



GOVERNMENT
OF
TRIPURA

REPORT OF THE COMPTROLLER
AND
AUDITOR GENERAL OF INDIA
FOR THE YEAR 1971-72

ERRATA

to the

Report of the Comptroller and Auditor General of India : 1971-72

GOVERNMENT OF TRIPURA

Page	Reference	For	Read
2	Foot-note*	except ii	except (ii)
3	Foot-note*	except ii	except (ii)
5	Para 3, Heading of Table— (In lakhs of rupees)	l khs	lakhs
13	Para 6, last sub-para	Servicing of debt	Service of debt
17	Para 8(B)(ii)—Under column "Total appropriation" against (3) Charges on account of Repay- ment of Debt	88,79,080	88,79,000
18	Para 10, last line	by (indistinct)	by
19	Para 10, last sub-para, line 3	amate r	amateur
22	Para 19(A), second sub-para, heading of col. 5 of table.	th ear	the year
22	Para 19(A), second sub-para, table—Against 1971-72	0.50 16.50	0.48 16.52
24	Para 19(D)(d), first sub-para, line 4	Semi-colon after the word "lakh"	comma
25	Para 20(a), Table—(i) Statutory Corporation.	Corporation	Corporations
26	Para 20(b), Table—(i) Statutory Corporation	Corporation	Corporations
28	Para 21, Table—Col.—Department	Social and Welfare	Social Welfare
28	Para 22, first sub-para, line 5	received	receive
35	Appendix I, Serial No. 27— 34—Miscellaneous Social and Developmental Organisations.	34	24
36	Appendix II—Col : Department— Third item from bottom	Social and Welfare	Social Welfare

**REPORT OF THE COMPTROLLER AND AUDITOR
GENERAL OF INDIA
FOR THE YEAR 1971-72.**

TABLE OF CONTENTS

	Reference to	
	Paragraph	Page (s)
Prefatory Remarks		(iii)
CHAPTER I		
General	1—6	1—14
CHAPTER—II		
Appropriation Audit and Control over Expenditure	7—9	14—18
CHAPTER III		
Publicity Department	10 ✓	18—19
CHAPTER IV		
Stores and Stock Accounts	11—14	19—20
CHAPTER V		
Government Commercial and Trading Activities	15—20	20—26
CHAPTER VI		
Outstanding Audit Observations and Inspection Reports	21—22	26—29
APPENDICES		
APPENDIX I —Statement showing savings under Grants/ Appropriations (for the period from 21st January 1972 to 31st March 1972)		33—35
APPENDIX II —Statement showing department-wise details of outstanding audit observations		36—39

PREFATORY REMARKS

This volume mainly relates to matters arising from the Appropriation Accounts for 1971-72 together with other points arising from audit of the financial transactions of the Government of Union Territory of Tripura for the period from 1st April 1971 to 20th January 1972 and the State of Tripura from 21st January 1972 to 31st March 1972. It also includes :—

- (i) certain points of interest arising from the Finance Accounts for the year 1971-72 ; and
- (ii) matters relating to certain statutory and autonomous bodies, the accounts of which are audited by the Indian Audit and Accounts Department.

2. The cases mentioned in the Report are those which had come to the notice of Audit during the year 1971-72 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports ; matters relating to the period subsequent to 1971-72 have also been included, wherever considered necessary.

3. The points brought out in this Report are those which have come to notice during the course of test audit of the accounts of the departments. They are not intended to convey or to be understood as conveying any general reflection on the financial administration by the departments/authorities concerned.

CHAPTER I

GENERAL

Budget and actuals :—

(a) *Revenue receipts* :—The budget estimates and actuals of revenue receipts for 1971-72 are given below along with the corresponding figures for 1969-70 and 1970-71.

Year	Budget	Actuals	Variation	
			Amount of increase + decrease -	Percentage
(1)	(2)	(3)	(4)	(5)
<i>(In lakhs of rupees)</i>				
1969-70	15,87.91	16,42.92	+55.01	3
1970-71	17,96.97	17,48.50	-48.47	3
1971-72 (Union Territory period)	20,10.73(a)	24,65.50(a)	+4,54.77	24
1971-72 (State period)	(b)	17,34.06	+17,34.06	(b)

No additional taxes were levied in any of these years.

- (a) Under the North Eastern Areas (Reorganisation) Act 1971, the former Union Territory of Tripura attained statehood from 21st January 1972. The budget estimates of the Union Territory for 1971-72 shown here are for the whole year while the actuals are for the period from 1st April 1971 to 20th January 1972.
- (b) No budget estimates were presented to the State Legislature for the period 21st January 1972 to 31st March 1972 after the State was formed.

(b) *Expenditure on revenue account* :—The expenditure on revenue account as compared with the (a) budget estimates and (b) budget estimates plus supplementary grants is shown below :—

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount of increase+ decrease-	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
	<i>(In lakhs of rupees)</i>				
1969-70	15,87.91	17,61.18	16,11.18	-1,50.00	9
1970-71	17,96.97	18,78.14	17,43.26	- 1,34.88	7
1971-72 (Union Territory period)	20,10.73(a)	20,10.73(a)	32,33.09(a)	+12,22.36	61
1971-72 (State period)	25,47.31(A)	25,47.31(A)	9,74.07	-15,73.24	62

The year 1971-72 ended with a revenue deficit of Rs. 7.60 lakhs, taking into account both the Union Territory and State periods.

2. Revenue receipts —

(a) In 1971-72 the revenue receipts increased by Rs. 24,51.06 lakhs (140 per cent) over that in 1970-71. The increase is analysed below :—

	1970-71	1971-72	Increase from 1970-71 to 1971-72
		<i>(In lakhs of rupees)</i>	
(i) Revenue raised by Union Territory/ State Government of Tripura			
Tax revenue	51.85	57.40	5.55
Non-tax revenue	1,08.50	2,08.67	100.17

(a) Please see footnote (a) on page 1.

(A) As authorised by the President and Governor under section 44 of the North Eastern Areas (Reorganisation) Act, 1971 and subsequently by a resolution passed by the State Legislative Assembly on 10th July 1972.

*The figures for 1971-72 are for Union Territory and State of Tripura except ii (a), (b) and (c) as no receipts were due on this account from the Government of India during the Union Territory period.

	1970-71	1971-72	Increase from 1970-71 to 1971-72
		<i>(In lakhs of rupees)</i>	
(ii) Receipts from Government of India			
(a) Taxes on Income other than Corporation Tax	...	18.21	18.21
(b) Estate Duty	...	0.29	0.29
(c) States' share of Union Excise Duties *	...	23.30	23.30
(d) Grants-in-aid	15,88.15	38,91.69	23,03.54
Total	17,48.50	41,99.56	24,51.06

The tax levied and collected by Government in 1971-72 accounted for 1.4 per cent of the total revenue receipts. The corresponding percentage for 1970-71 was 2.9.

Grants-in-aid received from Government accounted for 92.7 per cent of the total revenue. The corresponding percentage for 1970-71 was 90.8.

