of the CIB was produced to audit.
118	Gram Panchayat	1,84,033	1,60,120	1. Work was not found in the annual action plan. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the work was not found. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. Social audit was not done as no such report was found in relation to the work concerned. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001013017/LD/9422672246 **JPV Remarks**: Nil
119	Gram Panchayat	16,014	9,070	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Site inspection report by supervising officer was not found in the case file 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001013017/IF/9422698553 **JPV Remarks**: Compost pit was filled up and thus was not in use.
120	Gram Panchayat	4,42,360	3,05,317	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found. 3. Day to day Work Progress Register was not maintained. 4. Neither after stage Photographs were found uploaded nor any specific land markings were found in the photographs uploaded for the other two stages CIB was not uploaded in the website. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not available. 7. Social audit was not done as no such report was found in relation to the work concerned. 8. Site inspection report by supervising officer was not found in the case file.9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013017/LD/9422671057 **JPV Remarks**: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Boxanagar				**Name of the GP: Boxanagar**	
121	Gram Panchayat	5,24,620	2,60,247	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the respective annual action plan. 3. Drawing and design of the selected work was not found in the case file 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion certificate was not signed by the IO 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. No social audit was conducted as found in the audit. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/WC/9010283081 **JPV Remarks**: CIB was found broken and thus the name of the work and other information can't be verified through the CIB
122	Gram Panchayat	85,245	46,770	1. Day to day Work Progress Register was not maintained. 2. work allocation form was not found in the case file. 3. Drawing and design of the selected work was not found in the case file 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion certificate was not found. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. No social audit was conducted as found in the audit. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/IC/9422432461 **JPV Remarks**: Irrigation chanell from the land of humayun kabir to harimangal chera was found clogged just after 100 ft. of commencement of work.
123	Gram Panchayat	3,27,616	1,01,523	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the selected work was not found in the case file 3. Work allocation was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work Completion certificate was not verified. 6. No CIB was uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422542251 **JPV Remarks**: CIB was not found on the land of Shyamal Nama s/o Niranjan nama
124	Gram Panchayat	3,43,826	1,54,968	1. Work was not found in the annual action plan. 2. Drawing and design of the work was not found in the case file 3. Day to day Work Progress Register was not maintained. 4. Work allocation was not found in the case file. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not available. 8. No social audit was conducted as found in the audit. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422600837 **JPV Remarks**: 1. CIB was not found. 2. Upon measurement of the work site, variation in measurement i.e upto 10 mtr less in length was also noticed as per the detailed estimate and MB
125	Gram Panchayat	3,36,928	1,08,282	1. Work was not found in annual action plan 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation was not found against the demand application form in the case file. 5. After stage photograph was not found. Moreover, no any specific Land Marking was available in the other two stages Photographs uploaded in the website. 6. Work completion certificate was not signed by the respective IO and Pradhan. 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422589337 **JPV Remarks**: 1. CIB was not found despite having CIB voucher of ₹ 3,494 in the file.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
126	Gram Panchayat	3,11,710	1,15,552	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation against the demand application form submitted was not found in the case file. 5. During and after Stage Photographs were not found uploaded in the Bhuban. 6. Work Completion certificate was not signed by the respective IO and Pradhan. 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422653008 **JPV Remarks**: 1. CIB was not found 2. Land was not found to be in use. Whole area was found to be covered in jungles.
127	Gram Panchayat	2,41,900	1,15,163	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation against the demand application form submitted was not found in the case file. 5. Neither the after-stage photograph was not found to be uploaded in the Bhuban portal nor any specific Land Marking was done for the photograph uploaded for the other two stage. 6. Work completion cert was not found 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422653045 **JPV Remarks**: 1. CIB was found uprooted on the site. of Extension of agri land on the land of Atikul Islam s/o Abdul Majid at Boxanagar GP
128	Gram Panchayat 7m less in L/B?	5,69,684	3,02,756	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. work allocation against the demand application form submitted was not found in the case file. 5. Neither the after-stage photograph was not found to be uploaded in the Bhuban portal nor any specific Land Marking was done for the photograph uploaded for the other two stage. 6. Work Completion certificate was not signed by the respective IO and Pradhan 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422671522 **JPV Remarks**: 1. CIB was found to be broken 2. Information displayed on the CIB was blurred and thus can't be traced. 3. Variation in measurement i.e upto 07 mtrs. Less was noticed in JPV when compared with the detailed estimate
129	Gram Panchayat	1,10,825	1,03,489	1. Day to day Work Progress Register was not maintained. 2. Drawing and design of the selected work was not found in the case file 3. work allocation annexure-iv against the demand application form submitted was not found in the case file. 4. Mustor roll movement slip was not found in the case file. 5. Three stage Photographs were found uploaded in the Bhuban App but any specific Land Marking was not done for the photograph uploaded in the Bhuban portal. 6. Work Completion certificate was not signed by the respective IO and Pradhan 7. No CIB was uploaded in the website. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not available. 10. No social audit was conducted as found in the audit. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/WC/9010313112 **JPV Remarks**: CIB was not found on the excavation of irrigation tank on the Abul Hashem S/o Akter Hossain

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
130	Gram Panchayat	2,10,359	1,69,294	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file 4. Copy of technical sanction was not found in the case file. 5. CIB voucher in relation to the work concerned was not found in the case file. 6. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 7. In Work Completion certificate authorised person's signature was not found 8. No CIB was uploaded in the website. 9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not available. 11. No social audit was conducted as found in the audit. 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/IC/9422473155 **JPV Remarks**: 1. 75 mtrs. of concrete drainage channel was found to be constructed by the R.D. on the existing irrigation channel. 2. Both RD and MGNREGA works were constructed on the same location.
131	Gram Panchayat	5,34,340	3,91,599	1. Work was not found in the annual action plan of the respective year. 2. Day to day Work Progress Register was not maintained. 3. Drawing and design of the selected work was not found in the case file. 4. work allocation annexure iv was not found in the case file. 5. After stage Photographs was not found. 6. No CIB was uploaded in the website. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not available. 9. No social audit was conducted as found in the audit. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001013004/LD/9422658708 **JPV Remarks**: Worksite found idle as no agricultural activity was found in agri land on the land of Abul Kalam Azad S/o Tajul Islam
Name of the Mandal: Nalchar				**Name of the GP: Kaliram**	
132	Gram Panchayat	3,24,721	3,02,470	1. Day to day Work Progress Register was not found. 2. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3. QC was not conducted 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/WC/9010323039 **JPV Remarks**: 1. Information displayed on CIB has been erased. 2. Measurement was found 5 mtr less w.r.t the detailed estimate and Measurement Book.
133	Gram Panchayat	2,32,113	90,863	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan 3. Drawing and design for the respective work was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate. 6. QC was not conducted 7. Monitoring committee report was not found 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/IC/9422455556 **JPV Remarks**: 1. CIB was not found at the worksite during joint physical verification. 2. Diversion drain was not constructed as per the estimate. Work was found to be incomplete despite work completion in the measurement book.
134	Gram Panchayat	1,61,068	1,28,444	1. Day to day Work Progress Register was not found. 2. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 3. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/LD/9422583582 **JPV Remarks**: 1. CIB was not found at the worksite during joint physical verification. 2. Work site was covered with jungles and grasses thus was not in use.2

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
135	Gram Panchayat	2,20,003	2,07,410	1. Day to day Work Progress Register was not found. 2. QC was not conducted 3. Monitoring committee report was not found 4. No social audit was conducted. 5. Site inspection report by supervising officer was not found in the case file. 6. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/WC/9010323043 **JPV Remarks**: CIB was not found at the worksite during joint physical verification.
136	Gram Panchayat	1,90,462	1,70,010	1. Day to day Work Progress Register was not found. 2. QC was not conducted 3. Monitoring committee report was not found 4. No social audit was conducted. 5. Site inspection report by supervising officer was not found in the case file. 6. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/WC/9010323080 **JPV Remarks**: During JPV it was noticed that CIB was broken and information on the CIB could not be verified.
137	Gram Panchayat	1,19,821	1,06,180	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan. 3. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 4. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate 5. QC was not conducted 6. Monitoring committee report was not found 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/LD/9422567442 **JPV Remarks**: 1. CIB was not found at the worksite during joint physical verification. 2. Agri land was not in use.
138	Gram Panchayat	1,02,650	95,740	1. Day to day Work Progress Register was not found. 2. Work was not found in the annual action plan 3. Drawing and design was not found in the file for the selected work. 4. Work completion certificate was found duly signed but the amount of the executed work was not found mentioned in the certificate 5. QC was not conducted 6. Monitoring committee report was not found 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/LD/9422645478 **JPV Remarks**: 1. CIB was not found on the worksite during JPV. 2. A house was constructed at the place of intended work site, thus original purpose of the MGNREGA work i.e. land development for agricultural purpose was not served
139	Gram Panchayat	3,12,611	2,98,320	1. Day to day Work Progress Register was not found. 2. Work was not found in the annul action plan. 3. Work completion certificate was not certified by the respective IO. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/IF/9422699074 **JPV Remarks**: Nil
140	Gram Panchayat	3,18,485	2,78,675	1. Day to day Work Progress Register was not found. 2. QC was not conducted 3. Work completion certificate was neither signed by the respective IO nor the amount of the executed work was found to be mentioned in the certificate 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/IF/9422700356 **JPV Remarks**: Measurement variation wrt estimate was found i.e width of the work site was 4m less than the estimate.
141	Gram Panchayat	14,060	13,560	1. Day to day Work Progress Register was not found.2. Work was not found in the annual action plan. 3. Copy of technical sanction of the work was not found in the case file. 4. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs. 5. CIB was not uploaded in the website. 6. QC was not conducted 7. Monitoring committee report was not found 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014043/IF/9422734272 **JPV Remarks**: 1. CIB was not found on the worksite during JPV. 2. Compost pit was not in use, it was covered with tree leaves and garbage's

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the GP: Nalchar				**Name of the GP/VC: Paschim Nalchar**	
142	Gram Panchayat	5,52,581	5,35,257	1. Day to day Work Progress Register was not found. 2. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 3. QC was not conducted 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/WC/9010301797 **JPV Remarks**: 1.Citizen Information Board was not found. 2. Upper part was not available only foundation of CIB existed
143	Gram Panchayat	4,37,244	2,20,144	1. Day to day Work Progress Register was not found.2 Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 3. CIB was not uploaded in the website. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/WC/9010286346 **JPV Remarks**: Nil
144	Gram Panchayat	2,45,801	2,27,958	1. Day to day Work Progress Register was not found. 2. Drawing and design of the work was not available3. Third stage photo was not uploaded 4. CIB was not uploaded in the website 5. QC was not conducted 6. Monitoring committee report was not found 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/LD/9422635834 **JPV Remarks**: 1.Citizen Information Board was broken and was not in place. 2. Information was not readable.
145	Gram Panchayat	3,37,154	3,13,002	1. Day to day Work Progress Register was not found. 2. Drawing and design of the executed work was not found. 3. Third stage photo was not found uploaded in the MIS. 4. QC was not conducted. 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found. 8. CIB was not uploaded in the website.	3001014023/LD/9422636437 **JPV Remarks**: Nil
146	Gram Panchayat	1,55,652	1,42,070	1. Day to day Work Progress Register was not found. 2 After stage photo was not uploaded. Moreover, no any specific landmarking was done for the photo uploaded of the before and during stage CIB was not uploaded in the website 3. QC was not conducted 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/WC/9010351052 **JPV Remarks**: Citizen Information Board was broken and was not in place.
147	Gram Panchayat	3,05,852	2,91,513	1. Day to day Work Progress Register was not found. 2. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.3. CIB was not uploaded in the website 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/FP/9010240714 **JPV Remarks**: Citizen Information Board was not found.
148	Gram Panchayat	1,84,280	1,68,620	1. Day to day Work Progress Register was not found. 2 Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 3. QC was not conducted 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/IF/9422702761 **JPV Remarks**: 1.Citizen Information Board was broken and was not in place. 2. Land lying idle

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
149	Gram Panchayat	1,13,451	1,03,160	1. Day to day Work Progress Register was not found. 2. After stage photo was not uploaded. 3. Amount was not mentioned in the work completion certificate. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014023/IF/9422723110 **JPV Remarks**: 1.Citizen Information Board was broken. 2. Details were not available.
150	Gram Panchayat	2,75,389	2,41,393	1. Day to day Work Progress Register was not found. 2. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 3. QC was not conducted 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/IF/9422704425 **JPV Remarks**: 1.Incomplete information in Citizen Information Board. 2. Land lying idle
151	Gram Panchayat	4,26,204	3,69,700	1. Day to day Work Progress Register was not found. 2. Gram Sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/IF/9422732044 **JPV Remarks**: Nil
152	Gram Panchayat	3,46,576	3,20,326	1. Day to day Work Progress Register was not found. 2. After stage photo was not uploaded. Moreover, no any specific landmarking was done for the photo uploaded of the before and during stage. 3 CIB was not uploaded in the website. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted.7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014023/WC/9010350689 **JPV Remarks**: Nil
Name of the Mandal: Nalchar				**Name of the GP/VC: Kumariakucha**	
153	Gram Panchayat	2,85,169	1,51,614	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. CIB was not uploaded in the website. 6. QC was not conducted 7. Monitoring committee report was not found 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IC/9422473014 **JPV Remarks**: Citizen Information was not found
154	Gram Panchayat	1,91,594	1,73,094	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Manual MB was not prepared for the work concerned. 5. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 6. QC was not conducted 7. Monitoring committee report was not found 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IF/9422690909 **JPV Remarks**: Nil
155	Gram Panchayat	9,50,811	9,27,740	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Demand and allocation form was not found in the website 5 Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 6. QC was not conducted 7. Monitoring committee report was not found 8. No social audit was conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/LD/9422527840 **JPV Remarks**: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
156	Gram Panchayat	8,31,512	8,11,340	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. QC was not conducted 4. Monitoring committee report was not found 5. No social audit was conducted. 6. Site inspection report by supervising officer was not found in the case file. 7. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014017/WC/9010301786 **JPV Remarks**: Nil
157	Gram Panchayat	6,19,672	6,04,540	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/WC/9010294395 **JPV Remarks**: 1.Details were not readable on the Citizen Information Board. 2. Only MGNREGA-Logo was visible.
158	Gram Panchayat	5,98,762	5,84,210	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/WC/9010302881 **JPV Remarks**: Nil
159	Gram Panchayat	6,81,312	2,07,350	1. Day to day Work Progress Register was not found. 2. Gram sabha resolution for the work concerned was not found. 3. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 4. QC was not conducted 5. Monitoring committee report was not found 6. No social audit was conducted. 7. Site inspection report by supervising officer was not found in the case file. 8. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/WH/9010202607 **JPV Remarks**: Nil
160	Gram Panchayat	3,50,447	2,12,307	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Measurement Book was not maintained for the work concerned. 5. QC was not conducted 6. Monitoring committee report was not found 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IF/9422700098 **JPV Remarks**: Nil
161	Gram Panchayat	5,94,893	5,31,388	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Manual Measurement Book was not maintained for the work concerned. 5. QC was not conducted 6. Monitoring committee report was not found 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/WC/9010360519 **JPV Remarks**: Citizen Information Board was available, but it displayed the works of 2022-23.
162	Gram Panchayat	1,77,152	1,60,365	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Manual MB was not maintained. 5. QC was not conducted 6. Monitoring committee report was not found 7. No social audit was conducted. 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IF/9422690907 **JPV Remarks**: Nil

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
163	Gram Panchayat	3,41,499	3,15,576	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. Third stage photo was not found attached in the MIS. 6. CIB was not uploaded in the website. 7. QC was not conducted 8. Monitoring committee report was not found 9. No social audit was conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IC/9422473013 **JPV Remarks**: Citizen Information was not found
164	Gram Panchayat	4,72,570	4,40,034	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. Third stage photo was not found attached in the MIS. 6. CIB was not uploaded in the website. 7. QC was not conducted 8. Monitoring committee report was not found 9. No social audit was conducted. 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IC/9422473010 **JPV Remarks**: Citizen Information Board was not found.
165	Gram Panchayat	3,97,555	3,68,346	1. Day to day Work Progress Register was not found. 2. Work was not found in the Annual Action Plan 3. Gram sabha resolution for the work concerned was not found. 4. Drawing and design for the work concerned was not made. 5. Third stage photo was not found attached in the MIS. 6. CIB was not uploaded in the website. 7. QC was not conducted 8. Monitoring committee report was not found 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found.	**Work code:** 3001014017/IC/9422473012 **JPV Remarks**: Citizen Information Board was not found.
Name of the Mandal: Nalchar				**Name of the GP/VC: Indrakumar Para**	
166	Gram Panchayat	1,60,641	1,79,698	1. Monitor (SQM) and National Level Monitor (NLM) was not found Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Manual measurement book was not Maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. In Work completion certificate authorised person's signature was not found in the works file. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not found. 10. An audit query was raised via query No. Rep(Field Party)/PA_MGNREGA/SPJ/NLC/PO/19-24/11 dt. 10.02.2025 in relation to the extra expenditure of ₹ 19,057 against the sanctioned amount. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality	**Work code:** 3001014040/WC/9010275852 **JPV Remarks**: 1.Citizen Information Board was not found. 2. Barrage was not found.
167	Gram Panchayat	1,02,250	1,01,953	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Manual measurement book was not Maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. Work completion certificate was not signed by the IO 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not found. 10. Social audit was not conducted. 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/IC/9010250902 **JPV Remarks**: 1.Citizen Information Board was not found.2. Katcha channel was not found. 3. Pakka drain was found

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
168	Gram Panchayat	1,83,731	1,83,601	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work were not found in the records 5. Manual measurement book was not Maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. Work completion certificate was not found in the works file. 8. No QC was conducted and thus no such report was found as such 9. Monitoring committee report was not found. 10. Social audit was not conducted 11. Site inspection report by supervising officer was not found in the case file. 12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/IC/9010250938 **JPV Remarks**: Citizen Information Board was not found.
169	Gram Panchayat	2,47,858	2,35,396	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work demand and allocation was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 8. Work completion certificate was not singed by the IO. 9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not found. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/WC/9010275849 **JPV Remarks**: 1.Citizen Information Board was not in place and was broken. 2. CIB shows the project of 2018-19. 3. CIB details were not clear
170	Gram Panchayat	3,22,364	3,17,740	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work allocation against the demand raised was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 8. Work completion certificate was not found.9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not found. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/RC/9422452051 **JPV Remarks**: 1. CIB was not found in joint physical verification of the work. 2. During JPV it was noticed that katcha road was only partially constructed
171	Gram Panchayat	2,54,764	2,54,458	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Work allocation annexure iv against the demand raised was not found in the records 5. Manual measurement book was not Maintained for the work concerned. 6. Photographs were found uploaded in the Bhuban App but specific Land Marking was not done for the photographs uploaded. 7. No QC was conducted and thus no such report was found as such 8. Monitoring committee report was not found. 9. Social audit was not conducted 10. Site inspection report by supervising officer was not found in the case file. 11. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/WC/9010278029 **JPV Remarks**: Citizen Information Board was not found.
172	Gram Panchayat	4,85,504	3,06,485	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work allocation annexure iv against the demand raised was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 8. No QC was conducted and thus no such report was found as such. 9. Monitoring committee report was not found. 10. Social audit was not conducted 11. Site inspection report by supervising officer was not found in the case file.12. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/LD/9422560315 **JPV Remarks**: CIB was not found in joint physical verification of the work.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
173	Gram Panchayat	2,16,493	2,03,449	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Work allocation against the demand raised was not found in the records 6. Manual measurement book was not Maintained for the work concerned. 7. After stage photographs were not found uploaded in the Bhuban Portal. 8. CIB was not uploaded in the website.9. No QC was conducted and thus no such report was found as such 10. Monitoring committee report was not found. 11. Social audit was not conducted 12. Site inspection report by supervising officer was not found in the case file. 13. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/RC/9422510389 **JPV Remarks**: 1.Citizen Information Board was flat-down to ground and backside up. 2. Single side Drain was found and was covered with jungle. 3. Drain was not found from pump house
174	Gram Panchayat	3,58,201	2,07,859	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Design and drawing for the work was not found in the records 5. Mustor Roll Movement slip was not found. 6. Manual measurement book was not Maintained for the work concerned. 7. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 8. Work completion certificate was not found in the works file. 9. CIB was not uploaded in the website. 10. No QC was conducted and thus no such report was found as such 11. Monitoring committee report was not found. 12. Social audit was not conducted 13. Site inspection report by supervising officer was not found in the case file. 14. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/RC/9422510388 **JPV Remarks**: 1.Citizen Information Board was not found. 2. Drain was covered with soil and jungle
175	Gram Panchayat	5,77,914	3,42,208	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Three stage photographs were found uploaded but no any specific Land Marking was t done for the photographs. 5. CIB was not uploaded in the website. 6. No QC was conducted and thus no such report was found as such 7. Monitoring committee report was not found. 8. Social audit was not conducted. 9. Site inspection report by supervising officer was not found in the case file. 10. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/LD/9422637736 **JPV Remarks**: 1.Citizen Information Board was not found. 2. Not in Agricultural use and idle land
176	Gram Panchayat	3,99,451	3,53,964	1. Day to day Work Progress Register was not maintained. 2. Work was not found in the annual action plan. 3. No gram sabha resolution was found for the work concerned. 4. Three stage photographs were found uploaded but no any specific Land Marking was done for the photographs. 5. No QC was conducted and thus no such report was found as such 6. Monitoring committee report was not found. 7. Social audit was not conducted 8. Site inspection report by supervising officer was not found in the case file. 9. Site Inspection Report by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found	**Work code:** 3001014040/IF/9422716810 **JPV Remarks**: 1.Nearly half of the Citizen Information Board was covered with soil and details was not clear. 2. Land was idle and not in agricultural use
Name of the Mandal: Nalchar				**Name of the GP/VC: Paschim Nalchar**	
177	EE, RD, Div-II, Bishramganj	24,34,564	24,09,573	1.Work Completion and Handing over Certificate was not found. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Delivery challan of Bricks/Jhama (qty 2000) of Invoice No. RPC/2022-23/165, Dtd 24.09.2022 was not furnished. 5. Gate passes of 720 bag Cement and 600 kg of TMT bar 6. Records revealed that 4500 bricks were received after completion of the Works. 7. Mason worked upto 13.01.2022 (as per MR) but Sand, Bricks were received after that date, even after completion of the Works also. 8. Three stage photographs and CIB was found uploaded in the Bhuban App. Specific landmark was not clear among three stage photographs.	**Work code:** 3001/RC/9422478777 **JPV Remarks**: CIB was found erected.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Nalchar				**Name of the GP/VC: Indrakumar paar**	
178	EE, RD, Div-II, Bishramganj	7,84,380	7,08,330	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Three stage photographs and CIB was found uploaded in the Bhuban App. Trees as landmark noticed in the 1st and 3rd stage photographs are matched but is not clear in 2nd stage photograph.	**Work code:** 3001/RC/9422478740 **JPV Remarks**: CIB was not found.
179	EE, RD, Div-II, Bishramganj	1,05,594	81,681	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Three stage photographs and CIB was found uploaded in the Bhuban App but no specific landmark was found.	**Work code:** 3001014/IF/9010236590 **JPV Remarks**: 1.CIB was not found 2. No duck was available inside the Duckery Shelter 3. Duckery Shelter was being used as a store as it was found to be full of straws (paddy/wheat).
180	EE, RD, Div-II, Bishramganj	9,55,048	9,22,978	1. Work Completion and Handing Over Certificate was not furnished. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. MB was not furnished. 6. Gate passes of 111 bag cement and 58 kg TMT bar was not furnished.7. Three stage photographs and CIB was found uploaded in the Bhuban App. 1st stage and 2nd stage photographs uploaded in the Bhuban App show 'during stage photographs' (i.e, 2nd stage). Photograph of actual 1st stage was not available in the Bhuban App. Specific landmark in the photographs was not clear.	**Work code:** 3001/RC/9422494301 **JPV Remarks**: CIB was not found
Name of the Mandal: Nalchar				**Name of the GP/VC: Kaliram**	
181	EE, RD, Div-II, Bishramganj	16,27,260	14,11,570	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/FTO of labour cess was not found. 3. Labour payments were released to the Labour Supplier/Sardar. 4. Delivery challans of Sand of 7.95 cum out of 142.95 cum (vide Tax Invoice 09, dtd. 09.04.2021) was not furnished 5. Delivery challans of Sand of 126.28 cum (vide Tax Invoice 18, dtd. 09.09.2021) was not furnished. 6. As per MR, Mason worked from 03.12.2020 to 06.12.2020, but stone aggregate (chips) of 21 cum was received after eight and half months later (on 24.08.2021). 7. Three stage photographs and CIB was found uploaded in the Bhuban App. Coconut tree and Corrugated tin roof were found as landmark.	**Work code:** 3001/RC/9422476984 **JPV Remarks**: 1.CIB was found installed but no details were available in the CIB. 2. purpose of construction of the Culvert was partially hampered as road approaching to Culvert was steep, hazardous, and very poor condition.
Name of the Mandal: Nalchar				**Name of the GP/VC: Kumariakucha**	
182	EE, RD, Div-II, Bishramganj	12,58,881	11,62,423	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Challan copy/ FTO of labour cess was not found. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Labour payments were released to the Labour Supplier/,Sardar. 5. Gate passes of 230 bag cement and delivery challan of 3 cum sand was not furnished. 6. Two times expenditure was made for CIB. Steps taken in this regard was not intimated to Audit. 7. Store Indent vide No. 84/9, 2022-23 dtd. 03.01.2023 was for 4,300 kgs of TMT bar but 4,976 kgs TMT bar was lifted. Gate pass of only 3,397 kgs TMT bar out of 4,300 kgs under Indent 84/9 for the works was available. But gate pass of 903 kgs (i.e., 4,300 minus 3,397) TMT bar under the Indent ibid was not found. Gate passes of 202 kgs and 1,377 kgs TMT bar were found under Indent No. 35/2021-22/14.09.2021 for Diversion channel at Kalamkhet and 113/2021-22/05.01.2022 for Single cell box culvert at Baniacherra respectively. 8. Three stage photographs and CIB was found uploaded in the Bhuban App. Landmark of 1st and 2nd stage photographs was found but was not found in 3rd stage.	**Work code:** 3001/RC/9422515385 **JPV Remarks**: CIB was found installed but expenditure was shown as ₹ 11,83,937 instead of actual expenditure of ₹ 11,62,423 in the CIB.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Boxanagar				**Name of the GP/VC: Anandanagar**	
183	EE, RD, Div-II, Bishramganj	8,23,553	7,57,605	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Three stage photographs were uploaded in the Bhuban App, but no specific landmark was found. CIB was not found in the photographs.	**Work code:** 3001/RC/9422478033 **JPV Remarks**: 1.Details in the CIB were not legible. No logo of MGNREGA was visible 2. Road was broken in two places and found muddy and hazardous.
184	EE, RD, Div-II, Bishramganj	7,80,137	3,67,311	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Delivery challans of 14 cum sand were not found. 6. Photo was uploaded in the Bhuban App where CIB was not found.	**Work code:** 3001013002/AV/9422442776 **JPV Remarks**: 1.Details were not traceable in the CIB. 2. Site was full of jungles 3. Anganwadi Centre was found locked 4. Centre was found to be idle since completion.
185	EE, RD, Div-II, Bishramganj	7,80,137	3,60,656	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Delivery challans of 17 cum sand were not found. 6. Photo was uploaded in the Bhuban App.	**Work code:** 3001013002/AV/9422443129 **JPV Remarks**: 1.Anganwadi Centre was found locked. 2. Centre was found to be idle since completion.
Name of the Mandal: Boxanagar				**Name of the GP/VC: Boxanagar**	
186	EE, RD, Div-II, Bishramganj	10,53,966	9,21,832	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Except 3rd, 1st and 2nd stage photo was uploaded in the Bhuban App but no specific landmark was found. Photo of erected CIB was found uploaded.	**Work code:** 3001/RC/9422478028 CIB was not found.
187	SDFO Sonamura SPJ	15,59,320	15,60,380	1. Muster Roll of wage payment of ₹ 58,220 for the period from 08.03.2021 to 17.03.2021 was not found 2. Date of work in muster roll was not available 3. Material at Site Account for receipt and utilisation of materials received by the IO directly in the Site was not found 4. Site Inspection Register by the Higher Authority including the Programme Officer, District Programme Coordinator, State Quality Monitor (SQM) and National Level Monitor (NLM) was not found 5. Day to day Work Progress Register was not found 6. Project Village Monitoring Committee Report was not found 7. Measurement Book (MB) was not furnished 8. Tender documents/ Quotations/Records relating to rate fixed for the materials purchased for the works were not furnished 9. Supply orders and delivery challans for materials such as Sand, Cement, Bricks chips, RCC pillar, Cement post, Barbed wire were not furnished 10. Work order/ contract for Monitoring and Evaluation was not available 11. Reasons for non-availability of date, certification, IO's sign, counter sign etc. on tax invoices/bills were not stated 12. Copy of permission of the competent authority for excess expenditure of ₹ 4,920 in wages and overall excess of expenditure of ₹ 1,060 than expenditure sanctioned was not furnished 13. Reasons for non-deduction of GST and IT from material bills were not stated 14. Reasons for non-deduction of IT from the labour suppliers/ sardars were not stated. 15. Work/ Project Completion Certificate/ Report was not found 16. None of the stages photograph was found in the file. However, all three stage photographs were uploaded in the Bhuban App, but no specific landmark was found. CIB was found in the third stage photograph.	**Work code:** 3001/DP/9422442855 **JPV Remarks**: 1.No CIB was found. 2. Bamboo density was very poor. 3. covered with full of jungles/weed. 4. very poor maintenance and fencing was not there in many places.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
188	SDFO Sonamura SPJ	2,63,856	3,07,676	1. Registers/records maintained for correspondences/requisitions for saplings made from different establishments/organisations were not available. 2. Register/records containing details of stock and distribution/sale of saplings/seedlings were not found. 3. Muster Roll of wage payment of ₹ 80,560 (vide MR No. 7321, 10825 to 10828) were not furnished. 4. Copy of permission of the competent authority for excess expenditure of ₹ 43,820 than Expenditure Sanctioned was not furnished. Reasons for excess expenditure were not stated. 5. MB was not furnished. 6. Work Completion Certificate was not found. 7. Except 3rd, 1st and 2nd stage photographs of without specific landmark were uploaded in the Bhuban App wherein no CIB was found.	**Work code:** 3001/DP/9422460421 **JPV Remarks**: 1.Worksite was not found though raising and maintenance of such type of Nursery (poly bag) site remained near/ within the premises/ boundary of Forest Range Office, Boxanagar. 2. No CIB was found 3. Details of stock and distributions of poly bag sapling were not furnished.
189	SDFO Sonamura SPJ	7,57,000	6,28,552	1. As records were not made available, it could not be ascertained in audit whether the works were implemented as per estimate, scheme guidelines, financial rules and following codal formalities in regard to veracity of expenditure incurred. 2. The following records/ information relating to the works were not furnished - Expenditure Sanction, Drawings/ diagram, Estimate, records relating to fixing purchase rate and selection of vendors, Work order, Supply order, materials at site account register, Stock and distribution/ sale register/ records for saplings/ seedlings, Works progress report, MB, MRs, Bills/ vouchers, delivery challans, FTOs, three stage geo tagged photographs, Inspection (by higher authority) register, work completion certificate/ report etc. 3. Except 3rd, 1st and 2nd stage photographs were uploaded in the Bhuban App wherein no CIB was found. Specific landmark was not clear in between 1st and 2nd stage photographs	**Work code:** 3001/DP/9422460424 **JPV Remarks**: 1.Worksite was not found though raising and maintenance of such type of Nursery (poly bag) site remained/ earmarked near/ within the premises/ boundary of Forest Range Office, Boxanagar. 2. No records were made available to Audit.
190	SDFO Sonamura SPJ	2,82,680	2,92,007	1. As records were not made available, it could not be ascertained in audit whether the works were implemented as per estimate, scheme guidelines, financial rules and following codal formalities in regard to veracity of expenditure incurred. 2. The following records/ information relating to the works were not furnished - Expenditure Sanction, Drawings/ diagram, Estimate, records relating to fixing purchase rate and selection of vendors, Work order, Supply order, materials at site account register, Stock and distribution/ sale register/ records. Works progress report, MB, MRs, Bills/ vouchers, delivery challans, FTOs, three stage geo tagged photographs, Inspection (by higher authority) register, work completion certificate/ report etc. 3. As per MIS Portal, excess expenditure of ₹ 9,327 than sanctioned was incurred. Copy of permission of the competent authority for the excess expenditure was not furnished. Reasons for excess expenditure was not stated. 4. Except 3rd, 1st and 2nd stage photographs were uploaded in the Bhuban App wherein no CIB was found. Specific landmark was not clear in between 1st and 2nd stage photographs.	**Work code:** 3001/DP/9422458929 **JPV Remarks**: 1.No CIB was found. 2. plantation was covered with full of weed/jungles 3. maintenance was very poor.
191	EE, RD, SNM (Dhanpur) Div	19,34,315	19,24,853	1. Completion Certificate was not signed by the EE, RD Division (Dhanpur), Sonamura and date of handing over was not available. 2. Expenditure sanction of ₹ 19.34 lakh was for Harimohan Cherra instead of Harimangal Cherra. 3. Labour payments were released to the Labour Supplier/ Sardar. 4. Store Indent (vide No. 1/EE/RD/SNMD/2024-25 dated 13.05.2024) of 71 bag cement was raised after completion of the project. 5. Non lifting of 71 bag cement implied that either quality of works was compromised or preparation of non-realistic estimate. 6. Three stage photographs were uploaded in the Bhuban App and CIB was found in the photographs. Building and HT Electric line as landmarks were found.	**Work code:** 3001/RC/9422523983 **JPV Remarks**: CIB was found installed.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Boxanagar				**Name of the GP/VC: Dayalpara VC**	
192	EE, RD, Div-II, Bishramganj	6,22,018	5,98,390	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/ Sardar. 5. Gate pass was found for 150 bags cement out of 290 bags. In reply against an audit query regarding gate passes raised on 05.12.2024 vide this office letter No. Rep (Field Party) /PA_MGNREGA/NLC/BSGD/19-24/01, the EE, RD Division, Bishramganj furnished the remaining gate passes of 140 bags cement. But scrutiny of gate passes further revealed that a total of 110 bags cement out of 140 bag cement was received after completion of the work. Reasons for lifting of 110 bag cement from store after completion of work was not stated. 6. Three stage photographs and CIB was found uploaded in the Bhuban App.	**Work code:** 3001/RC/9422516469 **JPV Remarks**: CIB was found during joint physical verification.
Name of the Mandal: Boxanagar				**Name of the GP/VC: Kalshimura GP**	
193	EE, RD, Div-II, Bishramganj	17,37,875	14,84,532	1. Completion Certificate was not signed by the EE, RD Division, Bishramganj. 2. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 3. Challan copy/FTO of labour cess was not found. 4. Labour payments were released to the Labour Supplier/Sardar. 5. Issuance of Supply order of 4200 Pickets after two months of completion of the project and handing over the asset. 6. Three stage photographs and CIB was found uploaded in the Bhuban App. College boundary wall was found as landmark.	**Work code:** 3001/RC/9422488331 **JPV Remarks**: 1. No details were available in the CIB 2. Road was broken, only two wheelers can pass. 3. Road approaching culvert was very poor condition. 4. Full of muddy was also observed in many places on the road.
Name of the Mandal: Manu				**Name of the GP/VC: Dalucherra VC**	
194	EE, RD, Dhalai Div-II	22,85,848	22,85,025.28	1.Completion Certificate was not signed by the EE, RD, Manu and the work was not yet to be handed over to the Village Committee or to the concerned authority. 2. Verification of Store records revealed that all the Cements utilised for the work were lifted from the Store beyond the completion date of the Work. Reason for such discrepancy was not stated to audit. Records of TMT Bars could not be verified in audit since these were issued from the Ambassa RD Store. 3.Labour payments were released to the Labour Sardar. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photographs.	**Work code:** 3004004/RC/9422505985 **JPV Remarks**: CIB with the Constructed structure was found in the JPV.
195	EE, RD, Dhalai Div-II	19,26,812	19,21,113	1.Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. Date of commencement and completion was taken in audit from the CIB. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate, Labour Wage was ₹ 3.15 lakh while actual expenditure was ₹ 4.38 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. Photographs were found uploaded in the Bhuban App with specific Land Markings were available in all the Three Stages of the Photographs.	**Work code:** 3004004/RC/9422464183 **JPV Remarks**: CIB with the Constructed structure was found in the JPV.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
196	EE, RD, Dhalai Div-II	19,09,320	18,44,347	1. Completion Certificate was not signed by the EE, RD, Manu and the work was yet to be handed over to the Village Committee or to the concerned authority. There were two different dates of completion in the CIB and the Completion Certificate submitted by the IO in the Office. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 3.00 lakh while actual expenditure was ₹ 7.86 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. It was also noticed that 380 bags of Cement were lifted from the Store after completion of the Work. Reason was not stated for lifting of Cement after completion of the Work. 5. Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.	**Work code:** 3004004/RC/9422479766 **JPV Remarks**: CIB with the Constructed structure was found in the JPV. But the CIB writings were washed away.
197	EE, RD, Dhalai Div-II	7,86,144	7,83,155	1. Completion Certificate was signed by the EE, RD, Manu and the work was yet to be handed over to the Village Committee or to the concerned authority. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Third State Geo Tagged Photo was not Uploaded in the Bhuban App. Specific Land Marking was not clear in the First Stage and Second Stage photos uploaded in the Bhuban App.	**Work code:** 3004004/RC/9422479777 **JPV Remarks**: As stated during JPV, the brick soling road has been upgraded to Black Top Carpeted Road. As such, Brick Soling Road was not found in audit.
198	EE, RD, Dhalai Div-II	3,62,824	3,63,766.92	1. Completion Certificate was signed by the EE, RD, Manu and the work was yet to be handed over to the Village Committee or to the concerned authority. 2. Labour payments were released to the Labour Sardar 3. As per the Estimate Labour Wage was ₹ 1.14 lakh while actual expenditure was ₹ 1.18 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. CIB was not uploaded in the Bhuban App though Third Stage Geo Tagging was not done.	**Work code:** 3004004/FP/9010237685 **JPV Remarks**: CIB was not found in the JPV. Storm Water Drain as per Bhuban Photo was found in the JPV
Name of the Mandal: Manu				**Name of the GP/VC: Deo R.F. VC**	
199	EE, RD, Dhalai Div-II	39,62,716	39,10,834	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. Date of commencement and completion could not be verified also due to this. CIB was not uploaded. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 10.91 lakh while actual expenditure was ₹ 17.11 lakh. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 5. Third Stage Photographs were not uploaded in the Bhuban App	**Work code:** 3004004/RC/9422508322 **JPV Remarks**: Work was seen in the Joint Physical Verification. Soil erosion at the base of the Baily Bridge was noticed at the both ends.
200	EE, RD, Dhalai Div-II	86,84,990	86,62,346	1.Completion Certificate and Handing Over Taken over document was available in the file. Date of Completion in the CIB was 30-04-2024 while in the completion certificate the same was recorded as 29-06-2024. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 10.91 lakh while actual expenditure was ₹ 17.11 lakh. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was maintained but not signed by the visiting higher officers, as a result whether inspection was carried out by the higher officers during the work could not be ascertained in audit. 5. First Stage Photo did not match with Second and Third Stage Photos due to non-maintenance of specific land marking while Geo Tagging.	**Work code:** 3004004/RC/9422524332 **JPV Remarks**: Work was seen in the Joint Physical Verification. It was noticed in the JPV that a part of the Road was damaged due to Soil Erosion in one side. Verification of the Single Cell Box Culvert, which was constructed in replacement of 4 Nos CD Structure, revealed that no Weep Holes were kept in the Wing Walls while sufficient number of Weep Holes were not provided in the main structure of the Box Culvert.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Manu				**Name of the GP/VC: S.K. Para**	
201	EE, RD, Dhalai Div-II	87,25,190	85,94,609	1.Completion Certificate was signed by the IO and the EE, RD Manu Division. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was not available in the file. 2. Labour payments were released to the Labour Sardar 3. As per the Estimate, Labour Wage was ₹ 14.26 lakh including the contingencies while actual expenditure was ₹ 29.63 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result whether inspection was carried out by the higher officers could not be ascertained in audit. 5. The sanctioned amount and actual expenditure for the work were ₹ 87.25 lakh and ₹ 85.95 lakh as found in audit while in the CIB it was noticed that these were written as ₹ 8.72 lakh and ₹ 8.59 lakh, respectively.	**Work code:** 3004004/RC/9422508856 **JPV Remarks**: Work was seen in the Joint Physical Verification and found as uploaded in the MGNREGA Website except the discrepancy as pointed out in the CIB.
202	EE, RD, Dhalai Div-II	78,83,430	78,49,656	1.Completion Certificate was signed by the IO and the EE, RD Manu Division. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was not available in the file. 2. Labour payments were released to the Labour Sardar 3. As per the Estimate Labour Wage was ₹ 10.73 lakh while actual expenditure was ₹24.41 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was maintained but occasional visit by the Supervising Officer and other Officers, if any was not found. The EE, RD Division signed the Inspection Register in May 2024 while the work was on the verge of completion. 5. 1,020 bags of cement was lifted from the Store after completion of the Work. Reason for lifting of cement after completion of the work was not stated to audit.	**Work code:** 3004004/RC/9422526782 **JPV Remarks**: Work was seen in the Joint Physical Verification and found as uploaded in the MGNREGA Website. Major soil erosion was noticed in one side of the Wing Wall of the Box Culvert. It was also noticed that Sand Bags were temporarily used to arrest the Soil Erosion.
203	EE, RD, Dhalai Div-II	34,02,305	34,02,310.76	1. Completion Certificate was not available in the work file. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was also not available in the file. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹ 2.90 lakh while actual expenditure was ₹ 10.34 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 5. Third Stage Photographs were not uploaded in the Bhuban App. 1st Sage and 2nd Stage photographs did not match with each other as no specific land marking was used during photograph.	**Work code:** 3004004/RC/9422506163 **JPV Remarks**: Work was seen in the Joint Physical Verification. Gabion structures were constructed for Baily Bridge, but the CIB was not available.
204	EE, RD, Dhalai Div-II	24,65,910	21,80,067	1.Completion Certificate was available in the work file. The work was yet to be handed over as presumed in audit as the and Handing Over Taken over document was not available in the file. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 4. CIB recorded the date of Commencement and Completion of the work both on 06-12-2019.	**Work code:** 3004004/RC/9422460066 **JPV Remarks**: Work was seen in the Joint Physical Verification and found as uploaded in the Bhuban site.
205	EE, RD, Dhalai Div-II	12,93,030	12,80,100	1.Completion Certificate was available in the work file and the constructed Boundary Wall was duly handed over to the Village Committee. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was maintained but the Supervising Officer recorded completion only in the Site Inspection Register as such visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. CIB was not uploaded as noticed from the Photos from the Bhuban Application.	**Work code:** 3004004023/AV/9422442999 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was found installed but no information was recorded in the CIB. It was also noticed that paintings in the Boundary Wall were virtually washed away.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Ambassa				**Name of the GP/VC: Jagannathpur VC**	
206	EE, RD, Dhalai	20,97,240	20,32,180	1.Completion Certificate was not available in the Work File and not verified in audit. Work was yet to be handed over to the Village Committee or to the concerned authority as presumed in audit since Handing Over cum Taking Over Certificate was also not available in the File. 2. Labour payments were released to the Labour Sardar 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. As per the Working Estimate Labour Wage was ₹ 6.37 lakh while the actual expenditure was ₹ 6.82 lakh. 5. Third Stage Geo Tagged Photo was not Uploaded in the Bhuban App.	**Work code:** 3004001/RC/9422459934 **JPV Remarks**: CIB with the Constructed structure was found in the JPV. In two segments, the road was found damaged.
207	EE, RD, Dhalai	20,34,790	18,89,872	1.Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. **4.** 2 Stage Photographs were found uploaded in the Bhuban App with specific Land Markings were available in all the Photographs. Third Stage photographs were not uploaded in the MGNREGA Website.	**Work code:** 3004001/RC/9422507809 **JPV Remarks**: Constructed structure was found in the JPV. No CIB was installed. JPV further revealed that Provision of road Side Drain was not considered in the Work as a result a portion of the Road Was damaged due to Upstream Rain Water.
208	EE, RD, Dhalai	16,71,460	15,14,779	1.Completion Certificate and Handing Over Taken over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate Labour Wage was ₹2.76 lakh while actual expenditure was ₹ 3.04 lakh.. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. It was also noticed that 136 bags of Cement were lifted from the Store after the last MR Date (04-08-2021) of the Work. 5. Two Stage Photographs were found uploaded in the Bhuban App but specific Land Marking was not available in the Photographs.. 3rd stage photographs were not uploaded in the MGNREGA Website,	**Work code:** 3004001009/AV/9422443074 **JPV Remarks**: Constructed structure was found in the JPV. But CIB was not installed as required under the rules.
209	EE, RD, Dhalai	20,38,100	14,23,755	1. The work is an ongoing work, so Completion Certificate and Handing Over to the Village Committee or to the concerned authority are yet to be done. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Two Stage Photographs were found uploaded in the Bhuban App with specific Land Marking in the Photographs.	**Work code:** 3004001/RC/9422524975 **JPV Remarks**: Constructed structure was found in the JPV. It was noticed in the JPV that the Side Drain was constructed, and the construction work was in progress. As per the Work Plan, the Side Drain can't be connected to the Main Drain on the Ambassa Gandacheera Road, for connectivity with the Main Road Side drain at Ambassa Gandacheera Road.
210	EE, RD, Dhalai	13,98,707	13,87,495	1.Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken over was done to the Jagannathpur VC. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. It was noticed that 50 bags of Cement and 0.405 MT of TMT bars were lifted from the Store after the last MR Date (17-12-2023) of the Work. Reason was not stated for lifting of Cement after completion of the Work. 5. CIB was not uploaded in the Bhuban App and Third Stage Geo Tagging was not done.	**Work code:** 3004001/RC/9422515715 **JPV Remarks**: Constructed structure was found in the JPV. CIB was installed there.

Appendix 2.2.5 (contd.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
211	EE, RD, Dhalai	13,98,707	13,62,191	1.Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken Over was done to the Jagannath Pur VC. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register and Site Inspection Register was not maintained and was not available for inspection. 4. Store lifting data was not made available to audit. 5. Third Stage Photographs were not uploaded in the Bhuban App.	**Work code:** 3004001/RC/9422515718 **JPV Remarks**: Constructed structure was found in the JPV. CIB was not installed there.
212	EE, RD, Dhalai	12,60,645	12,58,792	1.Completion Certificate and Handing Over Taken Over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained, as a result whether inspection was carried out by the higher officers during the work could not be ascertained in audit. 4. Third Stage Photographs were not uploaded in the Bhuban App.	**Work code:** 3004001/RC/9422487643 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was installed but date of commencement and the date of completion was not recorded in the CIB.
213	EE, RD, Dhalai	8,74,777	8,60,565	1.Completion Certificate was not available in the work file so could not be verified in audit. Handing Over Taken over was done to the Jagannath Pur VC. 2. Labour payments were released to the Labour Sardar. 3. As per the Estimate, Labour Wage was ₹ 1.21 lakh while actual expenditure was ₹ 2.23 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result whether inspection was carried out by the higher officers could not be ascertained in audit. 5. Third Stage Photographs were not uploaded in the Bhuban App.	**Work code:** 3004001/RC/9422515727 **JPV Remarks**: Work was seen in the Joint Physical Verification. The Brick Soling Road has been upgraded to CC Road as such physically the work could not be seen. CIB was found installed but not uploaded in the Bhuban App.
Name of the Mandal: Ambassa				**Name of the GP/VC: Jeolchera**	
214	EE, RD, Dhalai	1,07,85,700	1,06,27,133	1.Completion Certificate and Handing Over Taken over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar 3. As per the Estimate Labour Wage was ₹ 24.87 lakh while actual expenditure was ₹27.29 lakh. Reason for excess was not stated to audit. 4. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result occasional visit by the Supervising Officer and other Officers, if any, was not found. **5.** 1532 bags of cement and 3.851 MT of TMT bars were lifted from the Store after the last MR date (12-06-2022) of the Work. Reason for lifting of cement and steel after completion of the work was not stated to audit.	**Work code:** 3004001/RC/9422496657 **JPV Remarks**: Work was seen in the Joint Physical Verification. Out of 3,5 Km stretch of the Road, JPV Team visited nearly 2.5 Km of the road. It was noticed that out the visited 2.5 Km stretch of the road, at least in 25 places road was badly damaged and no vehicular movement was possible.
215	EE, RD, Dhalai	46,88,846	35,55,420	1.Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as such visit by the Supervising Officer and other Officers, if any was not found. **4.** 390 bags of cement and 0.931 MT of TMT bars were lifted from the Store after the last MR date (16-02-2021) of the Work. Reason for lifting of cement and steel after completion of the work was not stated to audit. 5. Third Stage Photographs were not uploaded in the Bhuban App.	**Work code:** 3004001/RC/9422459200 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was there but CIB writings were washed away. Weep Holes were not there in the Wing Walls as well as in the main structure of the Box Culvert.
216	EE, RD, Dhalai	18,03,670	17,74,081	1.Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was not maintained as such visit by the Supervising Officer and other Officers, if any was not found. 4. As per the Estimate Labour Wage was ₹ 4.21 lakh while actual expenditure was ₹ 5.06 lakh. Reason for excess was not stated to audit. 5. Third Stage Geo Tagged photographs were not uploaded in the MGNREGA Website.	**Work code:** 3004001/RC/9422459203 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was there but no CIB writing was available.

Appendix 2.2.5 (concld.)

Statement showing the work wise audit findings from verification of files and records and findings from Joint Physical Verification (JPV)

{Reference: Paragraphs 2.2.11.11(iii)(a)(i), 2.2.11.11(iii)(a)(ii), 2.2.11.11(iii)(c), 2.2.11.11(iii)(d), 2.2.11.11(iii)(e), 2.2.11.11(iii)(f) and 2.2.11.12(ii)}

Sl No.	Name of the executing entity	Estimated cost	Actual exp.	Audit findings (from verification of files and records)	Work code and JPV remarks
Name of the Mandal: Ambassa				**Name of the GP/VC: Paschim Lalchari**	
217	EE. RD. Dhalai	9,54,307	8,26,375	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained, as such visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. As per the Estimate Labour Wage was ₹1.21 lakh while actual expenditure was ₹1.60 lakh. Reason for excess was not stated to audit. 5. CIB was not uploaded as noticed from the Photos from the Bhuban Application.	**Work code:** 3004001/RC/9422459918 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was found installed but it was found damaged. Weep Holes were not there in the Wing Walls as well as in the main structure of the Box Culvert.
218	EE. RD. Dhalai	5,43,964	5,18,115	1.Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as such visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. Third Stage photographs and CIB was not uploaded as noticed from the Photos from the Bhuban Application.	**Work code:** 3004001/RC/9422459912 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was found installed but no information was recorded in the CIB.
Name of the Mandal: Ambassa				**Name of the GP/VC: Basudebpara**	
219	EE. RD. Dhalai	33,81,073	32,42,983	1.Completion Certificate and Handing Over Taken over document were not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. As per the Estimate Labour Wage was ₹ 6.37 lakh while actual expenditure was ₹ 6.61 lakh. 5. Hundreds of bags of cement was lifted from the Store after the last MR date (21-09-2021) of the Work. Reason for lifting of cement after completion of the work was not stated to audit. 5. CIB was not uploaded as noticed from the Photos from the Bhuban Application.	**Work code:** 3004001/RC/9422479598 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was not found installed..
220	EE. RD. Dhalai	16,31,760	15,98,743	1. Completion Certificate and Handing Over Taken over document was not available in the file. So could not be verified in audit. 2. Labour payments were released to the Labour Sardar. 3. Material at Site Account, Works Progress Register were not maintained and were not available for inspection. Site Inspection Register was also not maintained as a result visit by the Supervising Officer and other Officers from time to time during construction, if any, was not found. 4. 306 bags of cement and 0.557 MT of TMT bars were lifted from the Store after the last MR date (12-10-2021) of the Work. Reason for lifting of cement and steel after completion of the work was not stated to audit. 5. Third Stage Phots and CIB was not uploaded as noticed from the Photos from the Bhuban Application.	**Work code:** 3004001/RC/9422479594 **JPV Remarks**: Work was seen in the Joint Physical Verification. CIB was not found installed. JPV further noticed that approach road to the Box Culvert in one side completely washed away and road connectivity was lost. It was also noticed that during construction phase also portion of the approach road was damaged as seen from the Photo uploaded in the Bhuban App. With the passage of time the road has been completely washed away and road connectivity was lost.

Appendix 2.2.6

Statement showing the number of works taken up by the State as a whole and the two sampled districts and verification of works at the level of District Programme Coordinator, Additional District Programme Coordinator and the Programme Officer during 2021-22 to 2023-24

{Reference: Paragraph 2.2.11.12.(i)}

Year		State				Dhalai				Sepahijala			
2021-22	Number of new works taken up	228773				24852				23294			
	Number of works verified	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total
		424	377	1,548	2,349	34	25	116	175	56	35	132	223
	Percentage of verification	0.19%	0.16%	0.68%	1.03%	0.14%	0.10%	0.47%	0.70%	0.24%	0.15%	0.57%	0.96%
2022-23	Number of new works taken up	State				Dhalai				Sepahijala			
		2,55,148				33,035				29,448			
	Number of works verified	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total
		923	749	9,424	11,096	131	121	1,403	1,655	104	97	922	1,123
	Percentage of verification	0.36%	0.29%	3.69%	4.35%	0.40%	0.37%	4.25%	5.01%	0.35%	0.33%	3.13%	3.81%
2023-24	Number of new works taken up	State				Dhalai				Sepahijala			
		2,71,209				39,973				27,154			
	Number of works verified	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total	DPC	ADPC	PO	Total
		1,026	972	9,689	11,687	135	95	1,245	1,475	129	108	1,160	1,397
	Percentage of verification	0.38%	0.36%	3.57%	4.31%	0.34%	0.24%	3.12%	3.69%	0.48%	0.40%	4.27%	5.15%

Source: *Area officer report under MGNREGA-MIS*

Appendix 2.2.7

Statement showing the number of *Kutcha* (earth work) and *Pucca (masonry work)* works which were eligible for verification by the State Quality Monitors (SQM) and the status of verification by the SQM during 2021-22 to 2023-24

{Reference: Paragraph 2.2.11.12(iii)}

Sl. No.	Name of the District	No. of Kutcha works where expenditure was ₹ 5 Lakh or more	No. of Kutcha works verified by SQM where expenditure was ₹5 lakh or more.	Percentage of verification of Kutcha Works by the SQM	No. of Pucca works where expenditure was ₹ 10 lakh or more.	No. of Pucca works verified by SQM where expenditure was ₹10 lakh or more.	Percentage of verification of Pucca Works by the SQM
Financial Year 2021-22							
1	Sepahijala	222	0	0.00	70	0	0.00
2	Khowai	149	1	0.67	62	1	1.61
3	Dhalai	106	2	1.89	123	0	0.00
4	Gomti	163	4	2.45	119	2	1.68
5	South Tripura	57	6	10.53	130	5	3.85
6	North Tripura	23	1	4.35	244	0	0.00
7	Unakoti	49	2	4.08	153	0	0.00
8	West Tripura	24	0	0.00	64	0	0.00
Total for the State		**793**	**16**	**2.02**	**965**	**8**	**0.83**
Financial Year 2022-23							
1	Sepahijala	67	5	7.46	64	9	14.06
2	Khowai	112	0	0.00	87	4	4.60
3	Dhalai	72	3	4.17	72	3	4.17
4	Gomti	74	3	4.05	45	2	4.44
5	South Tripura	51	0	0.00	71	0	0.00
6	North Tripura	82	1	1.22	60	0	0.00
7	Unakoti	52	3	5.77	82	0	0.00
8	West Tripura	29	4	13.79	103	3	2.91
Total for the State		**539**	**19**	**3.53**	**584**	**21**	**3.60**
Financial Year 2023-24							
1	Sepahijala	169	2	1.18	122	0	0.00
2	Khowai	87	0	0.00	67	0	0.00
3	Dhalai	88	5	5.68	215	0	0.00
4	Gomti	89	0	0.00	115	0	0.00
5	South Tripura	51	0	0.00	131	0	0.00
6	North Tripura	81	0	0.00	118	0	0.00
7	Unakoti	58	1	1.72	53	1	1.89
8	West Tripura	28	0	0.00	139	8	5.76
Total for the State		**651**	**8**	**1.23**	**960**	**9**	**0.94**

Note: Plantation works were included in Kutcha works where expenditure was ₹ five lakh or more

Appendix 2.2.8

Statement showing the detail of sanctioned posts, men in position and shortage of the State Resource Person, District Resource Persons and the Block Resource Persons

{Reference: Paragraph 2.2.11.12 (vii)(a)}

Name of the resource person	Sanctioned strength	Men in position	Shortage	Percentage of shortages
SRP	1	0	1	100
DRPs	36	16	20	56
BRPs	116	48	68	59

***Source**: Reply of the SAU*

Appendix 2.2.9

Details of the Social Audit Inspection Reports test checked in audit in course of PA on MGNREGA for the period from 2019-20 to 2023-24.