Increase in the receipts during 1971-72 over 1970-71 is analysed below :—

*The figures for 1971-72 are for Union Territory and State of Tripura except ii (a), (b) and (c) as no receipts were due on this account from the Government of India during the Union Territory period.

Head of account	1970-71	* 1971-72	Increase during 1971-72 (over 1970-71)	
			Amount	Percentage
	(In lakhs of rupees)			
IV—Taxes on Income other than Corpora- tion Tax	0.75	18.82	18.07	2409
Due to receipt of share of net proceeds of taxes on income other than corporation tax consequent on attainment of statehood by Tripura from 21st January 1972.				
XXXVI—Electricity Schemes	27.65	75.65	48.00	173
Due to more sale of power.				
LI—Forest	22.94	45.69	22.75	99
Mainly due to more sale of forest produce.				
LII—Miscellaneous	0.27	24.47 24.04	24.20 23.77	9,963 8,804
Mainly due to more miscellaneous receipts.				
LV—States' Share of Union Excise Duties	...	23.30	23.30	∞
Due to receipt of net proceeds of Union Excise Duties on attainment of Statehood by Tripura from 21st January 1972.				
LVI—Grants-in-aid from Central Government	15.88.15	38,91.69	23,03.54	145
Mainly due to more grants from Government of India to meet liability on account of influx of refugees from Bangladesh.				

*The figures for 1971-72 are for Union Territory and State of Tripura
except under LV—States' Share of Union Excise Duties which are for
State period only.

3. *Expenditure on revenue account* :—Expenditure on revenue account in
1971-72 (Rs. 42.07 crores) showed an increase of 141 per cent as compared
with 1970-71 (Rs. 17.43 crores). The increase during 1971-72 over 1970-71
is analysed below :—

	1970-71	* 1971-72	Increase during 1971-72 (over 1970-71)	
			Amount	Percentage
	(In lakhs of rupees)			
I.—Collection of Taxes, Duties and other Principal Revenues	51.84	47.14	-4.70	9
II.—Debt Services	83.93	1,56.23	72.30	86
Mainly due to payment of more interest charges to the Government of India owing to increased indebtedness.				
III.—Administrative Services—				
(a) Police	1,31.79	1,81.47	49.68	38
Mainly due to raising of an armed police battalion.				
(b) Other heads	1,16.42	1,30.90	14.48	12
Total—Administrative Services	2,48.21	3,12.37	64.16	26
(The expenditure on administrative services constituted 7.43 per cent of the total expenditure on revenue account during 1971-72).				
IV.—Social and Develop- mental Services—				
(a) Education	5,52.07	5,83.49	31.42	6
Mainly due to expansion of educational facilities at the primary and middle school stages and payment of interim relief at Central rates with retrospective effect from 1st March 1970.				
(b) Community Development Projects, National Extension Service and Local Develop- ment Works	20.48	41.53	21.05	103
Mainly due to taking up of schemes relating to sinking of tube wells and sanction of interim relief to staff at Central rates with retrospective effect from 1st March 1970.				

* The figures for 1971-72 are for Union Territory and State of Tripura.

	1970-71	* 1971-72	Increase during 1971-72 (over 1970-71)	
			Amount	Percentage
(In lakhs of rupees)				
IV.—Social and Developmental Services (concl.)—				
(c) Other heads	3,70.70	4,02.82	32.12	9
Total—Social and Developmental Services	9,43.25	10,27.84	84.59	9
(The expenditure on social and developmental services constituted 24.43 per cent of the total expenditure on revenue account during 1971-72).				
V.—Multipurpose River Schemes, Irrigation and Electricity Schemes	75.86	74.28	-1.58	2
VI.—Public Works, (including Roads) and Schemes of Miscellaneous Public Improvements (including capital outlay within the Revenue Account)	1,82.41	2,10.95	28.54	16
Mainly due to increased expenses on maintenance and repair of roads and bridges and purchase of stock materials.				
VII.—Transport and Communications	(a)	...	...	...
VIII.—Miscellaneous—				
(a) Miscellaneous	66.27	22,74.93	22,08.66	3333
Mainly due to expenditure incurred on the refugees from erstwhile East Pakistan.				
(b) Other heads	87.08	1,01.95	14.87	17
Total-Miscellaneous	1,53.35	23,76.88	22,23.53	1449

* The figures for 1971-72 are for Union Territory and State of Tripura.
(a) Rs. 243 only.

	1970-71	* 1971-72	Increase during 1971-72 (over 1970-71)	
			Amount	Percentage
(In lakhs of rupees)				
IX.—Contributions and Miscellaneous Adjustments	4.41	1.47	-2.94	67
Total—Expenditure met from revenue	17,43.26	42,07.16	24,63.90	141

4. Expenditure outside the revenue account :—Expenditure outside the revenue account includes, besides capital expenditure, amounts disbursed by Government as loans and advances.

(a) Expenditure on capital account during the three years ending 1971-72 compared with the (a) budget estimates and (b) budget estimates plus supplementary grants is shown below (loans and advances are dealt with in paragraph 5 below) :—

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount of decrease	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(In lakhs of rupees)					
1969-70	4,60.80	6,45.53	4,64.91	1,80.62	28
1970-71	4,19.46	5,52.90	3,44.97	2,07.93	38
1971-72	5,33.04	5,33.04	50.91	4,82.13	90
(Union Territory period)					
1971-72	6,29.83(B)	6,29.83(B)	3,93.34	2,36.49	37
(State period)					

* The figures for 1971-72 are for Union Territory and State of Tripura.
(B) Please see footnote (A) on page 2.

The saving in the Union Territory period in 1971-72 (Rs. 482.13 lakhs) occurred mainly under 'Capital Outlay on Electricity Schemes' (Rs. 90.99 lakhs) and 'Capital Outlay on Public Works' (Rs. 184.97 lakhs) owing to slow progress of work, non-finalisation of land acquisition proceedings and booking of expenditure for a part of the year against the provision for the full year (on 21st January 1972 the Union Territory attained statehood) and under 'Capital Outlay on schemes of Government Trading' (Rs. 1,67.65 lakhs) as receipts and recoveries were more than the gross expenditure. In the period after 21st January 1972 saving occurred mainly under 'Capital Outlay on Electricity Schemes' (Rs. 77.19 lakhs) and 'Capital Outlay on Schemes of Government Trading' (Rs. 1,48.63 lakhs). Saving under the electricity schemes was mainly due to slow progress of work owing to disturbed conditions in the region on account of influx of refugees from erstwhile East Pakistan; saving under schemes of Government Trading was due to lesser procurement of foodstuff and other essential commodities owing to repatriation of Bangladesh refugees.