{Reference: Paragraph 2.2.11.12(vii)(b)}

SI No	Name of the GP/ VC	Year	Availability Minutes of entry meeting	Availability of verification key records of works	availability of measurement sheet of works	Copy of Gram Sabha meeting minutes	Details of the persons present in Gram Sabha with full details *viz.* name, fathers name, *etc.* (Yes or No)
1	Dalucherra	2020-21	No	Blank and without signature	Not found	Yes	No
2		2021-22	Yes	Blank and without signature	Not found	Yes	No
3		2022-23	Yes	Blank and without signature	Not found	Yes	No
4		2023-24	Yes	Without signature	Without signature	Yes	No
5	SK Para	2020-21	Yes	Blank and without signature	Not found	Yes	No
6		2021-22	Yes	Blank and without signature	Not found	Yes	No
7	DEO RF	2020-21	Yes	Blank and without signature	Not found	Yes	No
8		2021-22	Yes	Blank and without signature	Not found	Yes	No
9		2023-24	Yes	Blank and without signature	No Comment	Yes	No
10	Jagannathpur	2020-21	Yes	Blank and without signature	Not found	Yes	No
11		2021-22	Yes	Blank and without signature	Not found	Yes	No
12		2022-23	Yes	Blank and without signature	Not found	Yes	No
13		2023-24	Yes	Blank and without signature	Not found	Yes	No
14	Jeolcharra	2020-21	Yes	Blank and without signature	Not found	Yes	No
15		2023-24	Yes	Without signature	Not found	Yes	No

Appendix 2.3.1

List of 73 parameters required to be checked by State level laboratory as per WQMS framework

{Reference: Paragraph 2.3.7.7 (i)}

Sl No	Parameters	Parameter checked in State level laboratory	Whether NABL accredited (Yes/ No)
Physical Parameters			
1	Temperature	Yes	Yes
2	Colour	Yes	Yes
3	Odour	Yes	Yes
4	Taste	Yes	Yes
5	Turbidity	Yes	Yes
6	pH	Yes	Yes
Chemical Parameters			
7	TDS/ Elect. Conductivity	Yes	Yes
8	Total Alkalinity	Yes	Yes
9	Chloride	Yes	Yes
10	Fluoride	Yes	Yes
11	Ammonia	No	NA
12	Nitrate	Yes	Yes
13	Nitrite	Yes	No
14	Sulphate	Yes	Yes
15	Silica	Yes	No
16	Potassium	Yes	No
17	Boron	Yes	No
18	Calcium (as Ca)	Yes	Yes
19	Magnesium (as Mg)	Yes	Yes
20	Total Hardness	Yes	Yes
21	Sulphide	Yes	No
22	Chloramines (as Cl2)	No	NA
Heavy Metals			
23	Iron	Yes	Yes
24	Manganese	Yes	Yes
25	Copper	Yes	No
26	Total Chromium (as Cr)	Yes	No
27	Cadmium	Yes	No
28	Lead	Yes	No
29	Nickel	Yes	No
30	Total Arsenic (as As)	Yes	Yes
31	Mercury	Yes	No
32	Barium	Yes	No
33	Zinc	No	NA
34	Aluminium	Yes	No
35	Selenium	Yes	No
36	Silver	Yes	No
37	Molybdenum (as Mo)	Yes	No

Appendix 2.3.1 (concld.)

List of 73 parameters required to be checked by State level laboratory as per WQMS framework

{Reference: Paragraph 2.3.7.7 (i)}

Sl No	Parameters	Parameter checked in state level laboratory	Whether NABL accredited (Yes/ No)
Biological Contaminations			
38	Total coliform bacteria	Yes	No
39	E. coli/ Thermotolerant coliform bacteria	Yes	No
Specific Parameters			
40	Total Pesticide Residue	No	NA
41	Cyanide	No	NA
42	Poly Aromatic Hydrocarbons (PAH)	No	NA
43	Free Residual Chlorine	Yes	Yes
44	Poly chlorinated Biphenyls	No	NA
45	N-Nitro-sodi-methylamine (NDMA)	No	NA
46	Anionic Detergents (as MBAS)	Yes	No
47	Oils & Grease	No	NA
48	Dissolved Oxygen (DO)	Yes	Yes
Biochemical Oxygen			
49	Demand (BOD)	Yes	No
50	Chemical Oxygen Demand (COD)	Yes	No
51	Mineral oil	Yes	No
52	Phenolic Compound (asC6H5OH)	Yes	No
53	Trihalomethanes a. Bromoform b. Dibromomethane c. Bromodichloromethane d. Chloroform	No	NA
Individual Pesticide			
54	Alachlor	No	NA
55	Atrazine	No	NA
56	Aldrin/ Dieldrin	No	NA
57	Alpha HCH	No	NA
58	Beta HCH	No	NA
59	Butachlor	Yes	No
60	Chloropyriphos	No	NA
61	Delta HCH	No	NA
62	2, 4-Dichlorophenoxyactic acid	No	NA
63	Dichlorodiphenytri- chloroethane (DDT)	No	NA
64	Endosulfan (alpha, beta and sulphate)	No	NA
65	Ethion	Yes	No
66	Gamma–HCH (Lindane)	No	NA
67	Isoproturon	No	NA
68	Malathion	Yes	No
69	Methyl parathion	No	NA
70	Monocrotophos	No	NA
71	Phorate	No	NA
72	Uranium	No	NA
73	Total Organic Carbon (TOC)	No	NA

***Source**: Information furnished by the CE, PWD (DWS)*

Appendix 2.3.2(A)

Non-availability of laboratory infrastructure in State laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7 (i)}

Laboratory type	Name of equipment required but not available/ lying non-functional in laboratories
State level laboratory	Vacuum Pump Hydride generator with all accessories Fume coup board, Pressure pump Membrane filtration PCR machine
Unakoti District	
District level laboratory, Unakoti District (also acting as Sub-Divisional laboratory, Kumarghat with no separate facilities)	Colour Comparator, Ion Meter Wet & dry thermometer Thermometer Bio Safety Cabinet Water Bath, Colony Counter Membrane filtration assembly with vacuum pump Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator) Water Still Voltage Stabilizer/Inverter Heating Mantle Magnetic Stirrer, Microscope Arsenic Testing Instrumentation DO meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette Argon, Nitrogen, Hydrogen, Helium Gas cylinder Kjeldal distillation apparatus Pressure pump Centrifuge Redflux Apparatus/COD digester
Sub-Division level laboratory, Kailashahar under Unakoti district	Colour Comparator Turbidity Meter Wet & Dry thermometer Thermometer Spectrophotometer Ion Meter, Bio Safety Cabinet Water Bath, Colony Counter Membrane filtration assembly with vacuum pump Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator) Water Still Voltage Stabilizer/ Inverters Heating Mantle, Magnetic Stirrer Arsenic Testing Instrumentation, DO Meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette

Appendix 2.3.2(A) (contd.)

Non-availability of laboratory infrastructure in State laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7 (i)}

Laboratory type	Name of equipment required but not available/ lying non-functional in laboratories
Sub-Division level laboratory, Pacherthal under Unakoti district	Colour Comparator Wet & dry thermometer Thermometer, Ion Meter Bio Safety Cabinet, Water Bath Colony Counter Membrane filtration assembly with vacuum pump Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator) Water Still, Heating Mantle Magnetic stirrer UV laminar flow air chamber for bacteriological analysis Arsenic Testing Instrumentation DO Meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette
South Tripura District	
District level laboratory, South Tripura District (also acting as Sub-Divisional laboratory, Belonia with no separate facilities)	Ion Meter Bio Safety Cabinet Water Bath (44*C-45*C) Autoclave for disposal Colony counter Balance (separate from chemical division balance) Membrane filtration assembly with vacuum pump Water Still, Hot Plate Voltage Stabilizer/Inverters Heating Mantle Hot air oven, Magnetic Stirrer Microscope UV laminar flow air chamber for bacteriological analysis Arsenic Testing Instrumentation DO meter Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette Auto burette and auto pipette Argon, Nitrogen, Hydrogen, Helium Gas cylinder Kjeldal distillation apparatus Pressure pump
Sub-Division level laboratory, Sabroom	Ion Meter Bio Safety Cabinet Autoclave for disposal Colony counter Balance (separate from chemical division balance) Refrigerator (separate from chemical division refrigerator)

Appendix 232(A) (concld.)

Non-availability of laboratory infrastructure in State laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7 (i)}

Laboratory type	Name of equipment required but not available/ lying non-functional in laboratories
Sub-Division level laboratory, Santir bazar	Balance Wet & dry thermometer Ion Meter Bio Safety Cabinet Colony counter Membrane filtration assembly with vacuum pump Balance (separate from Chemical division balance) Water still Heating Mantle Magnetic stirrer UV laminar flow air chamber for bacteriological analysis Arsenic Testing Instrumentation Specific Ion meter along with electrodes (for fluoride) Fume coup board Auto burette and auto pipette

***Source**: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

Appendix 2.3.2 (B)

Non-availability of required manpower in State level laboratory as well as laboratories in the sampled districts

{Reference: Paragraph 2.3.7.7(i)}

Suggestive guideline for staff required for various level of laboratories as per WQMS Framework			**Availability of manpower/ men-in-position**	
Laboratory type	**Human Resource (HR) position**	**No. of HR required**		
State level	Chief Chemist/ Chief Water Analyst	01	Only 3 Research Assistants, 1 Chemist, 1 Laboratory Attendant	
	Senior Chemist/Senior Water Analyst/Senior Microbiologist	01		
	Chemist/Water Analyst	02		
	Microbiologist/bacteriologist	01		
	Laboratory Assistant	03		
	Data Entry Operator	02		
	Laboratory Attendant	02		
	Field Assistant (task/need based)	02		
	Total	**14**	**5**	
District level	Chemist/Water Analyst	01	Only 1 Research Assistant, 1 Chemist, 1 Laboratory attendant and 1 Data Entry operator available at Unakoti District laboratory which is also acting as Sub-Divisional Laboratory, Kumarghat with the same manpower.	Only 1 Sr. Research Assistant, 1 Chemist and 1 Data Entry Operator available at South Tripura District laboratory which is also acting as Sub-Divisional Laboratory, Belonia with the same manpower.
	Microbiologist/bacteriologist	01		
	Laboratory Assistant	02		
	Data Entry Operator	01		
	Laboratory Attendant	01		
	Field Assistant (task/need based)	02		
	Total	**08**	**04**	**03**
Sub-divisional/ Block level	Junior Chemist	01	Only 1 Research Assistant and 1 Chemist available in Kailashahar Sub divisional laboratory. Only 1 Research Assistant available in Pecharthal Sub divisional laboratory.	Only 1 Jr. Research Assistant, 1 Chemist and 1 Data Entry Operator available in Santirbazar Sub-divisional laboratory. Only 1 Sr. Research Assistant and 1 Chemist available in Sabroom Sub-divisional laboratory.
	Junior Microbiologist	01		
	Laboratory Assistant	01		
	Data Entry Operator	01		
	Laboratory Attendant	01		
	Field Assistant (task/need based)	01		
	Total	**12 (for two Sub Divisional laboratories)**	**03**	**05**
Mobile	Junior Chemist/Microbiologist	01	Not available under Unakoti and South Tripura District.	
	Field Assistant (task/need based)	01		
	Driver	01		

***Source**: Information furnished by the CE, PWD (DWS) and the concerned EEs in the sampled districts*

Appendix 2.3.3

Status of SWTP in whole state

{Reference: Paragraph 2.3.7.11(i)}

Name of SWTP	Completed during FY	Ongoing
SWTP at Uttar Dasda	2021-22	
SWTP at Fatikroy	2022-23	
SWTP at Kakraban	2023-24	
SWTP at Srimantapur	2023-24	
SWTP at Jamjuri		Ongoing
SWTP at Machmara		Ongoing
SWTP at Kalyanpur		Ongoing

***Source**: Information furnished by the CE, PWD (DWS)*

Appendix 2.3.4

Details of incomplete innovative schemes (as of September 2024) under two sampled districts

{Reference: Paragraph: 2.3.7.11(iv)}

Sl. No.	location of the innovative scheme	Stipulated date of completion as per contract	FHTC targeted (in Nos.)	FHTC provided (in Nos.)	Total expenditure incurred (in ₹)	Reason for non-completion
Unakoti District (Kumarghat DWS Division)						
1	Innovative scheme at North Hiracherra	22-08-2021	145	0	25,83,118	Unauthorised delay by contractor
2	Innovative scheme at Kalaigiri	02-08-2023	325	325	2,26,26,889	Unauthorised delay by contractor
3	Innovative scheme at Noonacherra	31-07-2023	210	35	1,41,99,429	Delay due to change in site and redesigning of scheme components
4	Innovative scheme at Darchawi	04-07-2023	80	0	1,85,10,529	Delay in handing over of clear site by concerned Panchayat, non-availability of electric line at construction site to support execution of work, transformer installed but service connection not provided
5	Innovative scheme at Beha Kr. Para	09-04-2023	75	0	2,15,15,472	Delay in handing over of clear site by concerned Panchayat, non-availability of electric line at construction site to support execution of work
6	Innovative scheme at Pajendra Para	14-07-2023	90	0	64,60,328	Delay in handing over of clear site by concerned Panchayat, non-availability of electric line at construction site to support execution of work
7	Innovative scheme at Subal Para	02-07-2023	130	0	29,91,316	Raw motor pump house, jack well, aerator, sedimentation tank, HRF cum SSF, CWR completed, transformer installed but service connection not provided
8	Innovative scheme at Ramdulapara	31-07-2023	100	97	97,71,115	Raw motor pump house, jack well, aerator, sedimentation tank, HRF cum SSF, CWR completed, transformer installed but service connection not provided
Total			**1,155**	**457**	**9,86,58,196**	

Appendix 2.3.4 (contd.)

Details of incomplete innovative schemes (as of September 2024) under two sampled districts

{Reference: Paragraph: 2.3.7.11(iv)}

Sl. No.	location of the innovative scheme	Stipulated date of completion as per contract	FHTC targeted *(in Nos.)*	FHTC provided *(in Nos.)*	Total expenditure incurred *(in ₹)*	Reason for non-completion
South Tripura District (Sabroom DWS Division)						
1	Innovative scheme at Kushan Chandra Para, Harbatali VC	16-07-2024	NA	0	0	Delay in identifying suitable and available location in a hilly terrain during the initial phase, poor connectivity to the construction site and also delayed due to construction of a retaining wall because of sandy soil to ensure structural stability.
2	Innovative type mini SWTP at Manoranjan Para	04-02-2024	NA	0	55,00,000	Initial delay in handing over of clear suitable site by concerned Panchayat, poor connectivity to the construction site, and operations hindered due to consistent low voltage issues.
3	Innovative type masonry well at Bijoy Para-I	05-05-2022	15	0	29,89,797	Delay in site possession due to non-availability of suitable site in time
4	Innovative type masonry well at Bijoy Para-II		15	0		
5	Innovative type masonry well at Banarai Para-I		15	0		
6	Innovative type masonry well at Assam Para	26-05-2022	10	0	46,00,000	Delay in site possession due to non-availability of suitable site in time
7	Innovative type masonry well at Rasik Ch. Para-I		10	10		
8	Innovative type masonry well at Rasik Ch. Para-II		15	15		
9	Water supply scheme at Paschim Takka Tulsi-2	18-03-2022	48	0	7,00,000	Delay in site possession due to non-availability of suitable site in time
10	Water supply scheme at Paschim Takka-1	18-03-2022	50	0	12,00,000	Delay in site possession due to non-availability of suitable site in time

Appendix 2.3.4 (concld.)

Details of incomplete innovative schemes (as of September 2024) under two sampled districts

{Reference: Paragraph: 2.3.7.11(iv)}

Sl. No.	location of the innovative scheme	Stipulated date of completion as per contract	FHTC targeted *(in Nos.)*	FHTC provided *(in Nos.)*	Total expenditure incurred *(in ₹)*	Reason for non-completion
South Tripura District (Sabroom DWS Division)						
11	Innovative scheme at Jagatram Para, Betaga VC	01-05-2024	NA	0	43,00,000	Initial delay in identifying suitable site in that remote and rugged terrain coupled with poor connectivity to the site.
12	Innovative scheme at PurboTakka, PurboTakka VC	01-07-2024	NA	0	70,00,000	Major landslide occurred over the entire premise of the plant due to heavy rainfall in August 2024 which also caused significant damage to the access routes.
13	Innovative type masonry well at Amlighat Meru Para	21-04-2024	NA	0	21,00,000	Inordinate delay by the agency.
14	Masonry well at Amlighat Meru-I		NA	0		Inordinate delay by the agency.
Total			**178**	**25**	**2,83,89,797**	

***Source**: Information furnished by Kumarghat and Sabroom DWS Divisions*

Appendix 2.3.5

Details of non-functional Innovative schemes (as of September 2024) under Sabroom DWS Division, South Tripura District

{Reference: Paragraph 2.3.7.11(iv)}

Sl. No.	Location	Present Status	Total expenditure incurred as per IMIS *(₹ in lakh)*	Reason for schemes/ works lying non-functional	Total No. of FHTC provided from each scheme
1	Innovative type mini SWTP at Tir Kumar Para, Magroom VC	Physically completed, unable to operate smoothly due to power problem	74.62	low voltage of power and non-availability of three phase connections	16
2	Innovative type mini SWTP at Chintaram Para, Magroom VC		34.48		13
3	Innovative type mini SWTP at Gunadhan Para, Bagmara VC		83.29		21
4	Innovative type mini SWTP at Banarai Para, Magroom VC		67.38		63
5	Innovative type masonry well at Birdhan Para-I, Bagmara VC		17.02		15
6	Innovative type masonry well at Birdhan ParaII, Bagmara VC		17.07		9
Total			**293.86**		**137**

Source: Information furnished by EE, Sabroom DWS Division

Appendix 4.1.1

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
A. Working Government Companies														
AGRICULTURE & ALLIED														
1	Tripura Forest Development & Plantation Corporation Limited	2021-22	2024-25	9.20	0.00	109.13	0.00	42.24	0.20	3.04	118.33	0.04	0.03	127.00
2	Tripura Horticulture Corporation Limited	2016-17	2024-25	4.74	0.00	-4.38	0.00	26.79	-0.54	0.86	0.36	-0.54	-150.00	50.00
3	Tripura Tea Development Corporation Limited	2022-23	2024-25	64.45	0.00	-34.11	0.00	11.00	-4.97	0.00	30.34	-4.97	-16.38	982.00
4	Tripura Rehabilitation Plantation Corporation Limited	2020-21	2023-24	8.85	0.00	1.78	0.00	18.69	-4.22	0.22	10.63	-4.22	-39.70	131.00
5	Tripura Nature Trails and Resort Limited	2022-23	2024-25	10.00	0.00	0.06	0.00	0.00	0.06	0.00	10.06	0.08	0.80	0.00
Sector wise total				**97.24**	**0.00**	**72.48**	**0.00**	**98.72**	**-9.47**	**4.12**	**169.72**	**-9.61**	**-5.66**	**1,290.00**

@ Paid up capital includes share application money

Appendix 4.1.1 (contd.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
FINANCING														
6	Tripura Industrial Development Corporation Limited	2022-23	2024-25	16.17	128.41	-35.44	0.00	6.21	-10.03	0.38	109.14	-8.88	-8.14	51.00
Sector wise total				**16.17**	**128.41**	**-35.44**	**0.00**	**6.21**	**-10.03**	**0.38**	**109.14**	**-8.88**	**-8.14**	**51.00**
MANUFACTURING														
7	Tripura Jute Mills Limited	2022-23	2023-24	410.76	1.05	-402.79	0.00	0.00	-11.82	0.09	9.02	-11.82	-131.04	82.00
8	Tripura Small Industries Corporation Limited	2022-23	2024-25	87.52	0.21	-80.43	0.00	15.77	-2.83	4.96	7.30	-2.83	-38.77	57.00
Sector wise total				**498.28**	**1.26**	**-483.22**	**0.00**	**15.77**	**-14.65**	**5.05**	**16.32**	**-14.65**	**-89.77**	**139.00**
POWER														
9	Tripura State Electricity Corporation Limited	2023-24	2024-25	665.76	735.84	-1170.80	61.07	1,690.68	-324.19	3.21	291.87	-290.66	-99.59	2,783.00
10	Tripura Power Generation Limited	2023-24	2024-25	0.10	0.00	-0.03	0.00	0.00	-0.01	0.09	0.07	-0.01	-14.29	0.00
11	Tripura Power Transmission Limited	2023-24	2024-25	0.01	0.00	-0.01	0.00	0.00	-0.01	0.00	0.00	-0.01	Not workable	0.00
Sector wise total				**665.87**	**735.84**	**-1,170.84**	**61.07**	**1,690.68**	**-324.21**	**3.30**	**291.94**	**-290.68**	**-99.57**	**2,783.00**

@ Paid up capital includes share application money

Appendix 4.1.1 (contd.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
	SERVICES													
12	Tripura Handloom and Handicrafts Development Corporation Limited	2022-23	2024-25	190.97	0.00	-164.92	0.00	7.81	-6.55	3.23	26.05	-6.54	-25.11	109.00
13	Tripura Urban Transport Company Limited	2022-23	2024-25	0.90	0.00	2.36	0.00	0.44	0.31	0.03	3.26	0.38	11.66	2.00
14	Tripura Tourism Development Corporation Limited	2021-22	2023-24	13.67	0.00	-1.72	0.00	4.50	0.35	0.00	11.95	0.39	3.26	90.00
15	Agartala Smart City Limited	2022-23	2024-25	0.10	0.00	-0.35	0.00	0.00	-0.11	0.43	-0.25	-0.12	Not workable	28.00
Sector wise total				**205.64**	**0.00**	**-164.63**	**0.00**	**12.75**	**-6.00**	**3.69**	**41.01**	**-5.89**	**-14.36**	**229.00**
	MISCELLANEOUS													
16	Tripura Natural Gas Company Limited	2023-24	2024-25	30.00	0.00	206.10	0.00	282.22	40.91	0.00	236.10	50.09	21.22	15.00
Sector wise total				**30.00**	**0.00**	**206.10**	**0.00**	**282.22**	**40.91**	**0.00**	**236.10**	**50.09**	**21.22**	**15.00**
Total A (All sector wise working Government companies)				**1,513.20**	**865.51**	**-1,575.55**	**61.07**	**2,106.35**	**-323.45**	**16.54**	**864.23**	**-279.62**	**-32.35**	**4,507.00**

@ Paid up capital includes share application money

Appendix 4.1.1 (concld.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2023-24)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector/ name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+)/ Loss (-)	Free Reserve & Surplus	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
B. Working Statutory corporation														
	SERVICES													
1	Tripura Road Transport Corporation	2019-20	2022-23	163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	**133.00**
Sector wise total				**163.96**	**0.25**	**-288.04**	**0.00**	**1.47**	**0.52**	**4.85**	**-123.83**	**0.52**	**Not workable**	**133.00**
Total B (All sector wise working Statutory Corporation)				**163.96**	**0.25**	**-288.04**	**0.00**	**1.47**	**0.52**	**4.85**	**-123.83**	**0.52**	**Not workable**	**133.00**
Grand Total (A+B)				**1,677.16**	**865.76**	**-1,863.59**	**61.07**	**2,107.82**	**-322.93**	**21.39**	**740.40**	**-279.10**	**-37.70**	**4,640.00**
C. Non working Government companies														
	FINANCING													
1	Tripura State Bank Limited	Non functional and in the process of liquidation.												
Sector wise total				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	**0.00**	0.00
Total C (All sector wise non working Government company)				**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand Total (A+B+C)				**1,677.16**	**865.76**	**-1,863.59**	**61.07**	**2,107.82**	**-322.93**	**21.39**	**740.40**	**-279.10**	**-37.70**	**4,640.00**

@ Paid up capital includes share application money

Appendix 4.1.2

Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph 4.1.10)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/ profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	K= I x (1+J/100)	L= I x(J/100)	M
Upto 1999-2000	0.00	156.02	2.58	0.00	0.00	0.00	158.60	158.60	12.25	178.03	19.43	-10.90
2000-01	178.03	20.44	0.00	0.00	0.00	0.00	20.44	198.47	10.82	219.94	21.47	-11.00
2001-02	219.94	25.33	0.00	0.00	0.00	0.00	25.33	245.27	10.35	270.66	25.39	-25.62
2002-03	270.66	15.53	9.13	0.00	0.00	0.00	24.66	295.32	7.08	316.23	20.91	-8.52
2003-04	316.23	18.35	0.00	0.00	0.00	0.00	18.35	334.58	9.92	367.77	33.19	-8.45
2004-05	367.77	22.99	0.00	0.00	0.00	0.00	22.99	390.76	9.17	426.59	35.83	-18.99
2005-06	426.59	23.40	0.00	0.00	0.00	0.00	23.40	449.99	8.56	488.51	38.52	-19.11
2006-07	488.51	36.22	11.04	0.00	45.00	0.00	92.26	580.77	8.46	629.90	49.13	-16.33
2007-08	629.90	29.07	4.78	0.00	50.00	0.00	83.85	713.75	8.27	772.78	59.03	-9.50
2008-09	772.78	31.13	30.50	0.00	28.06	0.00	89.69	862.47	8.00	931.47	69.00	-19.84
2009-10	931.47	25.79	16.50	0.00	139.56	0.00	181.85	1,113.32	7.98	1,202.16	88.84	-1.97
2010-11	1,202.16	13.27	0.00	0.00	108.94	0.00	122.21	1,324.37	8.88	1,441.97	117.60	-4.36
2011-12	1,441.97	27.29	75.85	0.00	64.05	0.00	167.19	1,609.16	8.41	1,744.49	135.33	-104.98
2012-13	1,744.49	30.94	0.00	0.00	63.43	0.00	94.37	1,838.86	8.44	1,994.06	155.20	-103.46
2013-14	1,994.06	41.27	0.00	0.00	110.09	0.00	151.36	2,145.42	8.53	2,328.43	183.00	-137.51

Appendix 4.1.2 (concld.)

Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph 4.1.10)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/ profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	K= I x (1+J/100)	L= I x(J/100)	M
2014-15	2,328.43	38.88	12.00	0.00	128.31	0.00	179.19	2,507.62	13.18	2,838.12	330.50	-139.06
2015-16	2,838.12	38.48	0.00	0.00	88.79	0.00	127.27	2,965.39	12.95	3,349.41	384.02	-148.41
2016-17	3,349.41	60.74	13.25	0.00	87.28	0.00	161.27	3,510.68	7.50	3,773.98	263.30	-129.39
2017-18	3,773.98	30.53	0.00	0.00	77.35	0.00	107.88	3,881.86	7.50	4,173.00	291.14	-201.89
2018-19	4,173.00	34.81	0.00	0.00	70.77	0.00	105.58	4,278.58	7.16	4,584.93	306.35	-218.15
2019-20	4,584.93	49.89	0.00	0.00	83.82	0.00	133.71	4,718.64	7.89	5,090.94	372.30	-93.57
2020-21	5,090.94	52.34	0.00	0.00	71.18	0.00	123.52	5,214.46	7.67	5,614.41	399.95	-108.99
2021-22	5,614.41	46.86	0.00	0.00	120.71	0.00	167.57	5,781.98	7.50	6,215.63	433.65	-141.22
2022-23	6,215.63	43.15	100.00	0.00	160.70	0.00	303.85	6,519.48	7.55	7,011.70	492.22	-320.14
2023-24	7,011.70	63.08	100.00	0.00	113.00	0.00	276.08	7,287.78	7.44	**7,829.99**	542.21	-363.83
Total							**2,962.47**					

Year	Total earnings/ loss in 2023-24	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2023-24	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
2023-24	-363.84	2,962.47	-12.28	7,829.99	-4.65

Appendix 5.2.1

Statement showing vehicle dealers functioning without renewal of trade license under DTO, West Tripura

{Reference: Paragraph 5.2.10.2(ii)}

Name of the dealer	Licence valid up to	Renewal fee (in ₹)	Fine due		Fine amount realisable *(in ₹)*	Total *(in ₹)*
			Period in months (up to 15 August 24)	Rate/ 30 days (in ₹)		
Eastern Auto Mobiles, AA Road Motorstand, Agartala	23-08-2023	5,000	11	500	5,500	10,500
M/S Sree Maa Motors, Thakurpalli road, Agartala	23-08-2023	5,000	11	500	5,500	10,500
Jain Auto Agency, Mora Chowmuhani, Agartala	08-04-2024	5,000	4	500	2,000	7,000
Jain Udyog, Milanchakra, Agartala	12-08-2022	5,000	24	500	12,000	17,000
M/s Panna Motor, Chandrapur, Agartala	24-08-2023	5,000	11	500	5,500	10,500
M/s Progressive Automobiles Pvt. Ltd, Nagicherra, Agartala	23-02-2024	5,000	5	500	2,500	7,500
Sengupta Bajaj, Banmalipur, Agartala	07-04-2024	5,000	4	500	2,000	7,000
Tarasankar Motor Pvt. Ltd., Agartala (LMV & HMV)	23-02-2024	5,000	5	500	2,500	7,500
Tarasankar Motor Pvt. Ltd., Agartala (3-Wheeler)	20-06-2024	5,000	1	500	500	5,500
Jain Udyog, A.D. Nagar, Agartala	08-04-2024	5,000	4	500	2,000	7,000
Jain Udyog, Ashram Chowmuhani, Agartala	08-04-2024	5,000	4	500	2,000	7,000
S.R. Motors, Amtali jutemill, Agartala	02-11-2023	5,000	9	500	4,500	9,500
Total						**1,06,500**

***Source**: Information as furnished by JTC, West Tripura*

Appendix 5.2.2

Statement showing collection at DTO, Dhalai and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Month/Year	Collection from	Collection up to	Accumulation period (in days)	Amount Collected (*in* ₹)	Deposited in Government Account/ Treasury	Delay in deposit (in days)	Overall delay range up to (in days)
March 2020	27-02-2020	20-03-2020	22	40,07,760	21-03-2020	1	23
	20-03-2020	31-03-2020	12	9,59,248	28-04-2020	28	40
March 2021	05-02-2021	16-03-2021	12	52,44,964	17-03-2021	1	13
	17-03-2021	31-03-2021	15	24,77,288	03-04-2021	3	18
March 2022	15-01-2022	03-03-2022	20	54,45,262	04-03-2022	1	21
	04-03-2022	09-03-2022	6	10,58,297	10-03-2022	1	7
	10-03-2022	19-03-2022	10	10,41,965	21-03-2022	12	22
	19-03-2022	30-03-2022	12	11,81,897	31-03-2022	1	13
	31-03-2022	07-05-2022	38	50,33,591	10-05-2022	3	41
March 2023	22-02-2023	30-03-2023	38	54,59,287	30-03-2023	0	38
	31-03-2023	06-06-2023	68	89,03,557	07-06-2023	1	69
March 2024	17-10-2023	28-03-2024	164	2,91,61,660	30-03-2024	2	166

Source: *Records as maintained at DTO, Dhalai and report of e-GRAS, Tripura*

Appendix 5.2.3

Statement showing collection at DTO, North Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Scroll No.	Challan amount (*in* ₹)	Treasury Voucher No.	Deposited to Govt./ Treasury	Delay in deposit (In days)
1001	19-03-2020	Fine Money	1-33	15,500	15	12-05-2020	54
1026	21-03-2020	Licence Fee	1-33	7,900	7	02-04-2020	12
1032	24-03-2020	Road Tax	1-71	90,176	111	18-07-2020	116
1033	24-03-2020	Registration Fee	1-34	20,850	87	26-06-2020	94
976	09-03-2021	Road Tax	1-186	1,23,466	917	19-03-2021	10
977	09-03-2021	Registration Fee	1-173	44,250	912	19-03-2021	10
978	09-03-2021	Road Tax	1-234	57,802	973	31-03-2021	22
844	14-03-2022	Registration Fee	1-80	2,23,100	760	28-03-2022	14
March 2024							
1202	30-03-2024*	Road Tax	246-3	38,97,747	838	31-03-2024	1
1203	30-03-2024*	Other Fees	246-6	16,84,612	841	31-03-2024	1
1204	30-03-2024*	Other Fees	246-5	7,25,889	840	31-03-2024	1
1205	30-03-2024*	Fine Money	246-4	94,760	839	31-03-2024	1

***Source**: Records maintained at DTO, North and Treasury records*

* Challan was generated against cumulative revenue collected for 15 days (*i.e.* 15 March 2024 to 29 March 2024)

Appendix 5.2.4

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	Treasury Voucher No.	Date of deposit	Delay *(in days)*
1927	05-03-2021	Registration Fee	33,528	1730	17-03-2021	12
1951	05-03-2021	Registration Fee	78,414	1918	30-03-2021	25
1982	10-03-2021	Registration Fee	72,147	1897	26-03-2021	16
1983	10-03-2021	Registration Fee	98,207	1901	26-03-2021	16
1984	10-03-2021	Registration Fee	98,207	1900	26-03-2021	16
1985	10-03-2021	Registration Fee	98,207	1899	26-03-2021	16
1986	10-03-2021	Registration Fee	98,207	1898	26-03-2021	16
1987	10-03-2021	Registration Fee	98,207	1902	26-03-2021	16
1999	10-03-2021	Road Tax	5,200	1858	22-03-2021	12
2000	10-03-2021	Road Tax	5,200	1859	22-03-2021	12
2020	10-03-2021	Registration Fee	42,544	1850	22-03-2021	12
2026	10-03-2021	Registration Fee	54,249	1857	22-03-2021	12
2055	10-03-2021	Registration Fee	52,149	1856	22-03-2021	12
2077	10-03-2021	Registration Fee	40,248	1841	22-03-2021	12
2078	10-03-2021	Registration Fee	54,249	1843	22-03-2021	12
2079	10-03-2021	Registration Fee	67,858	1842	22-03-2021	12
2080	10-03-2021	Registration Fee	42,940	1844	22-03-2021	12
2137	17-03-2021	Registration Fee	78,440	1911	30-03-2021	13
1769	08-03-2022	Registration Fee	59,373	1488	18-03-2022	10
1770	08-03-2022	Registration Fee	31,216	1489	18-03-2022	10
1771	08-03-2022	Registration Fee	45,117	1490	18-03-2022	10
1772	08-03-2022	Registration Fee	51,758	1491	18-03-2022	10
1773	08-03-2022	Registration Fee	53,258	1492	18-03-2022	10
1774	08-03-2022	Registration Fee	55,836	1493	18-03-2022	10
1775	08-03-2022	Registration Fee	58,535	1494	18-03-2022	10
1776	08-03-2022	Registration Fee	43,125	1495	18-03-2022	10
1777	08-03-2022	Registration Fee	30,662	1496	18-03-2022	10
1778	08-03-2022	Registration Fee	53,258	1463	19-03-2022	11
1779	08-03-2022	Registration Fee	44,842	1455	19-03-2022	11
1780	08-03-2022	Registration Fee	58,535	1465	19-03-2022	11
1781	08-03-2022	Registration Fee	52,583	1472	19-03-2022	11
1782	08-03-2022	Registration Fee	53,258	1464	19-03-2022	11
1783	08-03-2022	Registration Fee	59,373	1468	19-03-2022	11
1784	08-03-2022	Registration Fee	45,117	1469	19-03-2022	11
1785	08-03-2022	Registration Fee	58,535	1470	19-03-2022	11
1786	08-03-2022	Registration Fee	53,416	1473	19-03-2022	11
1787	08-03-2022	Registration Fee	45,117	1454	19-03-2022	11
1788	08-03-2022	Registration Fee	33,936	1456	19-03-2022	11
1789	08-03-2022	Registration Fee	45,117	1471	19-03-2022	11
1790	08-03-2022	Registration Fee	55,626	1458	19-03-2022	11

Appendix 5.2.4 (contd.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount *(₹)*	TV No.	TV date	Delay *(in days)*
1791	08-03-2022	Registration Fee	53,258	1462	19-03-2022	11
1792	08-03-2022	Registration Fee	33,936	1457	19-03-2022	11
2196	07-03-2023	Registration Fee	67,182	1922	23-03-2023	16
2197	07-03-2023	Registration Fee	1,00,501	1895	23-03-2023	16
2198	07-03-2023	Registration Fee	51,852	1918	23-03-2023	16
2199	07-03-2023	Registration Fee	51,852	1915	23-03-2023	16
2200	07-03-2023	Registration Fee	54,771	1919	23-03-2023	16
2201	07-03-2023	Registration Fee	54,762	1920	23-03-2023	16
2202	07-03-2023	Registration Fee	54,771	1921	23-03-2023	16
2203	07-03-2023	Registration Fee	54,771	1893	23-03-2023	16
2204	07-03-2023	Registration Fee	57,382	1900	23-03-2023	16
2205	07-03-2023	Registration Fee	51,922	1894	23-03-2023	16
2206	07-03-2023	Registration Fee	67,444	1901	23-03-2023	16
2207	07-03-2023	Registration Fee	74,182	1897	23-03-2023	16
2208	07-Mar-2023	Registration Fee	1,01,161	1896	23-03-2023	16
2209	07-03-2023	Registration Fee	54,771	1898	23-03-2023	16
2210	07-03-2023	Registration Fee	54,771	1899	23-03-2023	16
2211	07-03-2023	Registration Fee	42,792	1916	23-03-2023	16
2212	07-03-2023	Registration Fee	33,102	1917	23-03-2023	16
2213	07-03-2023	Registration Fee	73,832	1911	23-03-2023	16
2214	07-03-2023	Registration Fee	74,182	1908	23-03-2023	16
2215	07-03-2023	Registration Fee	66,032	1909	23-03-2023	16
2216	07-03-2023	Registration Fee	1,16,548	1910	23-03-2023	16
2217	07-03-2023	Registration Fee	91,448	1905	23-03-2023	16
2218	07-03-2023	Registration Fee	1,32,468	1906	23-03-2023	16
2219	07-03-2023	Registration Fee	54,232	1907	23-03-2023	16
2220	07-03-2023	Registration Fee	60,794	1902	23-03-2023	16
2221	07-03-2023	Registration Fee	63,822	1903	23-03-2023	16
2222	07-03-2023	Registration Fee	45,102	1904	23-03-2023	16
2223	07-03-2023	Registration Fee	68,232	1912	23-03-2023	16
2224	07-03-2023	Registration Fee	72,192	1913	23-03-2023	16
2225	07-03-2023	Registration Fee	1,06,761	1914	23-03-2023	16
2226	07-03-2023	Registration Fee	1,08,261	1993	23-03-2023	17
2227	07-03-2023	Registration Fee	55,742	1996	23-03-2023	17
2228	07-03-2023	Registration Fee	51,922	1992	23-03-2023	17
2229	07-03-2023	Registration Fee	1,28,068	1988	23-03-2023	17
2230	07-03-2023	Registration Fee	55,912	2077	23-03-2023	21
2231	07-03-2023	Registration Fee	67,042	1989	23-03-2023	17
2232	07-03-2023	Registration Fee	57,382	1995	23-03-2023	17
2233	07-03-2023	Registration Fee	60,794	1987	23-03-2023	17

Appendix 5.2.4 (contd.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount *(₹)*	TV No.	TV date	Delay *(in days)*
2234	07-03-2023	Registration Fee	67,444	1994	24-03-2023	17
2235	07-03-2023	Registration Fee	54,771	2007	24-03-2023	17
2236	07-03-2023	Registration Fee	57,382	1990	24-03-2023	17
2237	07-03-2023	Registration Fee	67,322	1991	24-03-2023	17
2238	07-03-2023	Registration Fee	3,500	1961	24-03-2023	17
2239	07-03-2023	Registration Fee	3,500	1963	24-03-2023	17
2240	07-03-2023	Registration Fee	3,500	1962	24-03-2023	17
2241	07-03-2023	Road Tax	1,150	1960	24-03-2023	17
2242	07-03-2023	Registration Fee	59,618	1868	24-03-2023	16
2243	07-03-2023	Registration Fee	69,068	1870	24-03-2023	16
2244	07-03-2023	Registration Fee	63,818	1871	24-03-2023	16
2245	07-03-2023	Registration Fee	68,508	1873	24-03-2023	16
2246	07-03-2023	Registration Fee	59,618	1872	24-03-2023	16
2247	07-03-2023	Registration Fee	5,125	1853	24-03-2023	16
2248	07-03-2023	Registration Fee	5,725	1855	24-03-2023	16
2249	07-03-2023	Registration Fee	21,675	1874	24-03-2023	16
2250	07-03-2023	Registration Fee	1,01,617	1865	24-03-2023	16
2251	07-03-2023	Registration Fee	64,868	1875	24-03-2023	16
2252	07-03-2023	Registration Fee	5,125	1861	24-03-2023	16
2253	07-03-2023	Registration Fee	5,125	1860	24-03-2023	16
2254	07-03-2023	Registration Fee	59,618	1867	24-03-2023	16
2255	07-03-2023	Registration Fee	69,208	1876	24-03-2023	16
2256	07-03-2023	Registration Fee	74,808	1877	24-03-2023	16
2257	07-03-2023	Registration Fee	69,068	1878	24-03-2023	16
2258	07-03-2023	Registration Fee	58,568	1879	24-03-2023	16
2259	07-03-2023	Registration Fee	5,125	1864	24-03-2023	16
2260	07-03-2023	Registration Fee	5,725	1863	24-03-2023	16
2261	07-03-2023	Registration Fee	5,725	1862	24-03-2023	16
2262	07-03-2023	Registration Fee	93,097	1856	24-03-2023	16
2263	07-03-2023	Registration Fee	93,097	1857	24-03-2023	16
2264	07-03-2023	Registration Fee	76,771	1858	24-03-2023	16
2265	07-03-2023	Registration Fee	98,905	1859	24-03-2023	16
2266	07-03-2023	Registration Fee	8,920	2025	24-03-2023	20
2267	07-03-2023	Registration Fee	11,400	2034	24-03-2023	20
2268	07-03-2023	Registration Fee	11,400	2033	24-03-2023	20
2269	07-03-2023	Registration Fee	11,400	2035	24-03-2023	20
2270	07-03-2023	Registration Fee	11,400	2036	24-03-2023	20
2271	07-03-2023	Registration Fee	19,400	2039	24-03-2023	20
2272	07-03-2023	Registration Fee	19,400	2040	24-03-2023	20

Appendix 5.2.4 (contd.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	TV No.	TV date	Delay *(in days)*
2273	07-03-2023	Registration Fee	4,800	2026	27-03-2023	20
2274	07-03-2023	Road Tax	6,600	2027	27-03-2023	20
2275	07-03-2023	Road Tax	10,113	2041	27-03-2023	20
2276	07-03-2023	Road Tax	22,900	2043	27-03-2023	20
2277	07-03-2023	Road Tax	22,900	2044	27-03-2023	20
2278	07-03-2023	Road Tax	18,320	2042	27-03-2023	20
2279	07-03-2023	Road Tax	15,000	1983	24-03-2023	17
2280	07-03-2023	Road Tax	1,200	1973	24-03-2023	17
2281	07-03-2023	Road Tax	1,200	1974	24-03-2023	17
2282	07-03-2023	Road Tax	900	1975	24-03-2023	17
2283	07-03-2023	Road Tax	900	1976	24-03-2023	17
2284	07-03-2023	Road Tax	1,200	1977	24-03-2023	17
2285	07-03-2023	Road Tax	1,200	1964	24-03-2023	17
2286	07-03-2023	Road Tax	900	1965	24-03-2023	17
2287	07-03-2023	Road Tax	900	1966	24-03-2023	17
2288	07-03-2023	Road Tax	1,200	1967	24-03-2023	17
2289	07-03-2023	Road Tax	1,200	1968	24-03-2023	17
2290	07-03-2023	Road Tax	1,200	1969	24-03-2023	17
2291	07-03-2023	Road Tax	900	1959	24-03-2023	17
2292	07-03-2023	Road Tax	1,200	2028	27-03-2023	20
2293	07-03-2023	Road Tax	900	2029	27-03-2023	20
2294	07-03-2023	Road Tax	900	2030	27-03-2023	20
2295	07-03-2023	Road Tax	1,200	2031	27-03-2023	20
2296	07-03-2023	Road Tax	900	2032	27-03-2023	20
2297	07-03-2023	Road Tax	900	1970	24-03-2023	17
2298	07-03-2023	Road Tax	3,640	1971	24-03-2023	17
2301	09-03-2023	Road Tax	3,640	1972	24-03-2023	15
2335	18-03-2023	Registration Fee	70,835	2156	31-03-2023	13
2370	18-03-2023	Registration Fee	54,771	2078	28-03-2023	10
2371	18-03-2023	Registration Fee	27,550	2076	28-03-2023	10
March 2024						
1196	01-03-2024	Road Tax	11,68,426	861	30-03-2024	29
1197	01-03-2024	Other Fees	6,59,875	866	30-03-2024	29
1198	02-03-2024	Road Tax	10,27,056	867	30-03-2024	28
1199	02-03-2024	Other Fees	5,59,300	862	30-03-2024	28
1200	04-03-2024	Road Tax	7,62,671	863	30-03-2024	26
1201	04-03-2024	Other Fees	2,12,875	864	30-03-2024	26
1202	05-03-2024	Road Tax	7,05,673	865	30-03-2024	25
1203	05-03-2024	Other Fees	12,11,975	860	30-03-2024	25
1204	06-03-2024	Road Tax	28,89,130	859	30-03-2024	24
1205	06-03-2024	Other Fees	10,01,320	858	30-03-2024	24

Appendix 5.2.4 (concld.)

Statement showing collection at DTO, West Tripura and delay in deposit of revenue into Government Account

{Reference: Paragraph 5.2.10.11(iii)}

Challan No.	Challan date	Particulars	Challan amount (₹)	TV No.	TV date	Delay (in days)
1206	07-03-2024	Road Tax	15,12,489	856	30-03-2024	23
1207	07-03-2024	Other Fees	5,91,650	855	30-03-2024	23
1208	11-03-2024	Road Tax	10,19,163	857	30-03-2024	19
1209	11-03-2024	Other Fees	10,01,000	854	30-03-2024	19
1210	12-03-2024	Road Tax	15,34,348	853	30-03-2024	18
1211	13-03-2024	Other Fees	9,48,735	852	30-03-2024	17
1212	13-03-2024	Road Tax	8,78,916	851	30-03-2024	17
1213	13-03-2024	Other Fees	3,58,375	850	30-03-2024	17
1214	14-03-2024	Road Tax	14,31,731	849	30-03-2024	16
1215	14-03-2024	Other Fees	9,51,250	840	30-03-2024	16
1216	15-03-2024	Road Tax	6,69,356	841	30-03-2024	15
1217	15-03-2024	Other Fees	4,78,537	837	30-03-2024	15
1218	16-03-2024	Road Tax	23,67,556	838	30-03-2024	14
1219	16-03-2024	Other Fees	12,10,425	842	30-03-2024	14
1220	18-03-2024	Road Tax	1,34,031	843	30-03-2024	12
1221	18-03-2024	Other Fees	7,67,025	844	30-03-2024	12
1222	19-03-2024	Road Tax	18,48,281	846	30-03-2024	11
1223	19-03-2024	Other Fees	10,39,200	847	30-03-2024	11
1224	20-03-2024	Road Tax	20,53,097	848	30-03-2024	10
1225	20-03-2024	Other Fees	6,84,850	835	30-03-2024	10
1226	21-03-2024	Road Tax	2,85,545	836	30-03-2024	9
1227	21-03-2024	Other Fees	4,83,375	839	30-03-2024	9
1228	22-03-2024	Road Tax	8,30,837	833	30-03-2024	8
1229	22-03-2024	Other Fees	7,28,525	834	30-03-2024	8
1230	26-03-2024	Road Tax	18,88,713	832	30-03-2024	4
1231	26-03-2024	Other Fees	13,36,375	845	30-03-2024	4
1232	26-03-2024	Other Fees	2,61,799	831	30-03-2024	4
1233	26-03-2024	Other Fees	18,400	830	30-03-2024	4
1195	27-03-2024	Registration Fee	21,93,180	829	28-03-2024	1
1237	27-03-2024	Road Tax	4,50,794	877	31-03-2024	4
1238	27-03-2024	Other Fees	5,02,250	876	31-03-2024	4
1239	28-03-2024	Road Tax	12,25,681	875	31-03-2024	3
1240	28-03-2024	Other Fees	7,25,400	874	31-03-2024	3
1234	30-03-2024	Fine Money	1,44,000	869	31-03-2024	0
1236	30-03-2024	Other Fees	24,900	879	31-03-2024	1
1241	30-03-2024	Road Tax	9,99,587	873	31-03-2024	1
1242	30-03-2024	Other Fees	10,08,875	872	31-03-2024	1
1243	30-03-2024	Road Tax	30,62,110	871	31-03-2024	1
1244	30-03-2024	Other Fees	12,40,600	870	31-03-2024	1
1255	30-03-2024	Other Fees	3,853	868	30-03-2024	0
1325	30-03-2024	Other Fees	40,000	878	31-03-2024	1

Source: *Transport Department*

Appendix 5.2.5

Statement showing collection at Churaibari Check Post and delay in deposit of revenue into Government Account

(Reference: Paragraph 5.2.10.12 (ii))

Month/ Year	Collection from	Collection up to	Accumulation period (In days)	Amount collected (*in ₹*)	Deposited in Govt. account/ Treasury	Delay in deposit (in days)	Overall delay ranged up to (in days)
March, 2020	01-03-2020	15-03-2020	15	31,84,540	17-03-2020	2	17
	16-03-2020	31-03-2020	16	14,83,000	08-04-2020	8	24
March, 2021	01-03-2021	16-03-2021	16	45,55,000	17-03-2021	1	17
	17-03-2021	31-03-2021	15	44,58,500	01-04-2021	1	16
March, 2022	01-03-2022	19-03-2022	19	48,74,340	21-03-2022	2	21
	20-03-2022	29-03-2022	10	25,28,480	29-03-2022	0	10
	30-03-2022	31-03-2022	2	4,41,000	12-04-2022	12	14
March, 2023	01-03-2023	21-03-2023	21	30,55,430	27-03-2023	6	27
	22-03-2023	30-03-2023	9	15,91,100	31-03-2023	1	10
	31-03-2023	31-03-2023	1	2,35,000	17-04-2023	17	18
March, 2024	26-02-2024	28-03-2024	31	57,72,940	30-03-2024	2	33
	29-03-2024	14-04-2024	16	32,43,045	14-04-2024	0	16

Source: *Records maintained at Churaibari Check post*

Appendix 5.3.1

List of registrable articles in Tripura

(*Reference: Paragraph 5.3.6*)

Sl. No.	Particulars
1	Partition Deed
2	Sale Deed
3	Power of Attorney
4	Acknowledgement Deed
5	Reconveyance of Mortgaged Deed
6	Release Deed
7	Settlement Deed
8	Revocation of settlement
9	Surrender of Lease Deed
10	Transfer of Lease
11	Adoption Deed
12	Agreement to Sale
13	Conveyance Deed
14	Exchange Deed
15	Gift Deed
16	Lease Deed
17	Mortgage Deed
18	Partnership Deed
19	Cancellation Deed

Appendix 5.3.2 (A)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Udaipur

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the lessee	Term	Condition	Rent/ month	SD due	RF due	Total due
1	HDFC, Udaipur	9	1st 3 year @ ₹ 25,000 thereafter increase of 15 % every after 3 years	25,000	17,362	6,334	23,696
2	Induslnd bank, Udaipur	9	1st 3 year @ ₹ 21,945 thereafter increase of 15% every after 3 years	21,945	15,241	4,572	19,813
3	TGB, Jamjuri	10	1st 5 year @ ₹ 12,456 thereafter increase of 15% every after 5 years	12,456	8,034	2,410	10,444
4	TGB, Kakraban	10	1st 5 year @ ₹ 7,535 thereafter increase of 15% every after 5 years	7,535	4,860	1,458	6,318
5	TGB, Killa	10	1st 5 year @ ₹ 4,741 thereafter increase of 15% every after 5years	4,741	3,058	917	3,975
6	TGB, Gargee	10	1st 5 year @ ₹ 7,132 thereafter increase of 15% every after 5 years	7,132	4,600	1,380	5,980
	TGB, Garjee	5	5 year @ ₹ 9,931 including V-SAT rent @ ₹ 500.	9,931	5,959	1,788	7,746
7	TGB_Bagma	10	1st 5 year @ ₹ 4,800 thereafter increase of rent @ ₹ 8,300 for rest of 5 years	4,800	3,930	1,179	5,109
	TGB_Bagma	5	5 year @ ₹ 14,400 including V-SAT rent @ ₹ 500.	14,400	5,184	2,592	7,776
8	TGB, Tulamura	10	1st 5 year @ ₹ 13,312 thereafter increase of 15% every after 5years	13,312	8,586	3,082	11,668
9	TGB, Chandrapur	10	1st 5 year @ ₹ 15,300 thereafter increase of 15% every after 5years	15,300	9,869	2,961	12,829
10	PNB, Killa (ATM)	10	1st 5 year @ ₹ 3,000 thereafter increase of 15% every after 5 years	3,000	1,935	581	2,516
11	PNB, Salgarah	15	1st 5 year @ ₹ 15,147 thereafter increase of 15% every after 5 years	15,147	21,039	6,312	27,350
12	TGB, Maharani	10	1st 5 year @ ₹ 14,400 thereafter increase of 15% and ₹ 500 (V-Sat) every after 5 years	14,400	9,438	2,831	12,269
13	SBI, Garjee (Branch)	5	For 5 year @ ₹ 35,687	35,687	12,847	6,424	19,271
14	SBI, Garjee (ATM)	3	For 3 year @ ₹ 4,000	4,000	1,440	720	2,160
	SBI, Garjee (ATM)	3	For 3 year @ ₹ 4,500	4,500	1,620	810	2,430
15	Agartala Co-operative Urban Bank Ltd., Udaipur	9	1st 3 year @ ₹ 15,262 thereafter increase of 15% every after 3 years	15,262	10,599	3,180	13,779
16	Indian Overseas Bank, Udaipur (ATM)	10	1st 5 year @ ₹ 5,000 thereafter increase of 15% every after 5 years	5,000	3,225	968	4,193
17	North East Small Finance Bank Ltd.	10	1st 3 year @ ₹ 17,000 thereafter increase of 15% every after 3 years	17,000	11,806	3,542	15,348
18	SBI, Palatana	5	For 5 years @ ₹ 10,000	10,000	3,600	1,800	5,400
	SBI, Palatana	5	For 5 years @ ₹ 12,000	12,000	4,320	2,160	6,480

Appendix 5.3.2(A) (concld.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Udaipur

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/ month	SD due	RF due	Total due
19	Bandhan Bank, Udaipur	15	1st 3 years @ ₹ 12,000 thereafter increase of 10% every after 3 years	12,000	17,583	5,275	22,857
20	Bandhan Bank, Udaipur, (ATM)	15	1st 3 years @ ₹ 6,000 thereafter increase of 10% every after 3 years	6,000	8,791	2,637	11,429
21	Punjab National Bank (PNB), Gokulpur	20	1st 5 years @ ₹ 25,000 thereafter increase of 15% every after 5 years	25,000	37,450	11,235	48,685
22	Tripura Gramin Bank (TGB), Gangacherra	10	1st 5 year @ ₹ 9,035 thereafter increase of 15% every after 5 years	9,035	5,828	1,748	7,576
23	State Bank of India (SBI), Ramesh Chowmuhani	9	For 9 years @ ₹ 28,888	28,888	17,333	5,200	22,533
	SBI, Ramesh Chowmuhani	5	For 5 years @ ₹ 34,665	34,665	12,479	6,240	18,719
24	Tripura State Cooperative Bank (TSCB), Mirza	15	1st 5 year @ ₹ 6,885 thereafter increase of 15% every after 5 years	6,885	9,562	2,869	12,431
25	PNB, Bagma		Rent @ ₹ 13,500	13,500	4,860	2,430	7,290
26	TGB, Udaipur	10	1st 5 year @ ₹ 69,072 thereafter increase of 15% every after 5 years	69,072	44,551	13,365	57,917
27	TGB_Udaipur, RM_office	10	1st 5 year @ ₹ 18,000 thereafter increase of 25% every after 5 years	18,000	12,150	3,645	15,795
28	ESAF Bank, Udaipur	9	1st 3 year @ ₹ 50,000 thereafter increase of 15% every after 3 years	50,000	34,725	10,418	45,143
29	TSCB, Salgara	10	1st 3 year @ ₹ 3,500 thereafter increase of 15% every after 3 years	3,500	2,431	729	3,160
30	TGB, Gokulpur	10	1st 5 year @ ₹ 19,431 thereafter increase of 15% every after 5 years	19,431	12,533	3,760	16,293
				Total	**3,88,827**	**1,27,551**	**5,16,377**

Appendix 5.3.2(B)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Amarpur

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/ month	SD due	RF due	Total due
1	Bandhan Bank, Amarpur	8	Monthly rent @ ₹ 6,000 shall be enhanced at the rate of 15% after every 5 years	6,000	3,870	1,161	5,031
2	TGB, Amarpur	10	Monthly rent @ ₹ 16,900 shall be enhanced at the rate of 20% after every 5years	16,900	11,154	3,346	14,500
	TGB, Amarpur	10	Monthly rent @ ₹ 36,250 shall be enhanced at the rate of 20% after every 5 years	36,250	23,925	7,178	31,103
3	TSCB, Amarpur	6	Montly rent @ ₹ 12,292 shall be enhanced at the rate of 15% after every 3 years	12,292	7,928	2,378	10,307
4	SBI_Amarpur	5	Monthly rent @ ₹ 27,947 for 5 years	27,947	10,061	5,030	15,091
	SBI, Amarpur	10	Monthly rent @ ₹ 33,536 shall be enhanced at the rate of 15% after every 5 years	33,536	21,631	6,489	28,120
5	SBI, Amarpur (ATM)	4	For 5 years @ ₹ 1,200	1,200	432	216	648
	SBI, Amarpur (ATM)	10	For 5 years @ ₹ 1,400	1,400	840	252	1,092
6	TGB, Natunbazar	10	Monthly rent @ ₹ 8,670 shall be enhanced at the rate of 15% after every 5 years	8,670	5,592	1,678	7,270
7	PNB, Natunbazar (Branch)	10	Monthly rent @ ₹ 9,240 shall be enhanced at the rate of 15% after every 5 years	9,240	5,960	1,788	7,748
8	PNB, Natunbazar (ATM)	10	Monthly rent @ ₹ 4,000 shall be enhanced at the rate of 15% after every 5 years	4,000	2,580	774	3,354
9	TSCB, Natunbazar	15	Monthly rent @ ₹ 6,900 shall be enhanced at the rate of 15% after every 5 years	6,900	9,584	2,875	12,459
10	TGB, Ompi (Branch)	10	Monthly rent @ ₹ 8,504 shall be enhanced at the rate of 15% after every 5 years	8,504	5,485	1,645	7,130
11	TGB, Ompi (ATM)	10	Monthly rent @ ₹ 3,000 shall be enhanced at the rate of 15% after every 5 years	3,000	1,935	581	2,516
12	TGB, Taidu	10	Monthly rent @ ₹ 17,100 shall be enhanced at the rate of 15% after every 5 years	17,100	1,1030	3,309	14,338
				Total	**1,22,006**	**38,700**	**1,60,706**

Appendix 5.3.2(C)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
1	Agartlal Cooperative Urban Bank (ACUB), Agartala	10	Monthly rent @ ₹ 45,000 shall be enhanced at the rate of 20% after every 3 years	45,000	29,700	8,910	38,610
2	ACUB, Joynagar	5	Montly rent @ ₹ 20,160 for 5 years	20,160	7,258	3,629	10,886
3	Axis Bank, Kunjaban	9	Monthly rent @ ₹ 15,000 shall be enhanced at the rate of 10% after every 3 years	15,000	9,960	3,654	13,614
4	Axis Bank, Sankar Chowmuhani	9	Monthly rent @ ₹ 66,000 shall be enhanced at the rate of 12% after every 3 years	66,000	44,542	13,363	57,905
5	Bandhan Bank, Agartala	9	Monthly rent @ ₹ 89,000 shall be enhanced at the rate of 15% after every 3 years	89,000	61,810	18,543	80,354
6	Bandhan Bank, Narayanpur Bazar	20	Monthly rent @ ₹ 14,000 shall be enhanced at the rate of 10% after every 5 years	14,000	19,492	5,848	25,340
7	Bandhan Bank, Lake Chowmuhani Bazar	20	Monthly rent @ ₹ 23,000 shall be enhanced at the rate of 10% after every 5 years	23,000	32,023	9,607	41,630
8	Bandhan Bank, kathaltali	10	Monthly rent @ ₹ 10,000 shall be enhanced at the rate of 10% after every 5 years	10,000	6,300	1,890	8,190
9	Bandhan Bank, Bordawali	10	Monthly rent @ ₹ 33,356 shall be enhanced at the rate of 08 % after every 5 years	33,356	43,344	15,770	59,114
10	Federal Bank, Agartala	15	Monthly rent @ ₹ 60,930 shall be enhanced at the rate of 25% after every 5 years	60,930	92,918	27,875	1,20,793
11	HDFC Bank, Nutannagar	15	Monthly rent @ ₹ 29,003 shall be enhanced at the rate of 15% after every 3 years	29,003	46,961	15,385	62,346
12	HDFC Bank, Math Chowmuhani	15	Monthly rent @ ₹ 65,480 shall be enhanced at the rate of 15% after every 3 years	65,480	1,05,987	34,734	1,40,721
13	HDFC, Sankar Chowmuhani	15	Monthly rent @ ₹ 89,250 shall be enhanced at the rate of 15% after every 3 years	89,250	1,44,451	47,343	1,91,794
14	IDFC, Agartala	9	Monthly rent @ ₹ 35,000 shall be enhanced at the rate of 15% after every 3 years	35,000	24,337	8,867	33,205
15	Indusind Bank, CR Road	9	Monthly rent @ ₹ 59,500 shall be enhanced at the rate of 10% every after 3 years	59,500	39,419	14,494	53,913
16	Indian Overseas Bank (IOB), Agartala (ATM)	10	Monthly rent @ ₹ 10,000 shall be enhanced at the rate of 15% every after 5 years	10,000	6,450	1,935	8,385

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
17	Northeast Small Finance Bank (NESFB), Agartala	16	Monthly rent @ ₹ 34,375 for 10 years & after 10 years rent shall be enhanced at the rate of 15% every after 3 years	34,375	47,747	14,324	62,071
18	NESFB, Durjoynagar	6	Monthly rent @ ₹ 11,040 for 6 years	11,040	6,624	1,987	8,611
19	PNB, GB Bazar	10	Monthly rent @ ₹ 15,260 shall be enhanced at the rate of 20% after every 5 years	15,260	22,218	6,666	28,884
20	PNB, Baramura_GTP Branch	10	Monthly rent @ ₹ 16,835 shall be enhanced at the rate of 20% after every 5 years	16,835	24,512	7,353	31,865
21	PNB, AK Road_Branch	15	Monthly rent @ ₹ 8,800 shall be enhanced at the rate of 20% after every 5 years	8,800	12,813	3,844	16,657
22	PNB, Camper Bazar	10	Monthly rent @ ₹ 3,500 shall be enhanced at the rate of 20% after every 5 years	3,500	2,310	693	3,003
	PNB, Camper Bazar	15	Monthly rent @ ₹ 18,000 shall be enhanced at the rate of 15% after every 5 years	18,000	25,002	7,501	32,503
23	PNB, Chandrapur	15	Monthly rent @ ₹ 15,300 shall be enhanced at the rate of 15% after every 5 years	15,300	21,252	6,375	27,627
24	PNB, Chandrapur (ATM)	10	Monthly rent @ ₹ 5,500 shall be enhanced at the rate of 15% after every 5 years	5,500	3,548	1,064	4,612
25	PNB, Kaman Chowmuhani	10	Monthly rent @ ₹ 66,769 shall be enhanced at the rate of 20% after every 5 years	66,769	44,067	13,220	57,287
26	PNB, Mantribari Road	12	Monthly rent @ ₹ 73,500 shall be enhanced at the rate of 15% after every 5 years	73,500	1,10,104	33,031	1,43,135
27	PNB, Mantribari Road (ATM)	12	Monthly rent @ ₹ 6,500 shall be enhanced at the rate of 15% after every 5 years	6,500	9,737	2,921	12,658
28	PNB, Ramnagar	15	Monthly rent @ ₹ 26,960 shall be enhanced at the rate of 20% after every 5 years	26,960	39,254	11,776	51,030
29	PNB, Ramnagar (ATM)	10	Monthly rent @ ₹ 7,500 shall be enhanced at the rate of 15% after every 5 years	7,500	4,838	1,451	6,289
30	SBI, AGMC	10	For 10 years @ ₹ 13,875/ month	13,875	8,325	2,498	10,823
31	SBI, Assam Rifles	2	For 2 years @ ₹ 12,692/ month	12,692	4,569	2,285	6,854
	SBI, Assam Rifles	5	For 5 years @ ₹ 13,375/ month	13,375	4,815	2,408	7,223
32	SBI, Assam Rifles (ATM)	5	For 5 years @ ₹ 850/ month	850	306	153	459
33	SBI, Secretariat	5	For 5 years @ ₹ 4,788 /month	4,788	1,724	862	2,586
34	SBI, Secretariat. (Branch office and ATM)	5	For 5 years @ ₹ 5,378/ month	5,378	1,936	968	2,904

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
35	SBI, Salbagan	10	For 10 years @ ₹ 10,376/month	10,376	6,226	1,868	8,093
36	SBI, Usha Bazar (ATM)	5	For 5 yrars @ ₹ 9,150/month	9,150	3,294	1,647	4,941
37	SBI, RBO &RACC South	20	Monthly rent @ ₹ 1,83,084 for 10 years	1,83,084	21,9701	65,910	2,85,611
38	SBI, Agartala Bazar Branch	10	Monthly rent @ ₹ 1,19,100 for 10 years	1,19,100	71,460	21,438	92,898
39	SBI, Akhaura Road	10	Monthly rent for first 5 years @ ₹ 16,506 & enhanced to @ ₹ 27,510 for next 5 years.	16,506	13,205	3,961	17,166
40	SBI, Amtali	10	Monthly rent for first 5 years @ ₹ 25,413 & enhanced to @ ₹ 37,050 for next 5 years.	25,413	18,739	5,622	24,361
41	SBI, Milanchakra (ATM)	5	Monthly rent @ ₹ 6,000 for 5 years	6,000	2,160	1,080	3,240
42	SBI, Nagerjola (ATM)	10	Monthly rent for first 5 years @ ₹ 5,400 & enhanced to @ ₹ 6,500 for next 5 years.	5,400	3,570	1,071	4,641
43	SBI, Radhanagar (ATM)	5	Monthly rent @ ₹ 6,382 for 5 years	6,382	2,298	1,149	3,446
44	SBI, Rajdhani Petroleum (ATM)	5	Monthly rent @ ₹ 5,000 upto 31 March 2021 & enhanced to @ ₹ 5,750 w.e.f. 1 April 2021	5,000	1,935	968	2,903
45	SBI, Chandrapur	5	Monthly rent @ ₹ 52,048 for 5 years	52,048	18,737	9,369	28,106
46	SBI, CR Road	5	Monthly rent @ ₹ 62,000 for 5 years	62,000	22,320	11,160	33,480
	SBI, CR Road	5	Monthly rent @ ₹ 90,000 for 5 years	90,000	32,400	16,200	48,600
47	SBI, CR Road (ATM)	5	Monthly rent @ ₹ 5,625 for 5 years	5,625	2,025	1,013	3,038
48	SBI, Dukli	10	Monthly rent @ ₹ 13,992 upto 30 June 2020 & enhanced to @ ₹ 16,650 w.e.f 1 July 2020	13,992	9,193	2,758	11,950
49	SBI, Jogendranagr	10	Monthly rent @ ₹ 36,960 shall be enhanced at the rate of 15% after every 5 years	36,960	23,839	7,152	30,991
50	SBI, Dukli (ATM)	10	Monthly rent @ ₹ 6,000 upto 30 June 2017 & enhanced to @ ₹ 8,000 w.e.f 1 July 2017	6,000	4,200	1,260	5,460
51	SBI, MBB College	5	Monthly rent @ ₹ 66,888 for 5 years	66,888	24,080	12,040	36,120
52	SBI, MBB College (ATM)	5	Monthly rent @ ₹ 2,000 for 5 years	2,000	720	360	1,080
53	SBI, Badharghat (ATM)	10	Monthly rent @ ₹ 8,000 upto 30 June 2022 & enhanced to @ ₹ 11,000 w.e.f 1 July 2022	8,000	5,700	1,710	7,410
54	SBI, ONGC	5	Monthly rent @ ₹ 71,397 for 5 years	71,397	25,703	12,851	38,554
55	SBI, PBB branch	20	Monthly rent @ ₹ 91,542 for 20 years	91,542	1,09,850	32,955	1,42,806

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
56	SBI, RACC North	10	Monthly rent @ ₹ 1,49,744 shall be enhanced at the rate of 25% after every 5 years	1,49,744	1,01,077	30,323	1,31,400
57	SBI, RMS Chowmuhani	10	Monthly rent @ ₹ 1,15,325 for 10 years	1,15,325	69,195	20,759	89,954
58	SBI, RMS Chowmuhani (ATM)	5	Monthly rent @ ₹ 10,000 for 5 years	10,000	3,600	1,800	5,400
59	SBI, TLA (ATM)	5	Monthly rent @ ₹ 8,400 for 5 years	8,400	3,024	1,512	4,536
60	SBI, TMC	7	Monthly rent @ ₹ 8,189 for 7 years	8,189	4,913	1,474	6,387
	SBI, TMC	5	Monthly rent @ ₹ 17,620 for 5 years	17,620	6,343	3,172	9,515
61	SBI, TMC (ATM)	5	Monthly rent @ ₹ 1,607 for 5 years	1,607	579	289	868
62	SBI, University	10	Monthly rent @ ₹ 20,000 for 10 years	20,000	12,000	3,600	15,600
63	SBI, University (ATM)	10	Monthly rent @ ₹ 846 for 10 years	846	508	152	660
64	TGB, Abhoynagar	15	Monthly rent @ ₹ 2,88,714 shall be enhanced at the rate of 20% after every 5 years	2,88,714	4,20,367	1,26,110	5,46,477
65	TGB, Agartala	10	Monthly rent was @ ₹ 44,226 w.e.f. 14 December 2014 & enhanced to @ ₹ 73,725 w.e.f. 14 December 2019	44,226	35,385	10,616	46,001
66	TGB, Aralia	5	Monthly rent @ ₹ 8,631 for 5 years	8,631	5,179	1,554	6,732
67	TGB, Badharghat	10	Monthly rent was @ ₹ 10,975 w.e.f. 4 August 2015 & enhanced to @ ₹ 16,615 w.e.f. 4 August 2020	10,975	8,277	2,483	10,760
68	TGB, Bardowali	19	Monthly rent @ ₹ 63,567 shall be enhanced at the rate of 20% after every 5 years	63,567	1,02,377	30,713	1,33,090
69	TGB, Camper Bazar	10	Monthly rent @ ₹ 6,490 shall be enhanced at the rate of 20% after every 5 years	6,490	4,283	1,285	5,568
	TGB, Camper Bazar	10	Monthly rent @ ₹ 13,200 shall be enhanced at the rate of 20% after every 5 years	13,200	8,712	2,614	11,326
70	TGB, Capital Complex	10	Monthly rent @ ₹ 13,200 /month, after 5 years rent was @ ₹ 18,729	13,200	9,579	2,874	12,452
71	TGB, Dhaleswar	5	Monthly rent @ ₹ 31,280 for 5 years	31,280	11,261	5,630	16,891
72	TGB, Durga Chowmuhani	10	Monthly rent @ ₹ 20,960 for 10 years	20,960	12,576	3,773	16,349
73	TGB, Hapania	15	Monthly rent @ ₹ 18,125 shall be enhanced at the rate of 15% after every 5 years	18,125	25,175	7,553	32,728
74	TGB, Jogendranagar	15	Monthly rent @ ₹ 16,888 shall be enhanced at the rate of 15% after every 5 years	16,888	23,457	7,037	30,494

Appendix 5.3.2(C) (contd.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
75	TGB, Joynagar	15	Monthly rent @ ₹ 51,604 shall be enhanced at the rate of 15% after every 5 years	51,604	71,677	21,503	93,180
76	TGB, MB Tila	15	Monthly rent @ ₹ 22,987 shall be enhanced at the rate of 20% after every 5 years	22,987	33,470	10,041	43,510
77	TGB, Nutunnagar	15	Monthly rent @ ₹ 15,000 shall be enhanced at the rate of 20% after every 5 years	15,000	21,840	6,552	28,392
78	TGB, New Kunjaban Township	15	Monthly rent @ ₹ 11,930 shall be enhanced at the rate of 20% after every 5 years	11,930	17,370	5,211	22,581
79	TGB, Pratapgarh	15	Monthly rent @ ₹ 10,634 shall be enhanced at the rate of 20% after every 5 years	10,634	15,482	4,645	20,127
80	TGB, RO West	15	Monthly rent @ ₹ 40,000 shall be enhanced at the rate of 15% after every 5 years	40,000	55,560	16,668	72,228
81	TGB, MG Bazar	10	Monthly rent @ ₹ 46,364 shall be enhanced at the rate of 15% after every 5 years	46,364	66,392	19,918	86,310
82	TSCB_ Battala	10	Monthly rent @ ₹ 34,840 shall be enhanced at the rate of 10% after every 3 years	34,840	23,064	6,919	29,983
83	TSCB, Battala Evening	10	Monthly rent @ ₹ 10,171 shall be enhanced at the rate of 15% after every 3 years	10,171	7,064	2,119	9,183
84	TSCB, Capital Complex	10	Monthly rent @ ₹ 4,384 for 10 years	4,384	2,630	789	3,420
85	TSCB, Durga Chowmuhani	12	Monthly rent @ ₹ 1,600 for 12 years	1,600	1,920	576	2,496
86	TSCB, GB Bazar	6	Monthly rent @ ₹ 17,250 shall be enhanced at the rate of 15% after every 3 years	17,250	11,126	3,338	14,464
	TSCB, GB Bazar	15	Monthly rent @ ₹ 25,578 shall be enhanced at the rate of 15% after every 3 years	25,578	41,388	12,416	53,804
87	TSCB, Gukhabasti	10	Monthly rent @ ₹ 12,668 shall be enhanced at the rate of 15% after every 5 years	12,668	8,171	2,451	10,622
	TSCB, Gukhabasti	4	For 4 years @ ₹ 16,769/month	16,769	6,037	3,018	9,055
88	TSCB, Lake Chowmuhani	20	Monthly rent @10,000 shall be enhanced at the rate of 15% after every 5 years	10,000	14,980	4,494	19,474
89	TSCB, MB Tilla	15	Monthly rent @ ₹ 12,340 shall be enhanced at the rate of 15% after every 5 years	12,340	17,140	5,142	22,282

Appendix 5.3.2(C) (concld.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Sadar

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent per month	SD due	RF due	Total due
90	TSCB, MG Bazar	9	Monthly rent @ ₹ 57,600 shall be enhanced at the rate of 10% after every 3 years	57,600	38,131	11,439	49,571
91	TSCB, Mahesh Khola	10	For 10 years @ ₹ 3,485/month	3,485	2,091	627	2,718
92	Ujjavan Small Finance, Agartala	9	1st year monthly rent @ ₹ 1,20,000 shall be enhanced at the rate of 5% after every year	1,20,000	88,243	31,864	1,20,107
93	Yes Bank, Agartala	12	Monthly rent @ ₹ 1,01,250 shall be enhanced at the rate of 10% after every 3 years	1,01,250	1,41,000	60,944	2,01,944
Total					**32,84,650**	**10,62,762**	**43,47,412**

Appendix 5.3.2 (D)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Jirania

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/ month	SD due	RF due	Total due
1	Canara Bank, NIT	10	Monthly rent @ ₹ 15,000 shall be enhanced at the rate of 10% after every 3 years	15,000	9,000	2,700	11,700
2	IOB, Ramchandra Nagar	10	Monthly rent @ ₹ 4,896 shall be enhanced at the rate of 20% after every 5 years	4,896	3,231	969	4,201
	IOB, Ramchandra Nagar	3	For 3 years @ ₹ 7,050	7,050	2,538	1,269	3,807
3	NESF Bank, Jirania	10	Monthly rent @ ₹ 11,655 shall be enhanced at the rate of 15% after every 3 years	11,655	8,094	2,428	10,522
4	NESF Bank, Khumulwng	15	Monthly rent @ ₹ 8,000 shall be enhanced at the rate of 15% after every 5 years	8,000	11,112	3,334	14,446
5	PNB, Khumulwng	15	Monthly rent @ ₹ 3,870 shall be enhanced at the rate of 15% after every 5 years	3,870	5,375	1,612	6,987
6	PNB, Mandai	10	Monthly rent @ ₹ 10,200 shall be enhanced at the rate of 20% after every 5 years	10,200	6,732	2,020	8,752
7	PNB, Ranirbazar (ATM)	10	Monthly rent @ ₹ 5,999 shall be enhanced at the rate of 20% after every 5 years	5,999	3,959	1,188	5,147
8	SBI, Khumulwng	5	Monthly rent @ ₹ 18,000 for 5 years	18,000	6,480	3,240	9,720
9	SBI, NIT	10	Monthly rent @ ₹ 26,770 for 10 Years	26,770	16,062	4,819	20,881
10	SBI, Ranir Bazar	10	Monthly rent @ ₹ 17,512 shall be enhanced at the rate of 25% after every 5 years	17,512	11,821	3,546	15,367
11	SBI, Ranir Bazar (ATM)	5	Monthly rent @ ₹ 5,000 for 5 Years	5,000	1,800	900	2,700
12	TGB, Bankimnagar	10	Monthly rent @ ₹ 11,264 shall be enhanced at the rate of 15% after every 5 years	11,264	7,265	2,180	9,445
13	TGB, Champaknagar	10	Monthly rent @ ₹ 15,800 shall be enhanced at the rate of 15% after every 5 years	15,800	10,191	3,057	13,248
14	TGB, Debinagar	10	Monthly rent @ ₹ 4,800 shall be enhanced at the rate of 15% after every 5 years	4,800	3,096	929	4,025
15	TGB, Kashipur	10	Monthly rent @ ₹ 18,728 shall be enhanced at the rate of 20% after every 5 years	18,728	12,360	3,708	16,068
16	TGB, Khumulwng	15	Monthly rent@ ₹ 4,450 for 15 years	4,450	5,340	1,602	6,942

Appendix 5.3.2 (D) (concld.)

Statement showing list of various bank branches and ATMs not having registered lease agreement under SRO, Jirania

(Reference: Paragraph 5.3.7.3)

(in ₹)

Sl. No.	Name of the Lessee	Term	Condition	Rent/ month	SD due	RF due	Total due
17	TGB, Mandai	10	Monthly rent @ ₹ 3,584 shall be enhanced at the rate of 15% after every 5 years	3,584	2,312	693	3,005
	TGB, Mandai	10	Monthly rent @ ₹ 4,166 shall be enhanced at the rate of 15% after every 5 years	4,166	2,687	806	3,493
18	TGB, NIT	10	Monthly rent @ ₹ 10,220 for 10 years	10,220	6,132	1,840	7,972
19	TSCB, Champaknagar	10	Monthly rent @ ₹ 9,500 shall be enhanced at the rate of 15% after every 3 years	9,500	6,598	1,979	8,577
20	TSCB, Khayerpur	10	Monthly rent @ ₹ 12,880 shall be enhanced at the rate of 15% after every 3 years	12,880	8,945	2,684	11,629
21	TGB, Mohanpur	10	Monthly rent @ ₹ 17,740 for 10 years	17,740	10,644	3193	13,837
Total					**1,61,775**	**50,695**	**2,12,469**

Appendix 5.3.3

Statement showing the list of lessees who had made short payment of stamp duty or registration fees

(Reference: Paragraph 5.3.7.4)

(in ₹)

Sl. No.	Name of the Lessee	SD to be paid	RF to be paid	SD paid	RF paid	Total paid	SD due	RF due
SRO, Udaipur								
1	Bank of Borada (BOB), Mirza	2,310	693	2,500	633	3,133	0	60
	BOB, Mirja	9,723	2,917	2,520	1,263	3,783	7,203	1,654
2	Bank of India (BOI), Udaipur	71,180	21,354	71,500	15,919	87,419	0	5,435
3	Central bank of India, Udaipur	9,675	2,903	9,000	2,703	11,703	675	200
4	IDBI, Udaipur	33,089	14,544	35,000	10,608	45,608	0	3,936
5	PNB, Kakraban	9,900	2,970	9,000	2,703	11,703	900	267
6	PNB, Killa	12,578	3,773	11,700	3,513	15,213	878	260
7	PNB, Salgarah	3,950	1,185	3,600	2,163	5,763	350	0
8	SBI, Udaipur	2,92,110	87,633	2,59,700	77,921	3,37,621	32,410	9,712
9	IOB, Udaipur	7,256	2,177	6,750	2,098	8,848	506	79
10	Bank of India (BOI), Jamjuri	26,797	8,039	28,000	6,003	34,003	0	2,036
11	Ujjavan Bank, Udaipur	31,610	9,483	10,800	4,838	15,638	20,810	4,645
12	SBI, Gokulpur	9,235	3,377	5,020	3,033	8,053	4,215	344
13	Shri Abhik Datta	2,970	891	2,700	813	3,513	270	78
14	National Insurance Co. Ltd., Udaipur	14,466	4,340	11,400	3,423	14,823	3,066	917
15	Narayan Ch. Saha	3,780	1,890	3,600	1,803	5,403	180	87
						Total	**71,463**	**29,709**
SRO Amarpur								
1	UCO Bank, Amarpur	15,279	4,584	6,600	1,983	8,583	8,679	2,601
2	PNB, Amarpur	19,459	5,838	11,050	4,818	15,868	8,409	1,020
3	IDBI, Rangamati	7,974	3,463	7,230	2,163	9,393	744	1,300
4	IDBI, Ompi	4,002	1,732	4,600	1,083	5,683	0	649
	IDBI, Ompi	5,317	2,298	4,800	1,443	6,243	517	855
5	Bajaj Finance, Amarpur	10,765	3,229	9,300	2,793	12,093	1,465	436
6	Hindustan Petroleum Corporation	19,892	5,968	1,400	534	1,934	18,492	5,434
Total							**38,306**	**12,295**

Appendix 5.3.3 (concld.)