(b) An analysis of the expenditure outside the revenue account is given below :—

Head of account	1969-70	1970-71	1971-72		Progressive total upto the end of 1971-72
			1st April 1971 to 20th January 1972	21st January 1972 to 31st March 1972	
(In lakhs of rupees)					
I. Capital expenditure on—					
Public Health	5.22	7.53	...	3.50	56.89
Agriculture	6.02	11.72	1.87	3.90	64.53
Schemes of Industrial and Economic Development	11.69	15.31	34.97	1,06.33	2,13.53
Irrigation Schemes	14.86	13.68	2.74	4.73	1,12.84
Electricity Schemes	1,27.54	1,20.55	1,34.01	79.64	7,05.20
Public Works	2,46.03	1,59.40	38.84	80.00	21,08.48
Schemes of Government Trading	50.88	17.12	-1,61.58	1,25.24	3,90.40
Other items	2.66	-0.34	- 9.94@	...	2.54

@Minus expenditure mainly due to the closing of Contingency Fund of the Union Territory of Tripura and crediting the balance to the Capital.

Head of account	1969-70	1970-71	1971-72		Progressive total upto the end of 1971-72
			1st April 1971 to 20th January 1972	21st January 1972 to 31st March 1972	
(In lakhs of rupees)					
II-Net disbursement under loans and advances	-34.45	15.74	2.11	10.59	9,96.03
Total	4,30.45	3,60.71	43.02	4,13.93	46,50.44

(c) Capital expenditure outside the revenue account was met during and to end of 1971-72 from the net resources as shown below :—

	During 1971-72	To end of 1971-72
(In crores of rupees)		
I. Net addition to—		
(i) Loans from Government of India	8.94	33.99
(ii) Unfunded debt	0.12	2.70
(iii) Contingency Fund	-0.10	...
(iv) Deposits and Advances, etc.	0.07	-0.54
(v) Remittances	1.19	-3.94
II. Decrease (+)/Increase (-) in cash balance	0.89	-1.03
III. Decrease (+)/Increase (-) in investments held in Cash Balance Investment Account	-6.46	-6.46
IV. Revenue surplus (+)/deficit (-)	-0.08	+0.51
V. Balances transferred proforma from the books of Government of India	...	21.28
Total	4.57	46.51

Rupees 2.15 lakhs were received by Government in 1971-72 as interest on loans and advances.

(i) *Loans the detailed accounts of which are maintained by departmental officers* :—Complete information about recoveries in arrears at the end of 1971-72 of loans, the detailed accounts of which are maintained by the departmental officers, has not been supplied by departments so far. According to information so far (April 1973) received, the arrears at the end of March 1972 in recovery of certain classes of loans (principal and interest) were as follows (cf. statement no. 4 (ii) of Finance Accounts 1971-72) :—

	Principal (In lakhs of rupees)	Interest	Total
(a) Loans for development of cottage and small scale industries	18.24	2.49	20.73
(b) Loans for development of handloom industry	2.61	0.94	3.55
(c) Loans to co-operative institutions and banks	9.23	7.37	16.60

(ii) *Loans the detailed accounts of which are maintained in the Audit Office* :—Detailed accounts of loans to municipalities are kept in Audit Office. Recovery of Rs. 23.10 lakhs (principal : Rs. 8.76 lakhs, interest : Rs. 14.34 lakhs) from the Agartala Municipality was in arrears at the end of March 1972. Repayment of instalments of loans and payment of interest thereon by the Municipality has been in arrears since 1952-53.

6. *Debt position* :—The total gross debt at the end of 1971-72 was Rs. 38.14 crores comprising public debt (Rs. 33.99 crores), unfunded debt (Rs. 2.70 crores) and other obligations (Rs. 1.45 crores).

(a) *Public debt* :—In the State the public debt so far consists of loans from Government of India and as on 31st March 1972 it stood at Rs. 33.99 crores. The position of public debt as at the close of March of last three years was as below :—

	1970	1971	1972
	(In crores of rupees)		
Loans from Government of India	20.06	25.05	33.99

The increase in liability of Government on account of public debt (Rs. 8.94 crores) during 1971-72 is analysed below :—

Nature of debt	Loans raised	Loans discharged	Net increase
	(In crores of rupees)		
Loans from Government of India	12.32	3.38	8.94

(b) *Other debt and obligations* :—In addition to the public debt, unfunded debt (comprising mainly the General Provident Fund balances of Government servants) and the balances at the credit of deposits of local funds and civil deposits constitute liability of the Government. The debt liability of Government on unfunded debt and other obligations was as under :—

	Total debt on 31st March		
	1970	1971	1972
	(In crores of rupees)		
Unfunded debt	*	*	2.70
Deposits of local funds and Civil deposits	*	*	1.45

Servicing of debt :—The table below shows the burden on revenue of interest charges on debt :—

	1971-72
	(In crores of rupees)
(i) Interest paid by Government—	
(a) on public debt and unfunded debt	1.56

* Till 20th January 1972, Tripura being a Union Territory did not have its own public account.

	1971-72 (In crores of rupees)
(ii) Deduct—	
(a) Interest realised on loans and advances given by the Government	0.02
(b) Interest received from Commercial Departments	0.05
(c) Interest realised on investment of cash balance	0.06
	Total 0.13
(iii) Net interest charges	1.43 (Percentages)
(iv) Percentage of gross interest to total revenue receipts	3.72
(v) Percentage of net interest to total revenue receipts	3.39

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

7. *Summary* :—Tripura became a State from 21st January 1972. In the following table expenditure of the Union Territory from 1st April 1971 to 20th January 1972 is compared with the sums specified in the schedule appended to the Appropriation Act passed by the Union Territory Legislature for the whole year from 1st April 1971 to 31st March 1972 and expenditure of the State from 21st January 1972 to 31st March 1972 is compared with the sums specified for the same period in the schedule appended to the Resolution of the State Legislature sanctioning the expenditure under section 44(1) of the North-Eastern Areas (Reorganisation) Act 1971.

	Total grants/ap-propriations	Actual expenditure	Excess (+) Saving (-)	Percentage of the excess/saving
	(In lakhs of rupees)			
(UNION TERRITORY OF TRIPURA)				
Voted	32,38.36	43,10.25	+10,71.89	33
Charged	1,63.62	1,37.37	- 26.25	16
Total	34,01.98	44,47.62	+10,45.64	31

The excess of Rs. 10,45.64 lakhs was the net result of excess of Rs. 21,67.57 lakhs in four grants and saving of Rs. 11,21.93 lakhs in 41 grants (Rs. 10,95.68 lakhs) and 5 appropriations (Rs. 26.25 lakhs).

	Total grants/ appropriations	Actual expenditure	Excess (+) Saving (-)	Percentage of the excess/saving
	(In lakhs of rupees)			

(STATE OF TRIPURA)

Voted	30,45.12	14,89.77	- 15,55.35	51
Charged	2,44.09	3,62.32	+ 1,18.23	48
Total	32,89.21	18,52.09	- 14,37.12	44

The saving of Rs. 14,37.12 lakhs was the net result of saving of Rs. 16,43.50 lakhs in 39 grants (Rs. 15,66.36 lakhs) and 5 appropriations (Rs. 77.14 lakhs) and excess of Rs. 2,06.38 lakhs in four grants (Rs. 11.02 lakhs) and 3 appropriations (Rs. 1,95.36 lakhs).

8. *Excess over voted grants and charged appropriations* :—(A) *Union Territory period*

(1) *Excess over voted grants* :—The excess over the following voted grants relating to the period upto 20th January 1972 requires regularisation under section 46(2) (a) of the North Eastern Areas (Reorganisation) Act 1971 :—

Serial number (1)	Number and name of grant (2)	Total grant (3) Rs.	Expenditure (4) Rs.	Excess (5) Rs.
(1)	11—Jails	8,00,000	8,41,922	41,922

Excess occurred under 'A-Jails' (provision : Rs. 7.89 lakhs ; Expenditure : Rs. 8.34 lakhs) and was due to increase in the number of prisoners and unanticipated travelling expenses of certain prisoners on their transfer to a jail in another State.

(2)	34—Miscellaneous	82,72,000	18,66,16,521	17,83,44,521
-----	------------------	-----------	--------------	--------------

Excess occurred under—

(a) 'E-4—Expenditure for evacuees from East Bengal' (Rs. 18,20.16 lakhs). The excess was due to incurring of expenditure without any provision of funds on relief and temporary accommodation for Bangladesh refugees. The expenditure was financed by Government of India by release of *ad hoc* grants (Rs. 20.12 crores) credited to revenue.

(b) 'B.4—Civil Defence' (Rs. 2.01 lakhs). The excess was due to intensification of civil defence measures.

The excess was partly counter-balanced by saving under other heads.

(3)	38—Capital Outlay on Industrial and Economic Development	24,32,000	35,00,000	10,68,000
-----	--	-----------	-----------	-----------

Excess occurred under "A.1(3)—Investment in share capital of Road Transport Corporation" (provision : Rs. 20.00 lakhs ; expenditure : Rs. 35.00

lakhs) and was due to more investment in share capital of the Corporation than was originally provided. Reasons for more investment than provided in the budget have not been intimated.

The excess was partly offset by non-utilisation of the provision of Rs. 4.32 lakhs under "A-2 :—Investment in Co-operative Societies" by 20th January 1972.

Serial number (1)	Number and name of grant (2)	Total grant (3) Rs.	Expenditure (4) Rs.	Excess (5) Rs.
(4)	44—Capital Outlay on Schemes of Government Trading	4,21,07,000	7,94,10,038	3,73,03,038

Excess occurred mainly under "A—Purchase of foodgrains (provision : Rs. 4,00.00 lakhs ; expenditure : Rs. 7,73.43 lakhs). Excess was mainly due to purchase of increased quantum of foodstuffs and other essential commodities to meet requirements of Bangladesh refugees.

B. State Period—

(i) Excess over the following voted grants for the period 21st January 1972 to 31st March 1972 requires regularisation under Article 205 of the Constitution :—

Serial Number (1)	Number and name of grant (2)	Total grant (3) Rs.	Expenditure (4) Rs.	Excess (5) Rs.
(1)	4—Taxes on Vehicles	18,000	20,790	2,790
Reasons for excess have not been intimated.				
(2)	27—Public Works	1,06,07,000	1,07,34,753	1,27,753
Reasons for excess have not been intimated.				
(3)	29—Famine Relief	3,31,000	3,98,497	67,497

Excess occurred under "A.1(2)—Test Relief Works" (Rs. 1.89 lakhs) as more test relief works were undertaken than anticipated owing to scarcity condition prevailing in the State.

Excess was partly counterbalanced by non-utilisation of the entire provision of Rs. 1.22 lakhs for gratuitous relief as gratuitous relief was not sanctioned.

(4)	41—Capital Outlay on Public Works	70,72,000	79,75,495	9,03,495
-----	-----------------------------------	-----------	-----------	----------

The excess was due to petty excesses on different works for construction of roads and buildings.

(ii) *Excess over charged appropriations* :—Excess over the following charged appropriations for the period 21st January 1972 to 31st March 1972 also requires regularisation :—

Serial number (1)	Number and name of appropriation (2)	Total appropriation (3) Rs.	Expenditure (4) Rs.	Excess (5) Rs.
(1)	10—Administration of Justice	55,000	63,015	8,015
Excess was due to purchase of law books and furniture for the High Court Bench.				
(2)	41—Capital Outlay on Public Works	...	24,606	24,606

The expenditure represents payment of an award on arbitration of a disputed case.

(3)	Charges on account of Repayment of Debt	88,79,000	2,83,82,838	1,95,03,838
-----	---	-----------	-------------	-------------

The expenditure under this appropriation includes repayment of Rs. 2,50.00 lakhs as other ways and means advances obtained during 21st January 1972 to 31st March 1972 from the Government of India. Excess occurred mainly because it was not possible to foresee with precision how much of such advances would be received and repaid.

9. Saving in grants/appropriations :—

(a) In 25 grants and one appropriation for the period from 21st January 1972 to 31st March 1972, savings exceeded 20 per cent and in three other grants savings were above 10 per cent but below 20 per cent. Details are given in Appendix I.

(b) Some of the major instances of provision remaining substantially unutilised during 21st January 1972 to 31st March 1972 and the reasons therefor are given below :—

	Total grant/ appropriation	Expenditure	Saving	Percentage
(In lakhs of rupees)				
1. 12—Police	1,14.15	40.86	73.29	64
Saving was mainly due to some posts having been kept vacant and certain other posts not having been sanctioned by Government.				
2. 14—Education	1,91.30	1,48.32	42.48	22

Reasons for the saving have not been intimated (September 1973).

	Total grant/ appropriation	Expenditure	Saving	Percentage
		(In lakhs of rupees)		
3. 26-Electricity Schemes	49.90	20.11	29.79	59

The saving was mainly due to lesser expenditure on maintenance of power house reasons for which have not been intimated, non-payment of contribution to the 'Depreciation Reserve Fund—Electricity' as the fund was closed under Government orders and lesser adjustment of interest on capital assets.

4. 34-Miscellaneous	15,40.56	4,08.77	11,31.79	74
---------------------	----------	---------	----------	----

The saving was mainly due to adjustment of liabilities incurred in connection with expenditure on Bangladesh refugees in the Union Territory section of accounts as the charges related to period prior to attainment of Statehood.

5. 40-Capital Outlay on Electricity Schemes	1,56.83	1,31.69	25.14	16
---	---------	---------	-------	----

Saving was mainly due to slow progress of works owing to disturbed condition in the region.

6. 43-Capital Outlay on Schemes of Government Trading	2,73.87	1,70.36	1,03.51	38
---	---------	---------	---------	----

Saving of Rs. 1.50 lakhs was mainly due to non-availability of banana suckers for distribution among interested cultivators and non-receipt of chemical fertilisers indented for. Reasons for the balance saving were lesser estimated. *Procurement of foodstuffs and other essential commodities owing to re-inhabitation of Bangladesh refugees.*

7. Interest on Debt and Other Obligations	1,53.57	77.16	76.41	49
---	---------	-------	-------	----

The saving of Rs. 76.41 lakhs was mainly due to adjustment of interest on loans to Government of India falling due by 20th January 1972 in the territory accounts for which provision was also made in the state period.