Statement showing the list of lessees who had made short payment of stamp duty or registration fees

(Reference: Paragraph 5.3.7.4)

(in ₹)

Sl. No.	Name of the Lessee	SD to be paid	RF to be paid	SD paid	RF paid	Total paid	SD due	RF due
SRO Sadar								
1	Axis bank, Dhaleswar	45,923	19,715	46,000	13,773	59,773	0	5,942
2	BOI, Melarmath	34,187	10,256	34,100	10,263	44,363	87	0
3	BoB, Ramnagar	29,327	12,784	30,000	8,793	38,793	0	3,991
4	ICICI, Sankar Chowmahoni	93,064	30,767	93,300	25,837	1,19,137	0	4,930
5	Indian Bank, Gurkhabasti	17,266	5,180	8,650	2,598	11,248	8,616	2,582
6	Indian Bank, HGB Road	162908	48872	67000	20,043	87,043	95,908	28,829
7	Indus Bank, Agartala	43,657	17,588	40,000	17,617	57,617	3,657	0
8	PNB, Usha Market	31,508	9,452	26,000	4,293	30,293	5,508	5,159
9	PNB, Barjala	14,283	4,285	6,500	1,953	8,453	7,783	2,332
10	PNB, Battala Super Market	88,618	26,585	41,500	12,363	53,863	47,118	14,222
11	PNB, Dhaleswar	18,928	5,678	8,600	2,538	11,138	10,328	3,140
12	PNB, MG Bazar	38,438	11,532	9,510	5,238	14,748	28,928	6,294
13	PNB, Badharghat	14,560	4,368	6,600	1,983	8,583	7,960	2,385
14	SBI, AD Nagar	48,593	14,578	40,700	12,225	52,925	7,893	2,353
15	SBI, Usha Bazar	23,688	7,106	21,100	6,320	27,420	2,588	786
16	South Indian Bank, Agartala	85,400	25,620	38,000	15,513	53,513	47,400	10,107
17	UCO Bank, Purbasha	60,600	21,915	50,000	14,988	64,988	10,600	6,927
18	Union Bank, Agartala	51,407	15,422	41,000	15,438	56,438	10,407	0
19	Union Bank, Kasharipatti	21,124	9,141	30,500	6,333	36,833	0	2,808
20	Union Bank, LN Bari	19,446	5,834	21,000	5,676	26,676	0	158
Total							**2,94,779**	**1,02,946**
SRO Jirania								
1	SBI, RK Nagar	26,426	7,928	24,000	7,050	31,050	2,426	878
2	Reliance Jio Infratel Pvt. Ltd, Jirania	10,832	3,426	11,300	3,380	14,680	0	46
3	ICICI Jirania	13,270	4,872	13,500	4,063	17,563	0	809
Total							**2,426**	**1,733**

Appendix 5.4.1

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
1	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXN	2018-19	6,59,335
			2019-20	4,19,81,441
2	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX0	2018-19	69,32,150
			2019-20	3,29,85,964
3	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXD	2018-19	10,81,063
			2020-21	3,48,19,204
4	ITC mismatch between GSTR 2A and GSTR 3B	1xXXXXXXXXXXX3	2018-19	56,12,392
			2019-20	3,00,99,644
5	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXI	2018-19	3,04,01,164
			2019-20	35,879
			2020-21	50,648
6	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXM	2018-19	1,75,34,964
			2019-20	1,21,31,726
7	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXL	2018-19	1,44,70,409
			2019-20	1,35,43,015
8	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX8	2018-19	5,80,135
			2019-20	2,66,09,181
9	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXW	2018-19	2,52,53,211
			2019-20	18,74,821
10	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXZ	2018-19	2,72,372
			2019-20	2,53,68,479
11	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXM	2018-19	1,85,77,143
			2020-21	45,57,347
12	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX2	2018-19	1,00,50,180
			2019-20	1,10,30,513
			2020-21	7,75,552
13	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXI	2018-19	2,19,959
			2019-20	2,06,88,803
14	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX0	2018-19	17,41,496
			2020-21	1,84,23,728
15	ITC passed on without supplier remitting tax	1XXXXXXXXXXXXXP	2019-20	3,89,896
			2020-21	18,73,017
16	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXL	2018-19	2,16,55,633
			2019-20	2,59,13,284
			2020-21	1,39,273
17	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXX3	2018-19	4,67,93,397
18	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXH	2018-19	2,34,48,829
			2019-20	34,72,193

Appendix 5.4.1 (contd.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
19	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXS	2019-20	70,39,352
20	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2019-20	67,95,921
21	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXZ	2019-20	17,31,263
			2018-19	42,51,834
22	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2018-19	5,87,698
			2019-20	8,53,017
			2020-21	42,60,410
23	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXX1	2018-19	55,84,535
			2020-21	50,864
24	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXG	2018-19	55,03,548
25	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2019-20	48,00,052
			2018-19	3,25,415
26	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXXX8	2018-19	46,33,534
27	Incorrect availing of ISD credit	1XXXXXXXXXXXXXJ	2018-19	6,62,340
28	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXH	2018-19	2,19,694
			2019-20	37,64,756
29	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX2	2018-19	37,62,544
30	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX0	2019-20	37,49,927
31	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXW	2018-19	32,43,399
32	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXL	2018-19	25,30,409
33	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXH	2018-19	7,49,144
			2019-20	3,09,370
34	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXB	2018-19	31,996
			2019-20	8,91,660
35	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXO	2020-21	7,91,792
36	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX5	2018-19	2,51,395
			2019-20	4,90,533
37	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXS	2019-20	6,35,445

Appendix 5.4.1 (contd.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
38	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXL	2018-19	10,375
			2020-21	5,31,697
			2019-20	35,817
39	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXW	2018-19	38,30,520
			2020-21	15,789
40	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXW	2018-19	32,43,397
41	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXV	2019-20	22,69,906
42	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXH	202021	10,92,436
			2018-19	19,82,976
			2019-20	2,64,339
43	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXC	2018-19	59,70,139
44	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXV	2018-19	48,93,612
45	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXR	2018-19	3,21,499
			2020-21	25,55,949
46	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXG	2019-20	20,08,356
47	Unsettled liabilities	1XXXXXXXXXXXXXT	2018-19	4,04,69,622
			2019-20	4,04,80,692
48	Unsettled liabilities	1XXXXXXXXXXXXXC	2018-19	9,836
			2019-20	12,352
			2020-21	7,19,25,664 7,19,25,664
49	Unsettled liabilities	1XXXXXXXXXXXXXM	2018-19	1,31,240
			2019-20	3,52,11,592
			2020-21	67,32,284
50	Unsettled liabilities	1XXXXXXXXXXXXXX	2018-19	64,30,894
			2019-20	1,34,25,000 1,34,25,000
			2020-21	2,01,02,004 2,01,02,004
51	Unsettled liabilities	1XXXXXXXXXXXXX3	2019-20	1,24,164
			2020-21	3,44,14,796
52	Unsettled liabilities	1XXXXXXXXXXXXXW	2018-19	2,96,16,296

Appendix 5.4.1 (contd.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
53	Unsettled liabilities	1XXXXXXXXXXXXXS	2018-19	2,016
			2019-20	2,58,62,292
			2020-21	36,93,456
54	Unsettled liabilities	1XXXXXXXXXXXXXV	2018-19	37,88,088
			2020-21	3,01,35,168
55	Unsettled liabilities	1XXXXXXXXXXXXX9	2019-20	1,11,19,530
			2020-21	1,11,46,787
56	Unsettled liabilities	1XXXXXXXXXXXXXR	2020-21	2,42,44,184
57	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXT	2018-19	3,73,75,728
			2019-20	4,06,10,056
58	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXT	2018-19	1,31,682
			2019-20	2,06,30,898
			2020-21	1,08,21,213
59	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXX1	2018-19	20,71,544
			2019-20	37,48,441
60	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXX8	2018-19	50,07,267
61	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXB	2018-19	31,47,658
62	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXG	2018-19	24,15,574
63	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXX4	2018-19	22,26,756
64	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXL	2018-19	21,13,040
65	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXY	2018-19	16,47,586
66	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXT	2018-19	21,575
			2019-20	15,88,448
67	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXXXI	2019-20	9,48,832
			2020-21	5,71,240
68	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXI	2018-19	44,74,903
69	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXX	2018-19	43,36,551
			2020-21	3,830
70	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXX0	2019-20	36,09,330
71	Mismatch in tax paid between books of accounts and returns (table 9R)	1XXXXXXXXXXXXXN	2018-19	20,53,147

Appendix 5.4.1 (contd.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
72	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXJ	2018-19	6,71,081
			2019-20	2,16,377
73	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXX1	2019-20	4,03,635
74	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXA	2019-20	206,804
75	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXE	2018-19	65,320
76	Under-declaration of taxable supplies by comparing TDS returns	1XXXXXXXXXXXXXU	2019-20	2,40,986
77	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXQ	2020-21	19,87,872
78	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXP	2018-19	12,30,882
79	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXO	2018-19	3,64,000
80	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXX1	2020-21	1,70,395
81	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXO	2019-20	3,29,32,93,280
82	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXQ	2018-19	24,03,62,828
			2019-20	15,48,19,278
			2020-21	74,84,53,459
83	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXL	2019-20	53,83,52,663
84	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXX2	2020-21	32,66,76,230
85	Mismatch in taxable turnover declared in GSTR-9C Table 7G	1XXXXXXXXXXXXXL	2019-20	23,95,62,632
86	Ineligible composition levy	1XXXXXXXXXXXXXK	2018-19	1,75,00,000
			2019-20	9,42,38,096
			2020-21	7,90,00,000

Appendix 5.4.1 (contd.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
87	Ineligible composition levy	1XXXXXXXXXXXXXR	2019-20	1,68,87,756
88	Ineligible composition levy	1XXXXXXXXXXXXXI	2018-19	1,32,76,500
89	Ineligible composition levy	1XXXXXXXXXXXXXK	2018-19	1,28,28,015
90	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXT	2019-20	1,43,01,150
91	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXU	2019-20	28,91,840
92	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXJ	2018-19	19,61,605
93	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXY	2018-19	9,27,732
			2019-20	7,41,986
94	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXJ	2018-19	15,94,492
95	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXX8	2019-20	5,65,793
			2020-21	9,82,438
96	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXU	2019-20	12,08,738
97	GSTR 3B was not filed but GSTR 1 is available	1XXXXXXXXXXXXXT	2018-19	10,01,589
98	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	30,582
			2019-20	41,78,141
			2020-21	673
99	Short payment of interest	1XXXXXXXXXXXXXL	201819	4,00,168
			2019-20	33,57,142
			202021	21,223
100	Short payment of interest	1XXXXXXXXXXXXXA	2019-20	35,99,305
101	Short payment of interest	1XXXXXXXXXXXXXH	2018-19	11,91,828
			2019-20	16,04,577
102	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	8,22,424
			2019-20	9,59,039
			2020-21	4,13,492

Appendix 5.4.1 (concld.)

Sample selected for Centralised Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Dimension	GSTIN	Year	Deviation Amount *(in ₹)*
103	Short payment of interest	1XXXXXXXXXXXXXN	2018-19	14,86,888
			2019-20	5,18,424
			2020-21	1,03,737
104	Short payment of interest	1XXXXXXXXXXXXXX	2018-19	8,81,422
			2019-20	11,97,055
105	Short payment of interest	1XXXXXXXXXXXXX6	2018-19	8,89,386
			2019-20	10,32,537
106	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	8,79,426
			2019-20	5,59,325
			2020-21	4,04,363
107	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	5,86,147
			2019-20	9,21,985
			2020-21	2,05,630
108	Short payment of interest	1XXXXXXXXXXXXJ	2018-19	10,78,313
			2019-20	5,56,728
109	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	3,569
			2019-20	13,12,632
			2020-21	2,67,408
110	Short payment of interest	1XXXXXXXXXXXXP	2018-19	4,28,655
			2019-20	6,51,667
			2020-21	4,48,563
111	Short payment of interest	1XXXXXXXXXXXXE	2018-19	14,35,208
			2019-20	28,686
			2020-21	40,442
Total				**7,02,76,91,592**

Appendix 5.4.2

Sample selected for Range Audit

(Reference: Paragraph 5.4.4)

Sl. No.	Charge name
1	Ambassa
2	Udaipur
3	Kailashahar
4	Dharmanagar
5	Belonia

Appendix 5.4.3

Sample selected for Detailed Audit

(Reference: Paragraph 5.4.4)

Sl. No	GSTIN	Jurisdiction Name
1	1XXXXXXXXXXXXD	Charge-I
2	1XXXXXXXXXXXXY	Charge-I
3	1XXXXXXXXXXXXP	Charge-I
4	1XXXXXXXXXXXXZ	Charge-III
5	1XXXXXXXXXXXXL	Charge-III
6	1XXXXXXXXXXXXM	Charge-III
7	1XXXXXXXXXXXX9	Charge-III
8	1XXXXXXXXXXXXU	Charge-IV
9	1XXXXXXXXXXXXM	Charge-V
10	1XXXXXXXXXXXXX	Charge-V
11	1XXXXXXXXXXXXU	Charge-V
12	1XXXXXXXXXXXX3	Charge-VI
13	1XXXXXXXXXXXXZ	Charge-VI
14	1XXXXXXXXXXXXO	Charge - VII
15	1XXXXXXXXXXXX3	Charge - VII
16	1XXXXXXXXXXXXM	Charge - VII
17	1XXXXXXXXXXXXX	Charge - VIII
18	1XXXXXXXXXXXX8	Charge - VIII
19	1XXXXXXXXXXXXI	Charge - VIII
20	1XXXXXXXXXXXXI	Dharmanagar

Appendix 5.4.4

Summary of extent of deviations/ inconsistencies observed

{Reference: Paragraphs 5.4.8 and 5.4.8.4 (i)}

Sl. No	Parameter	Algorithm used	Amount *(in ₹)*	Number of deviations
1	ITC mismatch between GSTR 2A and GSTR 3B	ITC available as per GSTR 2A with all its amendments was compared with the ITC availed in GSTR-3B in table 4A (5) (accrued on domestic supplies) excluding the reversals in table 4B(2) but including the ITC availed in the subsequent year from table 8C of GSTR 9 and blocked credits.	40,83,61,918	14
2	ITC passed on without supplier remitting tax	ITC available from GSTR-2A was compared with Table 8A of GSTR-9 which captures ITC available from GSTR-2A (as an auto-populated non-editable field) but excludes those entries in GSTR-2A where the supplier has not filed GSTR-1 by due date of its filing and also excludes the ITC for the period during which the recipient taxpayer was under composition scheme.	22,62,913	1
3	ITC availed in GSTR 3B filed after the cut-off period.	ITC availed through table 4 of GSTR 3Bs pertaining to period 2018-19 to 2020-21 filed after October of the following year	16,78,40,052	11
4	Incorrect availing of ISD credit	ISD ITC availed in GSTR 9 table 6G or GSTR 3B table 4(A)(4) of recipient was compared with the sum of table 5A, table 8A, and table 9A of GSTR 6 of distributor GSTINs	6,62,340	01
5	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	Reverse Charge Mechanism (RCM) payments in GSTR 9 table 4G (tax payable) were compared with ITC availed in GSTR 9 table 6C, 6D and 6F (ITC availed). In cases where GSTR 9 was not available, RCM payment in GSTR 3B table 3.1(d) was compared with GSTR 3B 4(A)(2) and 4A(3). Greater of difference in GSTR 9 and GSTR 3B considered where both were available	2,19,99,953	11
6	Mismatch of ITC availed between Annual returns and Books of accounts	Positive figure in GSTR 9C table 12F and examination of reasons provided in table 13 for mismatch	1,26,99,363	04
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	Positive figure in GSTR 9C table 14T and examination of reasons provided in table 15 for mismatch	1,57,49,555	04

Appendix 5.4.4 (concld.)

Summary of extent of deviations/ inconsistencies observed

{Reference: Paragraphs 5.4.8 and 5.4.8.4 (i)}

Sl. No	Parameter	Algorithm used	Amount *(in ₹)*	Number of deviations
8	Unsettled liabilities	The greater of tax liability between GSTR 1 (tables 4 to 11), considering advances and amendments, and GSTR 9 (tables 4N, 10 and 11) was compared with tax paid details in GSTR 3B tables 3.1(a) and 3.1(b). In cases where GSTR 9 was not available, GSTR 3B tax paid was compared with GSTR 1 liability.	40,90,77,957	10
9	Suppression of tax liability based on e-way bill verification	GSTR 3B table 3.1(a)+(b) was compared with tax liability declared in the e-way bills and cases where GSTR 3B are less than e-way bills are identified	13,50,77,538	11
10	Mismatch in tax paid between books of accounts and returns	Negative figure in GSTR 9C table 9R and examination of reasons provided in table 10 for mismatch	1,44,77,758	04
11	Under-declaration of taxable supplies by comparing TDS returns	Table 3.1(a) of GSTR 3B was compared with Column 6 of Table 9 of GSTR 2A. Cases where GSTR 3B values are less than that of GSTR 2A are identified.	18,04,205	05
12	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	Unbilled revenue at the beginning of the year in GSTR 9C table 5B should tally with the unbilled revenue of the previous GSTR 9C shown in table 5H. Any mismatch indicates suppression of taxable turnover.	37,53,149	04
13	Mismatch in taxable turnover declared in GSTR 9C table 7G	Negative figure in GSTR 9C table 7G and examination of reasons provided in table 8 for mismatch.	5,54,15,20,370	05
14	Ineligible composition levy	The composition taxpayers whose turnover on all India basis (Central and State jurisdiction) under all GSTINs of the same PAN have crossed the turnover limit of ₹ 50 lakh in 2018-19 and ₹ 75 lakh in 2019-20.	23,37,30,367	04
15	GSTR 3B was not filed but GSTR 1 is available	Taxpayers who have not filed GSTR 3B but have filed GSTR 1 or where GSTR 2A available, indicating taxpayers carrying on the business without discharging tax.	2,61,77,363	08
16	Short payment of interest	Interest calculated at the rate of 18 *per cent* on cash portion of tax payment on delayed filing of GSTR 3B *vis-à-vis* interest declared in GSTR 3B.	3,24,96,790	14
Total			**7,02,76,91,592**	**111**

Appendix 5.4.5 (A)

Replies not received in case of Centralised Audit

(Reference: Paragraph 5.4.8.1)

(₹ in crore)

Sl. No	Audit Dimension	Sample		Department's Reply not received	
		Number	Amount of mismatch	Number	Amount
	1	*2*	*3*	*4*	*5*
1	ITC mismatch between GSTR 2A and GSTR 3B	14	40.84	08	24.17
2	ITC passed on without supplier remitting tax	01	0.23	0	0
3	ITC availed in GSTR 3B filed after the cut-off period.	11	16.78	08	14.91
4	Incorrect availing of ISD credit	01	0.07	0	0
5	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	11	2.20	04	0.31
6	Mismatch of ITC availed between Annual returns and Books of accounts	04	1.27	02	0.66
7	Reconciliation between ITC availed in Annual returns with expenses in financial statements	04	1.57	04	1.57
8	Unsettled liabilities	10	40.91	2	10.59
9	Suppression of tax liability based on e-way bill verification	11	13.51	04	1.04
10	Mismatch in tax paid between books of accounts and returns	04	1.45	01	0.21
11	Under-declaration of taxable supplies by comparing TDS returns	05	0.18	1	0.04
12	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	04	0.38	02	0.06
13	Mismatch in taxable turnover declared in GSTR 9C table 7G	05	554.15	02	443.69
14	Ineligible composition levy	04	23.37	02	2.61
15	GSTR-3B not filed but GSTR 1 available	08	2.62	02	0.29
16	Short payment of interest	14	3.25	04	0.93
Total		**111**	**702.78**	**46**	**501.08**

Appendix 5.4.5 (B)

Cases of non-receipt of departmental reply (ITC/ Tax liability mismatch)

(Reference: Paragraph 5.4.8.1)

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
1	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXN	2018-19	6,59,335
			2019-20	4,19,81,441
2	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXD	2018-19	10,81,063
			2020-21	3,48,19,204
3	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX3	2018-19	56,12,392
			2019-20	3,00,99,644
4	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXI	2018-19	3,04,01,164
			2019-20	35,879
			2020-21	50,648
5	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX8	2018-19	5,80,135
			2019-20	2,66,09,181
6	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXZ	2018-19	2,72,372
			2019-20	2,53,68,479
7	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXM	2018-19	1,85,77,143
			2020-21	45,57,347
8	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXI	2018-19	2,19,959
			2019-20	2,06,88,803
9	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXL	2018-19	2,16,55,633
			2019-20	2,59,13,284
			2020-21	1,39,273
10	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXX3	2018-19	4,67,93,397
11	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXH	2018-19	2,34,48,829
			2019-20	34,72,193
12	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2019-20	67,95,921
13	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXX1	2018-19	55,84,535
			2020-21	50,864
14	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXG	2018-19	55,03,548
15	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXXT	2019-20	48,00,052
			2018-19	3,25,415
16	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXX8	2018-19	46,33,534
17	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXB	2018-19	31,996
			2019-20	8,91,660
18	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXO	2020-21	7,91,792
19	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXX5	2018-19	2,51,395
			2019-20	4,90,533
20	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXXL	2018-19	10,375
			2020-21	5,31,697
			2019-20	35,817
21	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXW	2018-19	32,43,397
22	Mismatch of ITC availed between Annual returns and Books of accounts (Table 12F)	1XXXXXXXXXXXXXH	2020-21	10,92,436
			2018-19	19,82,976
			2019-20	2,64,339

Appendix 5.4.5 (B) (concld.)

Cases of non-receipt of departmental reply (ITC/ Tax liability mismatch)

(Reference: Paragraph 5.4.8.1)

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
23	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXC	2018-19	59,70,139
24	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXV	2018-19	48,93,612
25	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXR	2018-19	3,21,499
			2020-21	25,55,949
26	Reconciliation between ITC availed in Annual returns with expenses in financial statements (Table 14T)	1XXXXXXXXXXXXXG	2019-20	20,08,356
27	Unsettled liabilities	1XXXXXXXXXXXXXC	2018-19	9,836
			2019-20	12,352
			2020-21	7,19,25,664
28	Unsettled liabilities	1XXXXXXXXXXXXXV	2018-19	37,88,088
			2020-21	3,01,35,168
29	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXX8	2018-19	50,07,267
30	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXX4	2018-19	22,26,756
31	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXY	2018-19	16,47,586
32	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXI	2019-20	9,48,832
			2020-21	5,71,240
33	Mismatch in tax paid between books of accounts and returns (Table 9R)	1XXXXXXXXXXXXXN	2018-19	20,53,147
34	Ineligible composition levy	1XXXXXXXXXXXXXI	2018-19	1,32,76,500
35	Ineligible composition levy	1XXXXXXXXXXXXXK	2018-19	1,28,28,015
36	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXY	2018-19	9,27,732
			2019-20	7,41,986
37	GSTR-3B not filed but GSTR 1 available	1XXXXXXXXXXXXXU	2019-20	12,08,738
38	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	4,00,168
			2019-20	33,57,142
			2020-21	21,223
39	Short payment of interest	1XXXXXXXXXXXXX	2018-19	8,81,422
			2019-20	11,97,055
40	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	8,79,426
			2019-20	5,59,325
			2020-21	4,04,363
41	Short payment of interest	1XXXXXXXXXXXXXL	2018-19	3,569
			2019-20	13,12,632
			2020-21	2,67,408
Total				**57,26,91,275**

Appendix 5.4.5 (C)
Cases of non-receipt of departmental reply (Turnover mismatch)

(Reference: Paragraph 5.4.8.1)

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
1	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXX1	2019-20	4,03,636
2	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXO	2018-19	3,64,000
3	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXX1	2020-21	1,70,395
4	Mismatch in taxable turnover declared in GSTR 9C table 7G	1XXXXXXXXXXXXO	2019-20	3,29,32,93,280
5	Mismatch in taxable turnover declared in GSTR 9C table 7G	1XXXXXXXXXXXXQ	2018-19	24,03,62,828
			2019-20	15,48,19,278
			2020-21	74,84,53,459
Total				**4,43,78,66,876**

Appendix 5.4.6

Summary of deficiencies and compliance deviations

{Reference: Paragraphs 5.4.8.3 and 5.4.8.4 (ii)}

(₹ *in crore)*

Audit dimension[264]		Summary of deficiencies				Summary of compliance Deviations									
		Cases where reply received		Department reply accepted by audit		Accepted by Department including cases where action is yet to be initiated						Department reply not acceptable to audit (rebuttal)		Total	
				With valid explanation		ASMT-10		Under correspondence with taxpayer		Action taken before query					
Sl. No	Dimension	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
1	ITC mismatch between GSTR 2A and GSTR 3B	26	16.67	1	3.99	5	12.68	0	0	0	0	0	0	5	12.68
2	ITC passed on without supplier remitting tax	1	0.23	0	0	1	0.23	0	0	0	0	0	0	1	0.23
3	ITC availed in GSTR 3B filed after the cut-off period	3	1.87	0	0	2	1.27	1	0.60	0	0	0	0	3	1.87
4	Incorrect availing of ISD credit	01	0.07	0	0	1	0.07	0	0	0	0	0	0	1	0.07
5	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	7	1.89	1	0.37	4	0.75	2	0.77	0	0	0	0	6	1.52
6	Mismatch of ITC availed between Annual returns and Books of accounts (table 12F)	2	0.61	2	0.61	0	0	0	0	0	0	0	0	0	0
7	Unsettled liabilities	8	30.32	2	6.54	4	11.60	1	4.00	1	8.09	0	0	6	23.69
8	Suppression of tax liability based on e-way bill verification	7	12.46	0	0	4	4.14	1	0.21	1	7.80	1	0.31	7	12.46
9	Mismatch in tax paid between books of accounts and returns (table 9R)	3	1.24	1	0.36	1	0.43	1	0.45	0	0	0	0	2	0.88
10	Under-declaration of taxable supplies by comparing TDS returns	4	–[265]	0	0	3	-	1	-	0	0	0	0	4	-

[264] Data analysis has been carried out on 16 identified parameters. However, Department furnished responses in respect of 15 parameters.

[265] Total TDS returns in the five cases is ₹ 0.18 crore, out of which department's reply in respect of TDS returns of ₹ 0.04 crore in one case was not received, in the compliance deviation three cases involving of ₹ 0.13 crore (ASMT-10) and one case of ₹ 0.01(Under correspondence with taxpayer) have been observed.

Appendix 5.4.6 (concld.)

Summary of deficiencies and compliance deviations

{Reference: Paragraphs 5.4.8.3 and 5.4.8.4 (ii)}

(₹ *in crore*)

Audit dimension[266]		Summary of deficiencies				Summary of compliance Deviations									
		Cases where reply received		Department reply accepted by audit		Accepted by Department including cases where action is yet to be initiated						Department reply not acceptable to audit (rebuttal)		Total	
				With valid explanation		ASMT-10		Under correspondence with taxpayer		Action taken before query					
Sl. No	Dimension	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
	1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*	*14*	*15*
11	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	2	-[267]	0	0	2	-	0	0	0	0	0	0	2	-
12	Mismatch in taxable turnover declared in GSTR 9C table 7G	3	-[268]	3	-	0	0	0	0	0	0	0	0	0	0
13	Ineligible composition levy	2	-[269]	0	0	0	0	1	-	0	0	1	-	2	-
14	GSTR 3B not filed but GSTR 1 available	6	2.33	0	0	3	0.65	2	0.25	1	1.43	0	0	6	2.33
15	Short payment of interest	10	2.32	0	0	8	1.88	2	0.44			0	0	10	2.32
Total		**65**	**70.01**	**10**	**11.96**	**38**	**33.70**	**12**	**6.72**	**3**	**17.32**	**2**	**0.31**	**55**	**58.05**

[266] Data analysis has been carried out on 16 identified parameters. However, Department furnished responses in respect of 15 parameters.

[267] Total unbilled revenue 5H & 5B of GSTR 9C in the four cases is ₹ 0.38 crore, out of which department's reply in respect of unbilled revenue of ₹ 0.06 crore in two cases was not received, in the compliance deviation two cases involving unbilled revenue of ₹ 0.32 crore have been observed.

[268] Total unreconciled taxable turnover (TTO) in Table 7G of GSTR 9C in the five cases is ₹ 554.15 crore out of which Department's reply in respect of mismatched TTO of ₹ 443.69 crore in two cases was not received, in three cases involving mismatched TTO of ₹ 110.46 crore valid explanation were provided by the Department to audit.

[269] Total ineligible composition levy in the four cases is ₹ 23.37 crore, out of which Department's reply in two cases of ₹ 2.61 crore was not received, in the compliance deviation two cases involving of ₹ 1.69 crore (Under correspondence with taxpayer) and other ₹19.07 crore (rebuttal) have been observed.

Appendix 5.4.7 (A)

Cases of Centralised Audit where ASMT 10 issued

{Reference: Paragraph 5.4.8.4(i)}

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
1	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXM	2018-19	1,75,34,964
			2019-20	1,21,31,726
2	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXL	2018-19	1,44,70,409
			2019-20	1,35,43,015
3	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXXW	2018-19	2,52,53,211
			2019-20	18,74,821
4	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX2	2018-19	1,00,50,180
			2019-20	1,10,30,513
			2020-21	7,75,552
5	ITC mismatch between GSTR 2A and GSTR 3B	1XXXXXXXXXXXXX0	2018-19	17,41,496
			2020-21	1,84,23,728
6	ITC passed on without supplier remitting tax	1XXXXXXXXXXXXXP	2019-20	3,89,896
			2020-21	18,73,017
7	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXS	2019-20	70,39,352
8	ITC availed in GSTR 3B filed after the cut-off period.	1XXXXXXXXXXXXT	2018-19	5,87,698
			2019-20	8,53,017
			2020-21	42,60,410
9	Incorrect availing of ISD credit	1XXXXXXXXXXXXJ	2018-19	6,62,340
10	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXW	2018-19	32,43,399
11	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXL	2018-19	25,30,409
12	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXH	2018-19	7,49,144
			2019-20	3,09,370
13	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXXS	2019-20	6,35,445
14	Unsettled liabilities	1XXXXXXXXXXXX3	2019-20	1,24,164
			2020-21	3,44,14,796
15 15	Unsettled liabilities	1XXXXXXXXXXXXW	2018-19	2,96,16,296
16	Unsettled liabilities	1XXXXXXXXXXXXS	2018-19	2,016
			2019-20	2,58,62,292
			2020-21	36,93,456
17	Unsettled liabilities	1XXXXXXXXXXXX9	2019-20	1,11,19,530
			2020-21	1,11,46,787
18	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXT	2018-19	1,31,682
			2019-20	2,06,30,898
			2020-21	1,08,21,213

Appendix 5.4.7 (A) (contd.)

Cases of Centralised Audit where ASMT 10 issued

{Reference: Paragraph 5.4.8.4(i)}

Sl. No	Dimension	GSTIN	Year	Amount (in ₹)
19	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXX1	2018-19	20,71,544
			2019-20	37,48,441
20	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXG	2018-19	24,15,574
21	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXXXT	2018-19	21,575
			2019-20	15,88,448
22	Mismatch in tax paid between books of accounts and returns (Table 9R)	1XXXXXXXXXXXXXX	2018-19	43,36,551
			2020-21	3,830
23	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXJ	2018-19	6,71,081
			2019-20	2,16,377
24	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXU	2019-20	2,40,986
25	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXXXA	2019-20	2,06,804
26	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXQ	2020-21	19,87,872
27	Suppression of taxable value based on unbilled revenue declared in GSTR 9C	1XXXXXXXXXXXXXP	2018-19	12,30,882
28	GSTR-3B not filed but GSTR 1/2A available	1XXXXXXXXXXXXXU	2019-20	28,91,840
29	GSTR-3B not filed but GSTR 1available	1XXXXXXXXXXXXXJ	2018-19	19,61,605
30	GSTR-3B not filed but GSTR 1available	1XXXXXXXXXXXXXJ	2018-19	15,94,492
31	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	30,582
			2019-20	41,78,141
			2020-21	673
32	Short payment of interest	1XXXXXXXXXXXXXA	2019-20	35,99,305
33	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	8,22,424
			2019-20	9,59,039
			2020-21	4.13,492
34	Short payment of interest	1XXXXXXXXXXXXXN	2018-19	14,86,888
			2019-20	5,18,424
			2020-21	1,03,737

Appendix 7 (A) (concld.)