CHAPTER III

PUBLICITY DEPARTMENT

10. *Drama and Puppet Units* :—Government decided in 1966-67 to establish a drama unit and a puppet unit for Plan publicity in the border areas. Six artists were employed (5 from November 1968 and 1 from January 1969) for the two units by the Director of Public Relations and Tourism.

Upto May 1973, the two units had staged only one show each ; the drama unit staged the show at Agartala and the puppet unit at a village near Agartala.

Government stated in May 1973 that drama and puppet shows are held in the open air or under improvised sheds in fair weather, preferably in winter, and as monsoons in Tripura are usually prolonged it is not possible to stage drama and puppet shows very frequently.

Upto May 1973 Rs. 1.31 lakhs were spent on the pay and allowances of the artists. Government stated in May 1973 that the services of the artists were utilised in rendering help to amateur theatrical clubs at Agartala and for rehearsals as also for office work.

CHAPTER IV

STORES AND STOCK ACCOUNTS

~~Public Works Department~~

11. *Synopsis of stores accounts* :—A synopsis of the stores accounts of Public Works Department for 1971-72 is given below :—

Sl. No.	Department	Stores	Balance as on 1st April 1971	Receipts	Issues	Balance as on 31st March 1972
						(In lakhs of rupees)
1.	Public Works Department (Roads and Buildings)	Small stores, building materials, metals, fuel, painters' stores, etc.	—10.75	79.95	89.81	—20.61(*)
2.	Public Works Department (Electricity)	Do	1,02.41	38.67	48.39	92.69

The accounts of stamps (entertainment tax, non-judicial and judicial) for 1971-72 and earlier years could not be compiled due to non-receipt of complete monthly returns showing receipts, issues and balances from the treasury.

(*) The minus balance is due to non-adjustment of value accounts of stock received from other divisions. The adjustment has been made in the accounts for 1972-73 by the divisions.

12. *Stock registers and stock verification* :—The register of stock in Public Works divisions is required to be closed at the end of September each year and reviewed by the Divisional Officer to ensure that the stock consists of serviceable and necessary articles and that the stores are priced within the prevailing market rates. The stock is also required to be verified periodically by responsible officers.

Eleven divisions (out of twenty) had not closed (May 1973) their stock registers for the year ending September 1971. Of these, ten divisions had not closed the registers for two to nine years.

13. *Excessive stock*—The value of stores held in stock should not exceed the limit specified by Government but in four divisions the value of stock (on 31st March 1972) exceeded the specified limit by Rs. 4.45 lakhs to Rs. 10.37 lakhs.

14. *Tools and plant accounts* :—Each division is required to close and balance its registers of tools and plant each year in September.

Out of twenty divisions, eight divisions had closed the accounts for the year ending September 1971 (May 1973). Twelve divisions had not closed the registers for one to eight years (May 1973).

CHAPTER V

GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES

SECTION A—GENERAL

15. This chapter deals with the results of audit of :—

- (i) Statutory Corporations,
- (ii) Government Companies,
- (iii) Departmentally managed Government Commercial and quasi-commercial undertakings,
- (iv) Co-operative Institutions, and
- (v) Investments and guarantees by the State Government.

SECTION B—STATUTORY CORPORATIONS

16. As on 31st March 1972 there was one Statutory Corporation in the State, viz. Tripura Road Transport Corporation.

The Corporation was established on 23rd October 1969 with a view to provide co-ordinated system of economical road transport services. The initial Government investment was Rs. 10 lakhs which was raised to Rs. 156.98 lakhs as on 31st March 1972.

The Corporation started functioning with effect from May 1971.

The accounts for the year 1971-72 as prepared by the Corporation disclosed a net profit of Rs. 0.56 lakh.

SECTION C—GOVERNMENT COMPANIES

17. As on 31st March 1972 there were two Government Companies in the State, namely Tripura Small Industries Corporation Limited and Tripura State Bank Limited (in liquidation).

(i) *Tripura Small Industries Corporation Ltd.*—The Corporation was incorporated on 30th April 1965 as a Government Company with an authorised share capital of Rs. 10 lakhs to promote and help development of small industries in the State. Government invested Rs. 9,99,200 in the purchase of all the 9,992 shares issued by the Company as on 31st March 1972.

The financial results of the Corporation for the three years ending 31st March 1972 are given below :—

(In lakhs of rupees)			
	1969-70	1970-71	1971-72
1. Total capital invested	10.54	10.81	10.73
2. Profit (+)/Loss (—)	+ 0.50	+ 0.52	— 0.08
3. Percentage of return on capital invested	4.7 0.47	4.8 0.48	...
4. Capital employed	10.54	10.81	10.73
5. Percentage of return on capital employed	4.7 0.47	4.8 0.48	...

The loss during 1971-72 was mainly due to writing off of damaged, off-grade and over-valued stocks of previous year (Rs. 0.40 lakh) and advertising expenses (Rs. 0.22 lakh). The Management's reply is still awaited (November 1973).

SECTION D—DEPARTMENTALLY MANAGED GOVERNMENT COMMERCIAL AND QUASI-COMMERCIAL UNDERTAKINGS

18. The following organisations under the control and management of Public Works Department (declared as commercial undertakings with effect from 1961-62) are looking after generation and distribution of electricity in the State:—

- (1) Agartala Electric Supply with Teliamura
- (2) Dharmanagar Electric Supply
- (3) Kailasahar Electric Supply
- (4) Udaipur Electric Supply with Melagarh, Sonamura and Amarpur
- (5) Khowai Electric Supply
- (6) Bagafa Belonia Electric Supply
- (7) Ambassa Electric Supply

Excepting Agartala Electric Supply (run under Electrification Scheme of Agartala and its surrounding areas) all other units come under Rural Electrification Schemes.

The *pro-forma* accounts of Agartala Electric Supply for the years from 1967-68 to 1971-72 and those of Dharmanagar Electric Supply, Kailasahar Electric Supply, Khowai Electric Supply, Ambassa Electric Supply (for the years from 1965-66 to 1971-72), Bagafa Belonia Electric Supply and Udaipur Electric Supply (for the years from 1968-69 to 1971-72) have not yet been compiled (February 1973). Reasons for non-preparation of accounts are awaited (February 1973).

SECTION E—CO-OPERATIVE INSTITUTIONS

19. (A) *Financial assistance* :—Government investment in the share capital of the co-operative societies at the close of three years ending 1971-72 was as under :—

Year	No. of societies	Amount (In lakhs of rupees)
1969-70	124	23.12
1970-71	138	24.68
1971-72	154	29.00

The amount of loans, subsidies, grants paid by Government to various co-operative societies during the three years ending 1971-72 was as follows :—

Year	Amount of loans			Subsidy	
	Balance at the end of previous year	Disbursement during the year	Repayment during the year	Balance at the end of the year	Grants and subsidies during the year
	(In lakhs of rupees)				
1969-70	9.87	2.90	0.01	12.76	1.68
1970-71	12.76	2.15	0.07	14.84	1.41
1971-72	14.84	2.16	0.50	16.50	2.36

Government have also guaranteed the loan amounting to Rs. 40 lakhs raised by Tripura State Co-operative Bank Ltd. upto March 1971.

(B) *Dividend*—Dividends of Rs. 13,890 relating to 1961-62 and 1962-63 were received from the Tripura State Co-operative Bank Ltd. (Rs. 11,490) and Tripura Apex Marketing Co-operative Societies Ltd. (Rs. 2,400) during the year 1971-72.

(C) *Delay in completion of audit* :—In accordance with the provisions of the Bombay Co-operative Societies Act 1925 as extended to Tripura, the accounts of the co-operative societies are required to be audited by the auditors appointed by the Registrar of Co-operative Societies once in a year.

The progress of audit made during the last three years ending 1971-72 is given below :—

Co-operative year	No. of societies due for audit at the beginning of the year	No. of societies audited during the year	Arrears at the end of the year
1969-70	645	276	369
1970-71	632	226	406
1971-72	738	179	559

The delay in completion of audit was attributed (May 1973) by the Department to shortage of staff and the departmental auditors being engaged in loan collection drive organised jointly with the State Co-operative Bank Ltd.

(D) *Review of audited accounts/reports* :—Review of the audited accounts and reports for the year 1971-72 of certain selected societies revealed the following :—

(a) Of the total grants and subsidies (Rs. 4.34 lakhs) paid to 101 Co-operative Societies during 1968-69 to 1970-71, utilisation certificates for Rs. 1.25 lakhs from 34 societies were not received so far (May 1973).

(b) *Tripura State Co-operative Bank Ltd.*

(i) The Bank was incorporated in 1957 with the object to act as a financing agency for primary and other co-operative societies. The paid up capital was Rs. 16.01 lakhs on 30th June 1972.

The Government contribution on that date amounted to Rs. 7 lakhs (57 per cent) against the authorised limit of Rs. 5 lakhs. Upto 30th June 1972 the Bank earned a net profit of Rs. 0.41 lakh.

(ii) The overdue loans as on 30th June 1972 (given by the Bank) stood at Rs. 34.99 lakhs which works out to 26.9 per cent of total outstanding loan of Rs. 130.75 lakhs.

The following table indicates the position of outstanding and overdue loans, debts considered bad and doubtful and provision made towards reserve for bad and doubtful debts for the last four years :—

Co-operative year	Outstanding loan	Overdue loan	Debts considered bad	Provision made towards reserve for bad and doubtful debts
(In lakhs of rupees)				
1968-69	41.06	25.40	7.63	0.61
1969-70	51.96	20.25	5.62	0.61
1970-71	89.50	26.64	5.87	0.61
1971-72	130.75	34.99	5.56	0.86

Underprovision of Reserve for Bad and Doubtful Debts was attributed by the Bank (September 1973) to small margin of profit.

(c) *Tripura State Co-operative Land Mortgage Bank Ltd* :—(i) Government investment in the Bank was Rs. 1.50 lakhs (71 per cent). During the year 1971-72, the Bank sustained a loss of Rs. 0.29 lakh.

(ii) During 1962 the Bank obtained a loan of Rs. 1 lakh from Relief and Rehabilitation Department repayable in 15 yearly instalments. Although ten instalments amounting to Rs. 1.14 lakhs (principal : Rs. 0.66 lakh ; interest : Rs. 0.48 lakh) became overdue no repayment has been made so far (May 1973) for want of funds.

(d) *Tripura Wholesale Consumers' Co-operative Stores Ltd* :—(i) Government invested Rs. 3.50 lakhs in the Stores (including Rs. 1 lakh invested in 1971-72) upto 31st March 1972 (85 per cent of paid up capital of the Stores). During 1971-72, the Stores sustained a loss of Rs. 1.27 lakhs ; the accumulated loss upto the end of the year being Rs. 4.30 lakhs.

(ii) The audited accounts for 1967-68 (the accounts for 1968-69 onwards were not received so far (April 1973)) brought out the following deficiencies :—

(1) Physical verification conducted (June 1968) by the authorities of the Stores disclosed a shortage of stock worth Rs. 0.73 lakh. Responsibility for the loss has not been fixed (May 1973).

(2) The closing balance in the cash book at the close of business on 27th November 1967 worked out to Rs.13,689.02. The amount was subsequently reduced to Rs. 3,944.15. The particulars recorded in the cash book do not, however, justify the rectification. The Department stated (May 1973) that the matter was under investigation.

(3) During the year the stock register of essential commodities were not maintained properly.

The matter was reported to Government (December 1972) ; reply is awaited (January 1973).

SECTION I—INVESTMENTS AND GUARANTEES

20. (a) *Investments* :—The table given below indicates the investments of Government in the Statutory Corporation, Government Companies and Co-operative Societies and Banks and the return received therefrom :—

	Investment to the end of 1971-72		Dividend/Interest received during 1971-72	
	No.	Amount	Amount	Percentage
(Rupees in lakhs)				
(i) Statutory Corporation	2*	1,70.76	3.58	1.6
(ii) Government Companies	2	13.77		
(iii) Co-operative Societies and Banks	154	29.00		

*Note :— Includes investment in Assam Financial Corporation.

Further details of investments are given in Statement No. 13 of the Finance Accounts 1971-72.

(b) *Guarantees* :—Government have contingent liabilities in respect of guarantees given by them for repayment of loans and interest received thereon share capital etc. raised by Statutory Corporations, Joint Stock Companies and Co-operative Societies.

At the end of 1971-72 the maximum amount of guarantee and the amount guaranteed outstanding on 31st March 1972 were Rs. 170.41 lakhs and Rs. 147.41 lakhs respectively.

	Maximum amount guaranteed	Sums guaranteed outstanding on 31st March 1972 (Rupees in lakhs)
(i) Statutory Corporation	104.41	104.41
(ii) Government Companies	...	...
(iii) Co-operative Societies and Banks	66.00	43.00
Total	170.41	147.41

Further details of guarantees are given in the statement No. 5 of the Finance Accounts 1971-72.

CHAPTER VI

OUTSTANDING AUDIT OBSERVATIONS AND INSPECTION REPORTS

21. *Outstanding audit observations* :—Audit observations on financial transactions of Government are communicated to departmental authorities from time to time. Half-yearly reports of such observations which remain outstanding for more than six months are also sent by Audit to Government/heads of departments.