Cases of Centralised Audit where ASMT 10 issued

{Reference: Paragraph 5.4.8.4 (i)}

Sl. No	Dimension	GSTIN	Year	Amount *(in ₹)*
35	Short payment of interest	1XXXXXXXXXXXXX6	2018-19	8,89,386
			2019-20	10,32,537
36	Short payment of interest	1XXXXXXXXXXXXXT	2018-19	5,86,147
			2019-20	9,21,985
			2020-21	2,05,630
37	Short payment of interest	1XXXXXXXXXXXXXP	2018-19	4,28,655
			2019-20	6,51,667
			2020-21	4,48,563
38	Short payment of interest	1XXXXXXXXXXXXXE	2018-19	14,35,208
			2019-20	28,686
			2020-21	40,442
Total				**34,14,95,755**

Appendix 5.4.7 (B)

Under correspondence with taxpayers

{Reference: Paragraph 5.4.8.4 (i)}

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
1	ITC availed in GSTR-3B filed after the cut-off period.	1XXXXXXXXXXXZ	2019-20	17,31,263
			2018-19	42,51,834
2	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXXH	2018-19	2,19,694
			2019-20	37,64,756
3	Short payment of tax under RCM versus ITC availed in GSTR 3B/ GSTR 9	1XXXXXXXXXXX2	2018-19	37,62,544
4	Unsettled liabilities	1XXXXXXXXXXXX	2018-19	64,30,894
			2019-20	1,34,25,000
			2020-21	2,01,02,004
5	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXL	2018-19	21,13,040
6	Mismatch in tax paid between books of accounts and returns (Table 9R)	1XXXXXXXXXXXI	2018-19	44,74,903
7	Under-declaration of taxable supplies by comparing TDS returns.	1XXXXXXXXXXXE	2018-19	65,320
8	Ineligible composition levy	1XXXXXXXXXXXR	2019-20	1,68,87,756
9	GSTR-3B not filed but GSTR 1available	1XXXXXXXXXXX8	2019-20	5,65,793
			2020-21	9,82,438
10	GSTR-3B not filed but GSTR 1available	1XXXXXXXXXXT	2018-19	10,01,589
11	Short payment of interest	1XXXXXXXXXXH	2018-19	11,91,828
			2019-20	16,04,577
12	Short payment of interest	1XXXXXXXXXXJ	2018-19	10,78,313
			2019-20	5,56,728
Total				**8,42,10,274**

Appendix 5.4.7 (C)

Cases where Department's reply was not accepted to Audit.

{Reference: Paragraph 5.4.8.4 (ii)}

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
1	Suppression of tax liability based on E-way bill verification	1XXXXXXXXXXXB	2018-19	31,47,658
2	Ineligible composition levy	1XXXXXXXXXXXK	2018-19	-[270]
			2019-20	-[271]
			2020-21	-[272]
Total				**31,47,658**

Appendix 5.4.7 (D)

Cases where action was taken before issue of Audit Queries

{Reference: Paragraph 5.4.8.4 (iii)}

Sl. No.	Dimension	GSTIN	Year	Amount *(in ₹)*
1	Unsettled liabilities	1XXXXXXXXXXXT	2018-19	4,04,69,622
			2019-20	4,04,80,692
2	Suppression of tax liability based on e-way bill verification	1XXXXXXXXXXXT	2018-19	3,73,75,728
			2019-20	4,06,10,056
3	GSTR-3B not filed but GSTR 1available	1XXXXXXXXXXXT	2019-20	1,43,01,150
Total				**17,32,37,248**

[270] Turnover amount of ₹ 1.75 crore
[271] Turnover amount of ₹ 9.42 crore
[272] Turnover amount of ₹ 7.90 crore

Appendix 5.4.8

Mismatch between ITC availed in table 8A of GSTR 9 and GSTR 2A

(Reference: Paragraph 5.4.9.4)

(in ₹)

Sl. No.	GSTIN	Charge	Year	GSTR 9-8A (ITC auto populated from GSTR 2A)	GSTR 2A ITC availment	Mismatch ITC
	1	*2*	*3*	*4*	*5*	*6 (5-4)*
1	1XXXXXXXXXXXXD	Charge-I	2018-19	1,33,61,69,079	1,33,66,64,685	4,95,606
2	1XXXXXXXXXXXX9	Charge-III	2018-19	2,07,40,362	2,27,94,315	20,53,953
3	1XXXXXXXXXXXXM	Charge-V	2018-19	39,62,10,609	42,92,20,875	3,30,10,266
4	1XXXXXXXXXXXXO	Charge-VII	2019-20	1,74,33,210	2,00,64,841	2,631,631
5	1XXXXXXXXXXXXX	Charge-VIII	2018-19	1,38,70,110	1,41,84,857	31,870,110
6	1XXXXXXXXXXXX8	Charge-VIII	2019-20	19,91,87,401	28,32,21,734	8,40,34,333
			2020-21	26,39,51,973	37,11,23,245	107,171,272
Total						**22,57,07,346**

Appendix 5.4.9

Mismatch in ITC under table 12F of GSTR 9C

(Reference: Paragraph 5.4.9.4)

(in ₹)

Sl. No.	GSTIN	Charge	Year	GSTR 9C-12D ITC declared as per financial statement	GSTR 9C-12E ITC claimed as per annual return	GSTR 9C-12F Mismatch ITC
1	1XXXXXXXXXXXXD	Charge-I	2019-20	1,33,84,85,288	1,35,18,55,866	1,33,70,578
Total						**1,33,70,578**

Appendix 5.4.10

Mismatch between ITC availed in GSTR 3B and ITC availed in GSTR 2A

(Reference: Paragraph 5.4.9.4)

(in ₹)

Sl. No.	GSTIN	Charge	Year	GSTR 3B ITC availed	GSTR 2A ITC eligible	Mismatch ITC
1		*2*	*3*	*4*	*5*	*6 (Col. 4 – Col.5)*
1	1XXXXXXXXXXXXXZ	Charge-III	2018-19	2,49,91,718	2,31,55,880	18,35,838
2	1XXXXXXXXXXXXXL	Charge-III	2018-19	5,99,96,835	5,96,32,084	3,64,750
3	1XXXXXXXXXXXXX9	Charge-III	2018-19	2,51,07,580	2,27,94,315	23,13,264
			2019-20	1,50,90,990	1,38,29,612	12,61,378
4	1XXXXXXXXXXXXXU	Charge-V	2019-20	46,33,189	37,17,278	9,15,911
5	1XXXXXXXXXXXXXX	Charge-V	2020-21	6,63,45,159	6,52,11,684	11,33,475
6	1XXXXXXXXXXXXX3	Charge-VI	2018-19	26,02,60,996	21,93,82,074	4,08,78,922
			2020-21	16,18,53,397	15,74,09,693	44,43,704
7	1XXXXXXXXXXXXXM	Charge-VII	2018-19	6,61,21,960	4,30,65,580	2,30,56,381
8	1XXXXXXXXXXXXX8	Charge-VIII	2018-19	40,00,68,413	38,25,17,962	1,75,50,451
9	1XXXXXXXXXXXXXI	Charge-VIII	2018-19	2,44,34,639	2,15,45,016	28,89,623
			2020-21	2,39,32,058	2,22,29,510	17,02,548
10	1XXXXXXXXXXXXXI	Dharmanagar	2018-19	12,83,08,305	12,38,69,978	44,38,327
			2020-21	10,57,23,162	9,07,06,637	1,50,16,525
Total excess ITC						**11,78,01,088**

Appendix 6.2.1

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
A	**Excess payment of salary where the excess payment was more than ₹ 5,00,000**										
1	22007	7672	66	16-12-2022	Litan Das	108857	118504	20,310	8,92,310	8,72,000	
2	22007	8670	71	17-01-2023	Litan Das	108857	118504	26,862	8,98,862	8,72,000	
3	22007	9760	78	21-02-2023	Litan Das	108857	118504	23,586	8,95,586	8,72,000	
4	22007	5959	50	15-10-2022	Litan Das	108857	118504	22,310	7,94,310	7,72,000	
5	22007	6796	56	16-11-2022	Litan Das	108857	118504	20,310	7,92,310	7,72,000	
6	22007	5740	57	17-11-2021	Litan Das	108857	118504	16,616	6,88,616	6,72,000	
									Total	**48,32,000**	
B	**Excess payment of salary where the excess payment was ₹ 2,00,001 to ₹ 5,00,000**										
7	22007	3212	33	20-08-2021	Litan Das	108857	118504	18,116	3,90,116	3,72,000	
8	22007	3816	39	20-09-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000	
9	22007	4818	52	20-10-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000	
									Total	**11,16,000**	
C	**Excess payment of salary where the excess payment was ₹ 1,00,001 to ₹ 2,00,000**										
10	3024	16235	311	19-12-2017	Alak Das	56638	140049	44,567	1,64,467	1,19,900	
11	3024	17549	335	17-01-2018	Alak Das	56638	140049	44,567	1,56,144	1,11,577	
12	3024	18541	356	12-02-2018	Alak Das	56638	140049	44,567	1,47,315	1,02,748	
									Total	**3,34,225**	
D	**Excess payment of salary where the excess payment was ₹ 20,001 to ₹ 1,00,000**										
13	16013	2540	140	27-02-2019	Amit Ghosh	109440	212539	52,017	1,48,701	96,684	
14	22007	4750	48	20-10-2020	Litan Das	108857	118504	18,933	99,933	81,000	
15	10037	11357	136	16-02-2019	Bijan Kumar Mandal	93885	178762	6,588	87,358	80,770	
16	3024	13476	340	16-02-2019	Alak Das	56638	140049	47,377	1,24,977	77,600	
17	11084	21495	1221	20-01-2020	Pradip Das	43096	222144	26,921	99,187	72,266	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
18	22007	113	2	16-03-2021	Litan Das	108857	118504	18,116	90,116	72,000	
19	22007	723	13	19-04-2021	Litan Das	108857	118504	18,116	90,116	72,000	
20	22007	1358	18	17-05-2021	Litan Das	108857	118504	18,116	90,116	72,000	
21	22007	1940	23	20-06-2021	Litan Das	108857	118504	18,116	90,116	72,000	
22	22007	2393	28	20-07-2021	Litan Das	108857	118504	18,116	90,116	72,000	
23	22007	6637	65	20-01-2021	Litan Das	108857	118504	18,489	90,489	72,000	
24	22007	7317	70	19-02-2021	Litan Das	108857	118504	18,489	90,489	72,000	
25	22007	1862	16	20-06-2020	Litan Das	108857	118504	18,385	89,385	71,000	
26	22007	2338	21	20-07-2020	Litan Das	108857	118504	18,385	89,385	71,000	
27	22007	3014	27	24-08-2020	Litan Das	108857	118504	18,433	89,433	71,000	
28	22007	3552	32	20-09-2020	Litan Das	108857	118504	18,933	89,933	71,000	
29	22007	6042	58	20-12-2020	Litan Das	108857	118504	18,433	89,433	71,000	
30	22007	5337	53	17-11-2020	Litan Das	108857	118504	18,433	88,933	70,500	
31	22007	68	2	18-03-2020	Litan Das	108857	118504	19,385	89,385	70,000	
32	22007	581	7	17-04-2020	Litan Das	108857	118504	19,385	89,385	70,000	
33	22007	1215	11	20-05-2020	Litan Das	108857	118504	19,385	89,385	70,000	
34	22007	7111	74	18-01-2020	Litan Das	108857	118504	19,385	89,385	70,000	
35	22007	7805	79	18-02-2020	Litan Das	108857	118504	19,385	89,385	70,000	
36	22007	6459	65	18-12-2019	Litan Das	108857	118504	18,677	78,677	60,000	
37	7103	9661	70	23-11-2019	Subash Dasgupta	27922	151613	65,647	1,23,647	58,000	
38	7063	8694	507	22-10-2021	Uday Kumar Debbarma	21558	104871	49,745	99,745	50,000	
39	7063	13109	1106	19-02-2021	Biplab Sukla Das	21626	107023	27,319	77,319	50,000	
40	22007	3208	33	19-08-2019	Litan Das	108857	118504	18,677	68,677	50,000	
41	22007	5068	54	18-10-2019	Litan Das	108857	118504	19,177	69,177	50,000	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
42	22007	5745	59	18-11-2019	Litan Das	108857	118504	18,677	68,677	50,000	
43	12024	6711	573	16-11-2021	Uttam Saha	119721	144613	20,241	66,681	46,440	
44	1006	4600	136	28-11-2018	Sukanta Debbarma	20699	221696	6,697	51,697	45,000	
45	22028	188	1	14-03-2018	Sukumar Chandra Datta	10075	106305	8,953	53,417	44,464	
46	18026	165	1	16-03-2019	Binay Sinha	104485	170356	37,441	81,217	43,776	
47	7108	248	5	15-03-2018	Akhtar Hossain	51755	188197	4,282	47,982	43,700	
48	3024	9639	248	22-11-2018	Rakhal Chandra Dey	106883	199661	41,917	84,445	42,528	
49	3024	8748	222	15-10-2018	Alak Das	56638	140049	44,957	86,962	42,005	
50	3054	160	14	15-03-2018	Sukumal Das	30741	159949	23,861	65,658	41,797	
51	21024	2883	61	16-10-2017	Pranab Sharma	15173	186347	24,472	65,979	41,507	
52	7063	12672	682	20-01-2022	Gakul Debbarma	21638	105887	16,536	56,536	40,000	
53	7111	12434	501	18-01-2022	Bijay Sunar	53118	164947	37,327	77,327	40,000	
54	8083	830	5	16-03-2021	Kanti Ranjan Deb Roy	54509	175324	29,535	69,535	40,000	
55	22007	703	8	24-04-2019	Litan Das	108857	118504	18,029	58,029	40,000	
56	22007	1194	13	20-05-2019	Litan Das	108857	118504	18,029	58,029	40,000	
57	22007	1805	20	18-06-2019	Litan Das	108857	118504	18,029	58,029	40,000	
58	1036	1647	288	19-06-2021	Fagu Kacchap	62406	123016	37,900	77,330	39,430	
59	7118	2525	90	29-05-2021	Anorsh Debbarma	72015	243484	42,001	80,792	38,791	
60	3024	13476	340	16-02-2019	Dhirode Debbarma	67633	183809	28,917	67,334	38,417	
61	11084	299	13	15-03-2019	Pradip Das	43096	222144	24,949	63,300	38,351	
62	10001	103	1	14-03-2019	Asit Kumar Das	129	209423	46,777	84,817	38,040	
63	14028	2493	178	18-07-2018	Shyamal Baidya	71210	143309	23,714	61,416	37,702	
64	9217	20459	32	16-09-2022	Subhas Das	11680	149428	25,667	62,391	36,724	
65	9217	32649	49	16-12-2022	Subhas Das	11680	149428	23,667	60,391	36,724	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
66	3024	6732	176	12-09-2018	Rajib Ratan Tripura	123442	230638	21,702	57,930	36,228	
67	3024	8748	222	15-10-2018	Dhirode Debbarma	67633	183809	23,457	59,685	36,228	
68	11084	11612	699	25-08-2017	Pradip Das	43096	222144	24,208	59,500	35,292	
69	22028	188	1	14-03-2018	Swapan Kumar Sarkar	22550	106274	14,362	49,647	35,285	
70	21031	2363	189	19-06-2019	Rabi Charan Debbarma	41147	100472	33,851	68,917	35,066	
71	11074	20427	602	14-12-2018	Saibal Chandra Pandit	67608	206999	60,217	95,217	35,000	
72	9217	2253	8	16-04-2022	Subhas Das	11680	149428	24,198	58,415	34,217	
73	9217	2335	8	16-04-2021	Subhas Das	11680	149428	27,199	61,416	34,217	
74	9217	4739	12	16-05-2021	Subhas Das	11680	149428	27,199	61,416	34,217	
75	9217	14247	28	16-08-2021	Subhas Das	11680	149428	26,198	60,415	34,217	
76	9217	17556	35	16-09-2021	Subhas Das	11680	149428	26,198	60,415	34,217	
77	9217	22328	44	16-10-2021	Subhas Das	11680	149428	26,198	60,415	34,217	
78	9217	25950	51	16-11-2021	Subhas Das	11680	149428	24,198	58,415	34,217	
79	15068	5357	202	15-06-2020	Sanjib Patra	62299	171256	55,817	89,634	33,817	33,817
80	9217	11609	23	20-07-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
81	9217	14643	27	16-08-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
82	9217	17635	34	16-09-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
83	9217	22897	42	16-10-2020	Subhas Das	11680	149428	26,213	59,509	33,296	
84	9217	32045	59	16-01-2021	Subhas Das	11680	149428	26,413	59,709	33,296	
85	4014	6242	409	24-01-2023	Bijoy Mohan Tripura	37355	175252	38,346	71,449	33,103	
86	3063	3809	129	19-07-2021	Rasamati Nama	65730	121095	23,670	55,245	31,575	
87	14028	791	46	18-04-2018	Barenjoy Tripura	73134	123816	12,412	43,545	31,133	
88	1011	2729	41	20-08-2021	Dayal Chakma	6366	210263	39,192	70,192	31,000	
89	15085	10309	454	15-09-2021	Suchitra Singha	45028	232638	30,336	61,336	31,000	31,000

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
90	22006	6839	166	21-11-2022	Dilip Roy	78854	152315	30,631	61,631	31,000	
91	8004	44067	582	15-02-2021	Bhabesh Chakraborty	63908	114051	26,517	57,464	30,947	
92	5070	10066	67	21-10-2022	Kamalesh Debbarma	108421	118371	74,286	1,05,008	30,722	
93	15096	337	5	16-03-2022	Uttam Debbarma	108472	125851	24,678	55,286	30,608	30,608
94	8101	31517	78	16-11-2020	Krishna Kamal Deb	36392	113079	28,613	58,717	30,104	
95	7063	2299	193	17-05-2021	Gakul Debbarma	21638	105887	14,848	44,848	30,000	
96	7063	3148	257	18-06-2021	Uday Kumar Debbarma	21558	104871	47,391	77,391	30,000	
97	7063	4157	328	16-07-2021	Uday Kumar Debbarma	21558	104871	49,245	79,245	30,000	
98	7063	5521	389	18-08-2021	Uday Kumar Debbarma	21558	104871	49,245	79,245	30,000	
99	7063	6705	448	20-09-2021	Uday Kumar Debbarma	21558	104871	49,245	79,245	30,000	
100	7063	16821	641	23-02-2023	Ranadhir Bhattacharjee	21918	107175	45,107	75,107	30,000	
101	7111	14037	534	20-02-2022	Bijay Sunar	53118	164947	37,327	67,327	30,000	
102	8073	26091	143	16-09-2019	Gopendra Chandra Paul	82928	170520	30,717	60,717	30,000	
103	8222	46151	1609	16-11-2017	Kalpana Jamatia	67545	176416	30,482	60,482	30,000	
104	9068	9248	147	19-06-2019	Sanjib Kumar Bardhan	26579	206492	44,577	74,577	30,000	
105	9068	20834	342	20-09-2019	Jagannath Acharjee	16779	213572	45,037	75,037	30,000	
106	19020	102	2	16-03-2022	Sekhar Debbarma	18199	171645	34,335	64,335	30,000	
107	22007	133	2	18-03-2019	Litan Das	108857	118504	23,029	53,029	30,000	
108	22007	6768	91	17-01-2019	Litan Das	108857	118504	23,029	53,029	30,000	
109	22007	7437	100	18-02-2019	Litan Das	108857	118504	23,029	53,029	30,000	
110	8101	26318	72	15-10-2020	Krishna Kamal Deb	36392	113079	29,113	58,717	29,604	
111	20048	9376	400	16-11-2019	Siddhartha Debbarma	91366	231749	35,492	64,992	29,500	
112	20048	10411	509	17-12-2019	Siddhartha Debbarma	91366	231749	35,492	64,992	29,500	
113	19013	6142	67	16-11-2021	Manika Das	28196	168527	20,991	50,321	29,330	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
114	19013	7869	78	16-01-2022	Manika Das	28196	168527	20,991	50,321	29,330	
115	8222	27711	967	16-09-2019	Damodar Chatterjee	110152	180324	36,365	65,365	29,000	
116	11078	11873	46	19-09-2020	Sabitri Jamatia	78292	132113	11,192	39,992	28,800	
117	11034	569	5	15-03-2022	Nirantan Noatia	78582	191962	27,381	56,056	28,675	
118	3024	6732	176	12-09-2018	Alak Das	56638	140049	45,457	73,957	28,500	
119	14028	695	40	18-04-2018	Shyamal Baidya	71210	143309	22,829	51,079	28,250	
120	5001	135	11	14-03-2018	Arabinda Deb	101209	128119	21,051	49,137	28,086	
121	4014	1283	73	25-06-2020	Bir Kumar Debbarma	34077	184290	22,252	50,283	28,031	
122	12021	4906	280	20-09-2018	Bharat Milan Jamatia	126707	107224	13,928	41,959	28,031	
123	12021	8919	450	25-01-2019	Bharat Milan Jamatia	126707	107224	15,342	43,373	28,031	
124	3024	1291	25	20-04-2018	Alak Das	56638	140049	44,567	72,567	28,000	
125	7063	10039	609	18-11-2021	Uday Kumar Debbarma	21558	104871	47,745	75,745	28,000	
126	7063	11183	642	18-12-2021	Uday Kumar Debbarma	21558	104871	47,745	75,745	28,000	
127	22018	7639	569	19-12-2022	Sudhangshu Kumar Shil	86469	214794	9,531	37,079	27,548	
128	8083	6900	243	18-05-2021	Gopal Sarkar	126114	187607	22,507	49,603	27,096	
129	7063	3151	259	18-06-2021	Rathindra Mazumder	32566	153014	68,719	95,719	27,000	
130	20028	76	14	12-03-2018	Sachindra Debbarma	25939	217489	6,888	33,888	27,000	
131	11044	7357	24	20-07-2020	Narayan Chandra Das	9844	126731	22,062	48,827	26,765	
132	3066	1472	21	20-04-2017	Bikash Debbarma	134453	158372	4,650	31,339	26,689	
133	5042	13801	981	19-02-2022	Sahadeb Das	62512	238421	4,564	31,204	26,640	
134	6043	3692	42	18-09-2021	Rina Debbarma	22409	142838	28,649	54,649	26,000	
135	3024	8748	222	15-10-2018	Sumit Chakraborty	59389	125909	20,974	46,581	25,607	
136	1006	168	2	17-03-2020	Sarat Chandra Bardhan	80130	209012	18,749	44,042	25,293	
137	22006	4787	97	27-10-2020	Dilip Roy	78854	152315	20,821	45,821	25,000	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
138	22006	5407	109	23-11-2020	Dilip Roy	78854	152315	20,321	45,321	25,000	
139	2020	1109	29	18-04-2022	Kanai Lal Chakraborty	70576	126561	24,736	49,686	24,950	
140	11136	16302	215	17-10-2022	Tarani Jamatia	22838	122472	40,950	65,658	24,708	
141	11136	19106	235	17-11-2022	Tarani Jamatia	22838	122472	38,950	63,658	24,708	
142	11136	21621	263	19-12-2022	Tarani Jamatia	22838	122472	38,950	63,658	24,708	
143	11084	6297	322	15-06-2018	Pradip Das	43096	222144	23,771	48,320	24,549	
144	14028	6631	462	21-01-2021	Kishan Kumar Tripura	72264	138707	22,685	47,185	24,500	
145	8249	40992	1542	17-12-2018	Saumen Datta	123793	208010	34,117	58,342	24,225	
146	3024	10638	307	16-12-2019	Himachal Rajkumar	58691	224775	49,417	73,494	24,077	
147	3024	12036	328	21-01-2020	Himachal Rajkumar	58691	224775	49,417	73,494	24,077	
148	1036	3862	439	14-09-2017	Shakti Nama	62603	122583	20,509	44,518	24,009	
149	8083	6900	243	18-05-2021	Kanti Ranjan Deb Roy	54509	175324	30,535	54,535	24,000	
150	7103	10899	77	23-12-2019	Subash Dasgupta	27922	151613	65,647	89,347	23,700	
151	7103	12213	80	28-01-2020	Subash Dasgupta	27922	151613	65,647	89,347	23,700	
152	3024	9639	248	22-11-2018	Kumbha Karna Kalai	64003	131126	38,117	61,778	23,661	
153	20002	5751	584	16-08-2022	Gopal Chandra Das	49489	111577	33,319	56,775	23,456	
154	15027	6855	23	17-07-2021	Sankar Chandra Saha	39006	163478	36,599	59,979	23,380	23,380
155	8027	31810	231	16-11-2021	Nakul Chandra Bardhan	46625	119246	24,550	47,801	23,251	
156	22006	7888	193	21-02-2022	Dilip Roy	78854	152315	17,236	40,312	23,076	
157	3067	9949	663	25-11-2022	Biswapati Chakraborty	47928	200804	27,315	50,315	23,000	
158	14028	5408	392	20-11-2018	Shyamal Baidya	71210	143309	28,445	51,445	23,000	
159	14028	6111	451	17-12-2018	Shyamal Baidya	71210	143309	28,445	51,445	23,000	
160	14028	6778	491	18-01-2019	Shyamal Baidya	71210	143309	28,145	51,145	23,000	
161	22006	2378	66	21-06-2022	Dilip Roy	78854	152315	15,236	38,236	23,000	

Appendix 6.2.1 (contd.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
162	2075	505	14	19-03-2019	Pounami Pal	108735	165406	20,677	43,527	22,850	
163	11136	13329	173	15-09-2022	Tarani Jamatia	22838	122472	40,950	63,658	22,708	
164	8004	9336	92	14-06-2021	Mangal Krishna Jamatia	64474	101924	33,061	55,618	22,557	
165	2075	3082	87	14-06-2019	Gopal Krishna Majumdar	134420	219899	19,701	42,011	22,310	
166	1036	934	116	16-05-2019	Bikash Debbarma	109752	116966	19,096	41,292	22,196	
167	8083	7585	206	16-05-2018	Sulakshna Debbarma	64716	176896	16,072	38,244	22,172	
168	11070	1908	52	17-04-2019	Tarani Jamatia	22838	122472	33,592	55,642	22,050	
169	14028	3574	274	28-08-2017	Ram Krishna Chakraborty	72153	138787	14,962	37,012	22,050	
170	13042	12192	570	16-01-2023	Narayan Das	74134	163654	42,227	64,227	22,000	
171	13042	13759	664	17-02-2023	Narayan Das	74134	163654	42,227	64,227	22,000	
172	15068	23062	1053	17-02-2021	Bipul Kanti Datta	54788	185278	18,134	40,134	22,000	22,000
173	21031	3918	325	19-08-2019	Samir Debbarma	41470	100077	50,217	72,017	21,800	
174	21031	5003	465	17-09-2019	Samir Debbarma	41470	100077	50,217	72,017	21,800	
175	21031	6329	566	18-10-2019	Samir Debbarma	41470	100077	50,217	72,017	21,800	
176	11084	12602	727	15-09-2018	Pradip Das	43096	222144	22,524	44,230	21,706	
177	11084	14199	809	13-09-2017	Chandra Kannya Murasing Wc	53219	132591	16,327	38,029	21,702	
178	14028	2425	172	18-07-2018	Barenjoy Tripura	73134	123816	12,852	34,541	21,689	
179	19023	2443	158	19-07-2021	Krishna Kumar Biswas	132997	199235	20,881	42,559	21,678	
180	20002	9110	830	20-11-2018	Vikram Singh	46374	113342	17,377	38,801	21,424	
181	2018	1833	23	20-05-2020	Sukumar Chandra Das	65536	191584	90,717	1,11,907	21,190	
182	8004	22	4	10-03-2021	Dulal Chandra Banik	63935	161003	35,035	56,056	21,021	
183	14028	5603	575	20-10-2022	Kishan Kumar Tripura	72264	138707	22,835	43,835	21,000	
184	9066	29007	582	16-12-2021	Narayan Debnath	20314	213717	20,659	41,518	20,859	

Appendix 6.2.1 (concld.)