Year-wise analysis of the observations issued upto end of March 1972 which were not settled upto 30th September 1972 is given below :—

Year of issue	Civil departments		Commercial departments/activities		Total	
	Number	Amount (Rs. lakhs)	Number	Amount (Rs. lakhs)	Number	Amount (Rs. lakhs)
1967-68 and earlier years	1972	60.20	64	5.26	2036	65.46
1968-69	1250	32.24	89	51.52	1339	83.76
1969-70	1669	43.13	32	149.40	1701	192.53
1970-71	2474	72.57	52	319.27	2526	391.84
1971-72	2607	605.35	100	776.02	2707	1381.37
Total	9972	813.49	337	1301.47	10,309	21,14.96

(ii) The following is a broad analysis of the reasons for which audit observations have remained outstanding (department-wise analysis showing the nature of observations, number and amount is given in Appendix II).

Nature of observations	Civil departments		Commercial departments/activities	
	Number	Amount (Rs. lakhs)	Number	Amount (Rs. lakhs)
(a) Sanction for establishment not received	159	1.32	...	...
(b) Sanctions not received for contingent and miscellaneous expenditure	904	32.64	77	2,13.17
(c) Detailed bills for lump sum drawals not received	4,624	7,18.09	104	6,05.62
(d) Vouchers not received	382	13.32	...	...
(e) Payees' receipts not received	570	14.55	80	4,82.27
(f) Advances paid to Government servants not recovered	282	1.36	14	0.04
(g) Agreements with contractors/suppliers not received	10	3.23	...	...
(h) Overpayments or amounts disallowed in Audit not recovered	406	2.29	33	0.04
(i) Other reasons	2,635	26.69	29	0.33
Total	9,972	8,13.49	337	13,01.47

The facility of drawing amount as advances on abstract contingent bills by disbursing officers is intended to expedite payments in certain cases but they are to be followed by detailed contingent bills (containing all particulars of expenditure, with supporting sub-vouchers and payees' receipts duly countersigned by the controlling authorities) which should be sent to the audit officer within a reasonable time. In the absence of detailed contingent bills one cannot be sure of the exact expenditure incurred for different purposes nor can one be sure of the correctness of the expenditure. In the absence of such bills there cannot be a proper audit scrutiny of the expenditure and there is always the possibility of mis-appropriations, frauds etc. remaining undetected. However for Rs. 13,23.71 lakhs, 63 per cent of the total amount (Rs. 21,14.96 lakhs) held under observation, detailed contingent bills have not been received in the audit office. The departments with comparatively heavy outstandings are mentioned below :—

Department	Amount (In lakhs of rupees)
Food and Civil Supplies	6,05.02
Relief and Rehabilitation	5,27.23
Social and Welfare	38.75
Education	28.06

22. *Outstanding inspection reports* :—Financial irregularities and defects in the accounts noticed during local audit and inspection are included in inspection reports which are sent to departmental officers and also to the heads of departments. The points raised in the reports should be settled expeditiously if the inspections are to be purposeful. Unless such reports received prompt attention, there is likelihood of irregularities persisting.

There has, however, been considerable delay in settlement of inspection reports. Settlement of 1021 inspection reports containing 5274 paragraphs issued upto March 1972 was pending on 30th September 1972 as shown below :—

Year of issue	Civil departments		Commercial departments	
	Number of inspection reports	Number of paragraphs	Number of inspection reports	Number of paragraphs
1967-68 and earlier years	450	1913	14	70
1968-69	154	791	2	20
1969-70	182	1056	2	20
1970-71	100	538	2	20
1971-72	114	838	1	8
Total	1000	5136	21	138

The matter has been reported to Government from time to time. The number of inspection reports shown as outstanding in the present Report and that in the previous two Reports are as follows :—

	As on		
	30th September 1970	30th September 1971	30th September 1972
Number of inspection reports	896	942	1,021
Number of paragraphs in the reports	4,175	4,662	5,274

R C Suri

(R. C. Suri)
Accountant General
Assam, Meghalaya, Nagaland, Manipur,
Tripura, Arunachal Pradesh
and Mizoram.

Nhillong,
The 14 JUL 1974

Countersigned

A Baksi

(A. Baksi)
Comptroller and Auditor General of India.

New Delhi,
The 20 JUL 1974

APPENDICES

APPENDIX I

(Reference : Paragraph 9 page 17)

Saving under Grants/Appropriations (For the period from 21st January 1972 to 31st March 1972)

Serial number	Number and name of grant/ appropriation	Original grant/ appropriation	Total grant/ appropriation	Expenditure	Saving	Percentage of saving
1	2	3	4	5	6	7

(In lakhs of rupees)

1. Cases where saving was 20 per cent or more of the total grant/appropriation

1.	2-Land Revenue	10.52	10.52	8.31	2.21	21
2.	9-General Administration Voted	29.85	29.85	19.62	10.23	34
3.	11-Jails	5.07	5.07	3.47	1.60	31
4.	12-Police	1,14.15	1,14.15	40.86	73.29	64
5.	13-Miscellaneous Departments	9.30	9.30	3.48	5.82	63
6.	14-Education	1,91.30	1,91.30	1,48.82	42.48	22
7.	15-Medical	52.42	52.42	39.59	12.83	24
8.	16-Public Health	10.35	10.35	5.36	4.99	48
9.	17-Family Planning	2.22	2.22	0.82	1.40	63
10.	18-Agriculture	43.35	43.35	23.71	19.64	45
11.	19-Animal Husbandry	13.53	13.53	9.57	3.96	29
12.	21-Industries Voted	12.82	12.82	7.83	4.99	39
13.	22-Community Development Projects, National Extension Service and Local Development Works.	46.08	46.08	26.91	19.17	42

APPENDIX I—Contd.

(Reference : Paragraph 9 page 17)

Saving under Grants/Appropriations (For the period from 21st January 1972 to 31st March 1972)

Serial number	Number and name of grant/appropriation	Original grant/appropriation	Total grant/appropriation	Expenditure	Saving	Percentage of saving
1	2	3	4	5	6	7
		<i>(In lakhs of rupees)</i>				
14.	25—Irrigation, Navigation, Embankment and Drainage Works (Non-Commercial)	5.75	5.75	2.72	3.03	53
15.	26—Electricity Schemes	49.90	49.90	20.11	29.79	59
16.	30—Pension and other Retirement Benefits	15.05	15.05	3.79	11.26	74
17.	31—Privy Purses and Allowances of Indian Rulers	2.59	2.59	(a)	2.59	100
18.	32—Stationery and Printing	14.10	14.10	1.82	12.28	87
19.	33—Forest	34.70	34.70	23.36	11.34	32
20.	34—Miscellaneous	15,40.56	15,40.56	4,08.77	11,31.79	73
21.	36—Capital Outlay on Improvement of Public Health	7.60	7.60	3.50	4.10	54
22.	37—Capital Outlay on Schemes of Agricultural Improvement and Research	8.08	8.08	3.91	4.17	52
23.	39—Capital Outlay on Irrigation, Navigation, Embankment and Drainage Works	6.12	6.12	4.73	1.39	22

(a) Rs. 190 only.

APPENDIX I—Concl.