Excess payment of salary where the excess payment was more than ₹ 20,000 in each case

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment	Recovery as on July 2025
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*	
185	13036	11811	436	16-01-2020	Ratan Das	41320	234184	36,817	57,667	20,850	
186	8222	42593	1757	16-12-2022	Susmita Roy(I)	131474	228077	9,829	30,669	20,840	
187	4002	165	8	19-03-2020	Utpal Chakma	119007	230489	9,765	30,502	20,737	
188	4014	5721	415	19-02-2019	Shankar Sutradhar	38510	221576	31,997	52,592	20,595	
189	11070	19808	659	18-11-2017	Pradip Kumar Das	24246	125244	38,392	58,941	20,549	
190	14028	6286	630	21-11-2022	Kishan Kumar Tripura	72264	138707	22,835	43,335	20,500	
191	12021	9666	483	19-02-2019	Bharat Milan Jamatia	126707	107224	15,342	35,609	20,267	
192	1036	3807	487	16-10-2018	Bikash Debbarma	109752	116966	15,438	35,623	20,185	
193	7063	158	7	17-03-2021	Arun Kumar Debbarma	42429	131723	36,243	56,286	20,043	
194	7063	1099	104	19-04-2021	Arun Kumar Debbarma	42407	183210	56,286	76,329	20,043	
									Total	**64,32,535**	**1,40,805**
Grand Total (A+B+C+D)										**1,27,44,760**	**1,40,805**

***Source**: Data furnished by the Finance Department, Government of Tripura*

Appendix 6.2.2

Fraudulent withdrawal of salary by inserting inadmissible amount in "Other allowance" field in HRMS

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO code	Bill No.	Bill date	Bill ID No.	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid[273]
1	22007	38	18-09-2022	5004	Litan Das	108857	118504	27,300	7,73,205	7,95,515
2	22007	72	17-02-2022	7825	Litan Das	108857	118504	24,100	7,72,000	7,89,393
3	22007	31	16-08-2022	3521	Litan Das	108857	118504	24,100	7,72,000	7,88,598
4	22007	2	18-03-2022	194	Litan Das	108857	118504	24,100	7,72,000	7,87,393
5	22007	8	20-04-2022	724	Litan Das	108857	118504	24,100	7,72,000	7,87,393
6	22007	15	20-05-2022	1464	Litan Das	108857	118504	24,100	7,72,000	7,87,393
7	22007	20	18-06-2022	2389	Litan Das	108857	118504	24,100	7,72,000	7,87,393
8	22007	26	15-07-2022	2906	Litan Das	108857	118504	24,100	7,72,000	7,87,393
9	22007	67	17-01-2022	6863	Litan Das	108857	118504	24,100	6,72,000	6,89,393
10	22007	62	20-12-2021	6433	Litan Das	108857	118504	23,400	6,72,000	6,88,616
11	3067	7	16-03-2023	279	Alkama Ali	55417	107835	36,200	60,000	1,04,103
12	3067	51	20-04-2023	1442	Alkama Ali	55417	107835	36,200	60,000	1,01,279
13	3067	625	17-11-2022	9681	Alkama Ali	55417	107835	36,200	60,000	96,935
14	3067	51	20-04-2023	1442	Md Jahir Uddin	50073	147642	35,300	70,000	96,880
15	3067	7	16-03-2023	279	Biswanath Sinha	55719	112806	31,200	60,000	90,821
16	3067	51	20-04-2023	1442	Biswanath Sinha	55719	112806	31,200	60,000	90,821
17	3067	7	16-03-2023	279	Purnendu Ghosh	55656	128773	27,100	60,000	89,955
18	3067	51	20-04-2023	1442	Purnendu Ghosh	55656	128773	27,100	60,000	89,955
19	3067	625	17-11-2022	9681	Biswanath Sinha	55719	112806	31,200	60,000	88,665
20	3067	625	17-11-2022	9681	Md Jahir Uddin	50073	147642	35,300	60,000	87,584
21	3067	7	16-03-2023	279	Dipankar Sinha	55630	132625	27,100	60,000	87,455
22	3067	51	20-04-2023	1442	Dipankar Sinha	55630	132625	27,100	60,000	87,455

[273] excluding admissible deductions

Appendix 6.2.2 (contd.)

Fraudulent withdrawal of salary by inserting inadmissible amount in "Other allowance" field in HRMS

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO code	Bill No.	Bill date	Bill ID No.	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid[274]
23	3067	729	20-12-2022	10974	Alkama Ali	55417	107835	36,200	50,000	86,935
24	3067	7	16-03-2023	279	Md Jahir Uddin	50073	147642	35,300	60,000	86,880
25	3067	625	17-11-2022	9681	Purnendu Ghosh	55656	128773	26,300	60,000	85,775
26	3067	388	20-08-2022	5783	Md Jahir Uddin	50073	147642	35,300	50,000	85,084
27	3067	388	20-08-2022	5783	Alkama Ali	55417	107835	36,200	50,000	84,935
28	3067	298	21-07-2022	4533	Md Jahir Uddin	50073	147642	35,300	50,000	83,319
29	3067	625	17-11-2022	9681	Dipankar Sinha	55630	132625	26,300	60,000	83,275
30	3067	388	20-08-2022	5783	Biswanath Sinha	55719	112806	31,200	50,000	81,459
31	3067	729	20-12-2022	10974	Biswanath Sinha	55719	112806	31,200	50,000	78,744
32	3067	298	21-07-2022	4533	Biswanath Sinha	55719	112806	31,200	50,000	77,129
33	3067	388	20-08-2022	5783	Sujan Sen	53189	114396	31,200	50,000	76,736
34	3067	241	21-06-2022	3506	Sujan Sen	53189	114396	30,300	50,000	76,677
35	3067	241	21-06-2022	3506	Biswanath Sinha	55719	112806	30,300	50,000	76,122
36	3067	388	20-08-2022	5783	Purnendu Ghosh	55656	128773	26,300	50,000	75,775
37	3067	729	20-12-2022	10974	Purnendu Ghosh	55656	128773	26,300	50,000	75,775
38	3067	241	21-06-2022	3506	Md Jahir Uddin	50073	147642	34,300	50,000	75,709
39	3067	298	21-07-2022	4533	Sujan Sen	53189	114396	31,200	50,000	75,176
40	3067	241	21-06-2022	3506	Purnendu Ghosh	55656	128773	26,300	50,000	74,460
41	3067	298	21-07-2022	4533	Purnendu Ghosh	55656	128773	26,300	50,000	74,460
42	3067	729	20-12-2022	10974	Dipankar Sinha	55630	132625	26,300	50,000	73,275
43	3067	729	20-12-2022	10974	Md Jahir Uddin	50073	147642	35,300	50,000	72,644
44	3067	241	21-06-2022	3506	Dipankar Sinha	55630	132625	26,300	50,000	71,960

[274] excluding admissible deductions

Appendix 6.2.2 (concld.)

Fraudulent withdrawal of salary by inserting inadmissible amount in "Other allowance" field in HRMS

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO code	Bill No.	Bill date	Bill ID No.	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid[275]
45	3067	388	20-08-2022	5783	Dipankar Sinha	55630	132625	26,300	50,000	71,072
46	3067	298	21-07-2022	4533	Dipankar Sinha	55630	132625	26,300	50,000	69,767
47	3067	51	20-04-2023	1442	Sujan Sen	53189	114396	31,200	15,000	48,688
48	3067	553	21-10-2022	8740	Alkama Ali	55417	107835	36,200	5,000	41,935
49	3067	553	21-10-2022	8740	Biswanath Sinha	55719	112806	31,200	5,000	38,459
50	3067	553	21-10-2022	8740	Md Jahir Uddin	50073	147642	35,300	5,000	34,584
51	3067	553	21-10-2022	8740	Sujan Sen	53189	114396	31,200	5,000	33,736
52	3067	553	21-10-2022	8740	Purnendu Ghosh	55656	128773	26,300	5,000	32,775
53	3067	553	21-10-2022	8740	Dipankar Sinha	55630	132625	26,300	5,000	30,275
Total of other allowances									**95,26,205**	

[275] excluding admissible deductions

Appendix 6.2.3

Excess salary payment and Fraudulent withdrawal in "Other allowance" field in HRMS

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*
A	**Excess payment of salary**									
1	22007	7672	66	16-12-2022	Litan Das	108857	118504	20,310	8,92,310	8,72,000
2	22007	8670	71	17-01-2023	Litan Das	108857	118504	26,862	8,98,862	8,72,000
3	22007	9760	78	21-02-2023	Litan Das	108857	118504	23,586	8,95,586	8,72,000
4	22007	5959	50	15-10-2022	Litan Das	108857	118504	22,310	7,94,310	7,72,000
5	22007	6796	56	16-11-2022	Litan Das	108857	118504	20,310	7,92,310	7,72,000
6	22007	5740	57	17-11-2021	Litan Das	108857	118504	16,616	6,88,616	6,72,000
7	22007	3212	33	20-08-2021	Litan Das	108857	118504	18,116	3,90,116	3,72,000
8	22007	3816	39	20-09-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000
9	22007	4818	52	20-10-2021	Litan Das	108857	118504	18,616	3,90,616	3,72,000
10	22007	4750	48	20-10-2020	Litan Das	108857	118504	18,933	99,933	81,000
11	22007	113	2	16-03-2021	Litan Das	108857	118504	18,116	90,116	72,000
12	22007	723	13	19-04-2021	Litan Das	108857	118504	18,116	90,116	72,000
13	22007	1358	18	17-05-2021	Litan Das	108857	118504	18,116	90,116	72,000
14	22007	1940	23	20-06-2021	Litan Das	108857	118504	18,116	90,116	72,000
15	22007	2393	28	20-07-2021	Litan Das	108857	118504	18,116	90,116	72,000
16	22007	6637	65	20-01-2021	Litan Das	108857	118504	18,489	90,489	72,000
17	22007	7317	70	19-02-2021	Litan Das	108857	118504	18,489	90,489	72,000
18	22007	1862	16	20-06-2020	Litan Das	108857	118504	18,385	89,385	71,000
19	22007	2338	21	20-07-2020	Litan Das	108857	118504	18,385	89,385	71,000
20	22007	3014	27	24-08-2020	Litan Das	108857	118504	18,433	89,433	71,000
21	22007	3552	32	20-09-2020	Litan Das	108857	118504	18,933	89,933	71,000
22	22007	6042	58	20-12-2020	Litan Das	108857	118504	18,433	89,433	71,000

Appendix 6.2.3 (contd.)

Excess salary payment and Fraudulent withdrawal in "Other allowance" field in HRMS

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO Code	Bill ID	Bill No.	Bill Date	Employee Name	Employee Number (HRMS)	Beneficiary Code (CTOS)	Net salary as per salary bill (HRMS)	Actual salary paid (CTOS)	Excess payment
a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*	*j*	*k (j-i)*
23	22007	5337	53	17-11-2020	Litan Das	108857	118504	18,433	88,933	70,500
24	22007	68	2	18-03-2020	Litan Das	108857	118504	19,385	89,385	70,000
25	22007	581	7	17-04-2020	Litan Das	108857	118504	19,385	89,385	70,000
26	22007	1215	11	20-05-2020	Litan Das	108857	118504	19,385	89,385	70,000
27	22007	7111	74	18-01-2020	Litan Das	108857	118504	19,385	89,385	70,000
28	22007	7805	79	18-02-2020	Litan Das	108857	118504	19,385	89,385	70,000
29	22007	6459	65	18-12-2019	Litan Das	108857	118504	18,677	78,677	60,000
30	22007	3208	33	19-08-2019	Litan Das	108857	118504	18,677	68,677	50,000
31	22007	5068	54	18-10-2019	Litan Das	108857	118504	19,177	69,177	50,000
32	22007	5745	59	18-11-2019	Litan Das	108857	118504	18,677	68,677	50,000
33	22007	703	8	24-04-2019	Litan Das	108857	118504	18,029	58,029	40,000
34	22007	1194	13	20-05-2019	Litan Das	108857	118504	18,029	58,029	40,000
35	22007	1805	20	18-06-2019	Litan Das	108857	118504	18,029	58,029	40,000
36	22007	133	2	18-03-2019	Litan Das	108857	118504	23,029	53,029	30,000
37	22007	6768	91	17-01-2019	Litan Das	108857	118504	23,029	53,029	30,000
38	22007	7437	100	18-02-2019	Litan Das	108857	118504	23,029	53,029	30,000
Total-A										**77,28,500**

Appendix 6.2.3 (concld.)

Excess salary payment and Fraudulent withdrawal in "Other allowance" field in HRMS

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	DDO code	Bill ID No.	Bill No	Bill Date	Employee name	Employee No. (HRMS)	Beneficiary code (CTOS)	Basic pay	Other allowance	Net salary paid
B	**Fraudulent withdrawal of salary by inserting inadmissible amount in "Other allowance" field in HRMS**									
1	22007	5004	38	18-09-2022	Litan Das	108857	118504	27,300	7,73,205	7,95,259
2	22007	7825	72	17-02-2022	Litan Das	108857	118504	24,100	7,72,000	7,89,393
3	22007	3521	31	16-08-2022	Litan Das	108857	118504	24,100	7,72,000	7,88,598
4	22007	194	2	18-03-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393
5	22007	724	8	20-04-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393
6	22007	1464	15	20-05-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393
7	22007	2389	20	18-06-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393
8	22007	2906	26	15-07-2022	Litan Das	108857	118504	24,100	7,72,000	7,87,393
9	22007	6863	67	17-01-2022	Litan Das	108857	118504	24,100	6,72,000	6,89,393
10	22007	6433	62	20-12-2021	Litan Das	108857	118504	23,400	6,72,000	6,88,616
Total -B									**75,21,205**	
Total (A+B)									**1,52,49,705**	

Appendix 6.2.4

Fraudulent withdrawal of salary by preparing bills of terminated employees

(Reference: Paragraph 6.2)

(Amount in ₹)

Sl. No.	Bill No.	Bill date	DDO code	Bill prepared in HRMS in name of (Employee No./ Employee name)	Salary amount	Transferred to (Employee No./ Employee name)	Total amount drawn by Subhas Das
1	14	16-05-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	58,537
2	19	16-06-2020	9217	103770/ Prasenjit Dasgupta	33,296	11680/ Subhas Das	58,537
3	23	20-07-2020	9217	103770/ Prasenjit Dasgupta	33,296	11680/ Subhas Das	59,509
4	27	16-08-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,509
5	34	16-09-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,509
6	42	16-10-2020	9217	103770/ Prasenjit Dasgupta	33,296	11680/ Subhas Das	59,509
7	52	16-12-2020	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,509
8	59	16-01-2021	9217	26808/ Apurba Das	33,296	11680/ Subhas Das	59,709
9	8	16-04-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	61,416
10	12	16-05-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	61,416
11	28	16-08-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	60,415
12	35	16-09-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	60,415
13	44	16-10-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	60,415
14	51	16-11-2021	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
15	8	16-04-2022	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
16	13	16-05-2022	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
17	18	16-06-2022	9217	26808/ Apurba Das	34,217	11680/ Subhas Das	58,415
18	23	16-07-2022	9217	26808/ Apurba Das	35,144	11680/ Subhas Das	60,372
19	32	16-09-2022	9217	26808/ Apurba Das	36,724	11680/ Subhas Das	62,391
20	41	17-10-2022	9217	26808/ Apurba Das	36,724	11680/ Subhas Das	62,391
21	49	16-12-2022	9217	26808/ Apurba Das	36,724	11680/ Subhas Das	60,391
22	58	19-01-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	68,323
23	6	16-04-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	68,323
24	12	16-05-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	68,323
25	22	17-07-2023	9217	26808/ Apurba Das	40,516	11680/ Subhas Das	70,603
Total					**8,81,701**		

Appendix 6.3.1

Details of fraudulent payments by creating fictitious beneficiary

(Reference: Paragraph 6.3)

Sl. No.	Bill ID No.	Bill Date	Particulars	Amount *(in ₹)*	Remarks
1	2838	11-05-2018	Pay Bill	32,731	
2	6368	15-06-2018	Pay Bill	81,850	
3	9684	26-08-2020	TA Bill	9,900	
4	13522	13-10-2020	TA Bill	9,900	
5	13524	13-10-2020	TA Bill	9,900	
6	13530	13-10-2020	TA Bill	9,900	
7	13532	13-10-2020	TA Bill	9,630	
8	13533	13-10-2020	TA Bill	4,950	
9	20128	05-01-2021	TA Bill	500	
10	21785	04-02-2021	TA Bill	500	
11	3975	31-05-2021	TA Bill	9,900	
12	11322	28-09-2021	TA Bill	9,900	
13	11327	28-09-2021	TA Bill	9,900	
14	22381	16-02-2022	TA Bill	9,900	
15	21862	07-02-2022	TA Bill	19,800	
16	3868	19-05-2022	TA Bill	9,900	
17	3869	19-05-2022	TA Bill	19,800	
18	3870	19-05-2022	TA Bill	29,700	
19	3878	19-05-2022	TA Bill	9,900	
20	3879	19-05-2022	TA Bill	19,800	
21	5086	07-06-2022	TA Bill	19,800	
22	5088	07-06-2022	TA Bill	8,370	
23	5089	07-06-2022	TA Bill	9,900	
24	6649	28-06-2022	TA Bill	9,900	
25	6747	01-07-2022	TA Bill	9,900	
26	6133	20-06-2022	TA Bill	9,900	
27	6134	20-06-2022	TA Bill	9,900	
28	6135	20-06-2022	TA Bill	8,460	
29	6136	20-06-2022	TA Bill	19,800	
30	6137	20-06-2022	TA Bill	19,800	
31	9678	06-08-2022	TA Bill	9,900	
32	9679	06-08-2022	TA Bill	9,900	
33	9680	06-08-2022	TA Bill	28,260	
34	9681	06-08-2022	TA Bill	19,800	
35	9682	06-08-2022	TA Bill	19,800	
36	9683	06-08-2022	TA Bill	18,720	
37	10706	23-08-2022	TA Bill	19,800	
38	10707	23-08-2022	TA Bill	19,800	
39	10708	23-08-2022	TA Bill	19,800	
40	10711	18-08-2022	TA Bill	18,270	
41	10712	23-08-2022	TA Bill	19,800	
42	17371	02-11-2022	TA Bill	9,900	
43	17372	02-11-2022	TA Bill	19,800	
44	17373	02-11-2022	TA Bill	19,800	TA bill produced to Audit

Appendix 6.3.1 (concld.)

Details of fraudulent payments by creating fictitious beneficiary

(Reference: Paragraph 6.3)

Sl. No.	Bill ID No.	Bill Date	Particulars	Amount *(in ₹)*	Remarks
45	17377	02-11-2022	TA Bill	19,800	
46	17379	02-11-2022	TA Bill	9,900	
47	17380	02-11-2022	TA Bill	19,800	
48	17620	07-11-2022	TA Bill	9,900	
49	18107	14-11-2022	TA Bill	9,900	
50	19858	03-12-2022	TA Bill	9,900	TA bill produced to Audit
51	23364	13-01-2023	TA Bill	29,700	TA bill produced to Audit
52	23365	13-01-2023	TA Bill	19,800	TA bill produced to Audit
53	23366	13-01-2023	TA Bill	19,800	
54	23367	13-01-2023	TA Bill	19,800	
55	23493	16-01-2023	TA Bill	19,800	
56	23494	16-01-2023	TA Bill	9,900	
57	24415	24-01-2023	TA Bill	9,900	
58	24516	21-01-2023	TA Bill	9,900	
59	25430	07-02-2023	TA Bill	19,800	
60	27796	09-03-2023	TA Bill	9,540	
61	29101	17-03-2023	TA Bill	9,900	
62	3326	08-05-2023	TA Bill	29,700	TA bill produced to Audit
63	3398	19-05-2023	TA Bill	9,900	
64	4585	24-05-2023	TA Bill	9,540	
65	7071	23-06-2023	TA Bill	9,540	
66	7552	07-07-2023	TA Bill	9,900	
67	8537	21-07-2023	Pay Bill	2,14,570	
68	7595	10-07-2023	TA Bill	9,900	
69	10968	25-08-2023	TA Bill	9,900	TA bill produced to Audit
70	11321	30-08-2023	TA Bill	19,530	
71	11873	04-09-2023	TA Bill	9,900	TA bill produced to Audit
72	11874	04-09-2023	TA Bill	9,900	
73	12142	11-09-2023	TA Bill	9,900	TA bill produced to Audit
74	12266	12-09-2023	TA Bill	9,900	TA bill produced to Audit
75	13705	25-09-2023	TA Bill	9,900	
76	15230	04-10-2023	TA Bill	9,900	
77	19766	21-11-2023	TA Bill	9,900	TA bill produced to Audit
78	20430	30-11-2023	TA Bill	29,700	
79	20429	30-11-2023	TA Bill	7,200	
80	20241	28-11-2023	TA Bill	4,500	
81	22596	26-12-2023	TA Bill	9,900	TA bill produced to Audit
82	22992	01-01-2024	TA Bill	29,700	
83	23745	12-01-2024	TA Bill	9,900	
Total				**14,37,061**	

Appendix 6.3.2

Details of inadmissible payment of TA/ DA bills

(Reference: Paragraph 6.3)

Sl. No.	Bill No	Bill ID	Date	Amount *(in ₹)*	Remarks
A	**Shri John Jamatia, UDC (Beneficiary code-191019)**				
1	346	9684	26-08-2020	9,900	Office copy of the Bill not produced to audit
2	489	13527	13-10-2020	4,950	Payment received through this bill, but name not included in the office copy of the treasury statement
3	490	13530	13-10-2020	9,900	Office copy of the Bill not produced to audit
4	491	13532	13-10-2020	9,900	Office copy of the Bill not produced to audit
5	492	13533	13-10-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
6	494	13522	13-10-2020	9,900	Office copy of the Bill not produced to audit
7	495	13524	13-10-2020	9,900	Office copy of the Bill not produced to audit
8	496	13526	13-10-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
9	497	13520	13-10-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
10	556	15918	10-11-2020	8,770	Payment received through this bill, but name not included in the office copy of the treasury statement
11	559	15915	10-11-2020	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
12	560	15912	10-11-2020	2,935	Payment received through this bill, but name not included in the office copy of the treasury statement
13	833	20128	05-01-2021	11,200	Payment received through this bill, but name not included in the office copy of the treasury statement
14	895	21785	04-02-2021	2,920	Payment received through this bill, but name not included in the office copy of the treasury statement
15	932	23190	20-02-2021	5,220	Office copy of the Bill not produced to audit
16	1023	26197	22-03-2021	12,520	Payment received through this bill, but name not included in the office copy of the treasury statement
17	1024	26201	22-03-2021	2,800	Office copy of the Bill not produced to audit
18	1040	27093	25-03-2021	2,000	Payment received through this bill, but name not included in the office copy of the treasury statement
19	1043	27092	25-03-2021	3,000	Payment received through this bill, but name not included in the office copy of the treasury statement
20	156	2971	17-05-2021	29,700	Office copy of the Bill not produced to audit
21	157	2970	17-05-2021	15,750	Payment received through this bill, but name not included in the office copy of the treasury statement
22	194	4216	24-05-2021	18,720	Office copy of the Bill not produced to audit
23	223	4111	02-06-2021	39,600	Office copy of the Bill not produced to audit
24	224	4107	02-06-2021	29,700	Office copy of the Bill not produced to audit
25	275	5066	21-06-2021	29,700	Office copy of the Bill not produced to audit
26	300	6006	07-07-2021	27,270	Office copy of the Bill not produced to audit
27	354	8062	29-07-2021	39,600	Office copy of the Bill not produced to audit
28	355	8063	29-07-2021	4,500	Office copy of the Bill not produced to audit
29	429	9795	02-09-2021	24,480	Payment received through this bill, but name not included in the office copy of the treasury statement

Appendix 6.3.2 (contd.)

Details of inadmissible payment of TA/ DA bills

(Reference: Paragraph 6.3)

Sl. No.	Bill No	Bill ID	Date	Amount *(in ₹)*	Remarks
30	482	11322	28-09-2021	24,165	Payment received through this bill, but name not included in the office copy of the treasury statement
31	483	11324	28-09-2021	24,750	Office copy of the Bill not produced to audit
32	484	11325	28-09-2021	15,000	Office copy of the Bill not produced to audit
33	485	11327	28-09-2021	23,310	Office copy of the Bill not produced to audit
34	486	11328	28-09-2021	13,770	Office copy of the Bill not produced to audit
35	524	12622	01-10-2021	5,960	Office copy of the Bill not produced to audit
36	525	12609	01-10-2021	7,920	Payment received through this bill, but name not included in the office copy of the treasury statement
37	528	12606	01-10-2021	29,730	Payment received through this bill, but name not included in the office copy of the treasury statement
38	529	12599	01-10-2021	29,700	Office copy of the Bill not produced to audit
39	531	12613	01-10-2021	9,900	Payment received through this bill, but name not included in the office copy of the treasury statement
40	532	12601	01-10-2021	9,900	Office copy of the Bill not produced to audit
	Total			**5,98,540**	
Sl. No.	**Bill No**	**Bill ID**	**Date**	**Amount *(in ₹)***	**Remarks**
B	**Shri Suchitra Singha, LDC (Beneficiary code-232638)**				
1	532	12601	01-10-2021	4,950	Office copy of the Bill not produced to audit
2	524	12622	01-10-2021	7,975	Office copy of the Bill not produced to audit
3	531	12613	01-10-2021	3,400	Name present in the treasury statement of the bill, but name not included in the office copy of treasury statement of the bill
4	529	12599	01-10-2021	14,760	Office copy of the Bill not produced to audit
5	528	12606	01-10-2021	19,800	Office copy of the Bill not produced to audit
6	484	11325	28-09-2021	9,750	Office copy of the Bill not produced to audit
7	483	11324	28-09-2021	9,090	Office copy of the Bill not produced to audit
8	485	11327	28-09-2021	11,970	Office copy of the Bill not produced to audit
9	486	11328	28-09-2021	9,900	Name present in the treasury statement of the bill, but name not included in the office copy of treasury statement of the bill
10	179	4125	30-05-2020	4,950	Payment received through this bill, but name not included in the office copy of the treasury statement of bill.
			Total	**96,545**	
Sl. No.	**Bill No.**	**Bill ID**	**Date**	**Amount *(in ₹)***	**Remarks**
C	**Shri Harinath Debbarma, (Beneficiary code-140038, Constable No. C/10534)**				
1	716	10706	23-08-2022	9,900	Office copy of the Bill not produced to audit
2	713	10707	23-08-2022	9,900	Office copy of the Bill not produced to audit
3	714	10708	23-08-2022	13,185	Office copy of the Bill not produced to audit
4	715	10712	23-08-2022	29,700	Office copy of the Bill not produced to audit
5	1642	16284	19-10-2022	9,900	Office copy of the Bill not produced to audit

Appendix 6.3.2 (concld.)

Details of inadmissible payment of TA/ DA bills

(Reference: Paragraph 6.3)

Sl. No.	Bill No	Bill ID	Date	Amount *(in ₹)*	Remarks
6	1107	17369	02-11-2022	19,800	Office copy of the Bill not produced to audit
7	1108	17371	02-11-2022	19,800	Office copy of the Bill not produced to audit
8	1116	17373	02-11-2022	19,800	By using his Constable ID C/10534
9	1113	17379	02-11-2022	19,800	Office copy of the Bill not produced to audit
10	1114	17380	02-11-2022	9,900	Office copy of the Bill not produced to audit
11	1242	19858	03-12-2022	9,900	By using his Constable ID C/10534
12	1420	23364	13-01-2023	9,900	By using his Constable ID C/10534
13	1418	23365	13-01-2023	19,800	By using different Constable ID C/10407
14	1419	23366	13-01-2023	19,800	By using his Constable ID C/10534
15	1417	23367	13-01-2023	9,900	Office copy of the Bill not produced to audit
16	1434	23493	16-01-2023	9,900	By using his Constable ID C/10534
17	1479	24516	21-01-2023	19,800	Office copy of the Bill not produced to audit
18	162	3326	08-05-2023	19,800	By using his Constable ID C/10534
19	242	3998	19-05-2023	7,200	Office copy of the Bill not produced to audit
20	650	10968	25-08-2023	9,900	By using different Constable ID C/10521
21	737	11873	04-09-2023	9,900	By using different Constable ID C/10304
22	751	12142	11-09-2023	9,900	By using different Constable ID C/10306
23	753	12266	12-09-2023	9,900	By using different Constable ID C/10304
24	1048	19766	21-11-2023	9,900	By using different Constable ID C/10640
25	1269	22596	26-12-2023	9,900	By using different Constable ID C/10602
				3,47,085	

Sl. No.	Bill No	Bill ID	Date	Amount *(in ₹)*	Remarks
D	**Shri Khokan Dey, LDC (Beneficiary code-151973)**				
1	1269	22596	26-12-2023	9,900	By using Constable ID C/10606
2	1417	23367	13-01-2023	9,900	Office copy of the Bill not produced to audit
3	751	12142	11-09-2023	9,900	By using Constable ID C/10304
4	753	12266	12-09-2023	9,900	By using Constable ID C/10301
5	1420	23364	13-01-2023	9,900	By using Constable ID C/10603
6	1418	23365	13-01-2023	9,900	By using Constable ID C/103076
7	1419	23366	13-01-2023	15,930	By using Constable ID C/10504
				75,330	
	Total (A+B+C+D)			**11,17,500**	

Appendix 6.3.3

Details of excess payment of salary

(Reference: Paragraph 6.3)

Name	Months	As per HRMS data			As per CTOS data			Salary credited	
		Employee No.	Amount *(in ₹)*	GPF A/C No.	Beneficiary code	Amount *(in ₹)*	Bank A/C No.	Less *(in ₹)*	More *(in ₹)*
Shri Parimal Debbarma, Constable	November 2020	043249	42,717	15257	232648	2,717	. . .xxxxxx0191	40,000	--
	September 2021	043249	51,372	15257	232648	20,372	. . .xxxxxx0191	31,000	--
	January 2022	043249	43,872	15257	232648	28,872	. . .xxxxxx0191	15,000	--
Shri Suchitra Singha, LDC	November 2020	045028	24,465	35431	106204	64,465	. . .xxxxxx5992	--	40,000
	September 2021	045028	30,336	35431	232638	61,336	. . .xxxxxx2438	--	31,000
	January 2022	045028	30,336	35431	232638	45,336	. . .xxxxxx2438	--	15,000
Total								**86,000**	**86,000**

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