(Reference : Paragraph 9 page 17)

Saving under Grants/Appropriations (For the period from 21st January 1972 to 31st March 1972)

Serial number	Number and name of grant/appropriation	Original grant/appropriation	Total grant/appropriation	Expenditure	Saving	Percentage of saving
1	2	3	4	5	6	7
		<i>(In lakhs of rupees)</i>				
24.	43—Capital Outlay on schemes of Government Trading	2,73.87	2,73.87	1,70.36	1,03.51	38
25.	44—Loans and Advances by the State/Union Territory Governments	23.28	23.28	13.48	9.80	42
26.	Interest on Debt and other Obligations <i>Charged</i>	1,53.57	1,53.57	77.16	76.41	49

II—Cases where the saving was more than 10 per cent but not exceeding 20 per cent of the total grant

27.	34—Miscellaneous Social and Developmental Organisations	43.27	43.27	35.89	7.38	17
28.	28—Capital Outlay on Public Works (within the Revenue Account)	15.28	15.28	13.20	2.08	12
29.	40—Capital Outlay on Electricity schemes	1,56.83	1,56.83	1,31.69	25.14	16

APPENDIX

(Referred to

Audit observations issued upto 31st March 1972

Department	Sanction for establishment not received		Sanction not received for contingent and miscellaneous expenditure		Detailed bills for lump sum draws not received		Vouchers not received	
	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)
	Agriculture	14	0.44	854	20.83	...
Revenue	...	...	65	0.47	208	17.60	...	...
General Administration	51	0.59	56	1.05	297	5.29	...	...
Development	2	0.01	92	0.70	584	20.31	...	...
Education	64	0.60	183	6.50	508	28.06	...	...
Public Works	38	0.10	...	...	...	...	382	13.32
Co-operation	...	...	5	0.03	5	0.16	...	...
Legislative Department	1	(a)	16	0.56	27	2.10	...	...
Famine Relief	...	...	1	0.06	257	13.99	...	...
Motor Vehicles Tax	...	...	...	...	4	0.01	...	...
Home	...	...	3	1.23	16	0.54	...	...
Police	...	...	61	0.93	101	5.07	...	...
Animal Husbandry and Veterinary	...	...	39	1.16	97	3.82	...	...
Medical	2	0.01	7	0.43	15	0.38	...	...
Labour and Employment	1	0.01	28	0.32	4	0.07	...	...
Public Health	...	...	64	0.87	105	5.58	...	...
Jails	...	...	...	...	39	0.12	...	...
Administration of Justice	...	...	...	...	2	0.01	...	...
Rehabilitation	...	...	62	3.97	394	23.94	...	...
Publicity	...	...	37	0.45	71	0.47	...	...
Forest	...	...	13	0.17	18	0.03	...	...
Social and Welfare	...	...	9	0.63	461	38.75	...	...
Fire Service	...	...	...	...	4	0.03	...	...
Registration	...	...	2	0.06	...	...	...	...

(a) Rs. 185 (b) Rs. 450 (c) Rs. 360 (d) Rs. 39 (e) Rs. 85

II

in paragraph 21)

which were outstanding on 30th September 1972

Payees' receipts not received		Advances paid to Government servants not recovered		Agreements with contractors/suppliers not received		Overpayments or amounts disallowed in audit not recovered		Other reasons		Total	
Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)
25	0.41	...	...	...	...	1	0.01	240	4.69	1134	26.38
1	0.02	...	...	...	...	...	...	53	0.10	327	18.19
9	0.59	...	...	...	...	17	0.08	513	6.89	943	14.49
160	1.53	46	0.08	...	...	74	0.03	112	0.23	1070	22.89
...	...	...	...	...	...	3	0.03	1005	11.78	1763	46.97
...	...	4	0.01	...	...	152	0.84	129	0.32	705	14.59
2	0.05	26	0.10	...	...	6	0.07	...	...	44	0.41
2	0.06	24	0.72	...	...	...	...	13	0.11	83	3.55
...	...	...	...	...	...	...	...	...	...	258	14.05
...	...	...	...	...	...	...	...	...	...	4	0.01
2	0.02	...	...	...	...	...	...	...	...	21	1.79
...	...	...	...	10	3.23	...	...	202	0.94	374	10.17
93	5.10	46	0.13	...	...	27	0.08	44	0.12	346	10.41
14	2.49	5	0.03	...	...	23	0.12	1	(e)	67	3.46
82	0.78	14	0.03	...	...	4	(b)	8	0.01	141	1.22
54	0.51	11	0.02	...	...	12	0.05	13	0.02	259	7.05
...	...	2	(c)	...	...	3	(d)	3	0.03	47	0.15
1	(g)	13	0.11	...	...	...	...	...	...	16	0.12
3	0.09	1	(f)	...	...	...	...	7	0.01	467	28.01
32	0.91	12	0.02	...	...	...	...	28	0.06	180	1.91
2	0.01	...	...	...	...	1	0.02	135	0.38	169	0.61
10	0.05	...	...	...	...	78	0.90	44	0.24	602	40.57
...	...	...	...	...	...	...	...	13	0.08	17	0.11
2	0.01	4	(h)	...	...	...	...	8	0.01	16	0.08

(f) Rs. 133 (g) Rs. 105 (h) Rs. 265

APPENDIX

(Referred to

Audit observations issued upto 31st March 1972

Department	Sanction for establishment not received		Sanction not received for contingent and miscellaneous expenditure		Detailed bills for lump sum draws not received		Vouchers not received	
	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)
Relief and Rehabilitation	...	...	35	9.99	502	5,27.23	...	...
Printing and Stationery	...	...	17	0.37	2	0.05	...	...
Industries	...	...	78	2.09	38	3.17	...	...
Local Self Government	...	...	17	0.16	11	0.48	...	...
Total	159	1.32	904	32.64	4624	7,18.09	382	13.32
Commercial— Food and Civil Supplies	...	...	74	2,12.87	102	6,05.02	...	...
Electricity	...	...	3	0.30	2	0.60	...	...
Total	...	...	77	2,13.17	104	6,05.62	...	...
Grand Total	159	1.32	981	2,45.81	4728	13,23.71	382	13.32

II—Concl'd.

in paragraph 21)

which were outstanding on 30th September 1972

Payees' receipts not received		Advances paid to Government servants not recovered		Agreements with contractors/suppliers not received		Overpayments or amounts disallowed in audit not recovered		Other reasons		Total	
Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)	Item	Amount (In lakhs of rupees)
...	...	...	...	...	...	...	...	...	...	537	5,37.22
9	0.96	6	0.02	...	...	...	...	5	0.05	39	1.45
64	0.89	68	0.09	...	...	5	0.06	46	0.61	299	6.91
3	0.07	...	...	...	...	...	...	13	0.01	44	0.72
570	14.55	282	1.36	10	3.23	406	2.29	2,635	26.69	9,972	8,13.49
80	482.27	...	...	...	...	...	...	3	0.32	259	13,00.48
...	...	14	0.04	...	...	33	0.04	26	0.01	78	0.99
80	482.27	14	0.04	...	...	33	0.04	29	0.33	337	13,01.47
650	496.82	296	1.40	10	3.23	439	2.33	2,664	27.02	10,309	21,14.96

