

**Report of the
Comptroller and Auditor General of
India**

FOR THE YEAR 2006-2007

**TRIPURA TRIBAL AREAS AUTONOMOUS
DISTRICT COUNCIL
KHUMULWNG
TRIPURA**

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Preface

This Report has been prepared for submission to the Governor under Paragraph 7(4) of the Sixth Schedule to the Constitution of India. It relates mainly to the issues arising from the audit of the Annual Accounts as also of the transactions of the Tripura Tribal Areas Autonomous District Council for the year 2006-07.

2. This Report contains three Chapters, the first of which deals with the constitution of the Tripura Tribal Areas Autonomous District Council, the rules for the management of the District Fund and maintenance of accounts by the District Council. The remaining two Chapters include comments on the Council's financial position and various irregularities noticed in the course of test-audit of the accounts and transactions of the Council for the year 2006-07.

OVERVIEW

This Report contains three chapters. Chapter – I provides a background on the formation of the Autonomous District Council, rules for the management of the District Fund and relevant constitutional provisions on maintenance of Accounts. Chapter–II deals with comments arising out of audit of annual accounts of the Council for the year 2006-07 and contains twelve paragraphs and Chapter–III of the Report details the audit findings pertaining to transaction audit of the Council and contains six paragraphs. The main observations of audit are detailed below:

1. Comments on Accounts

Closing cash balance of the Council was understated by Rs. 55.76 lakh for not showing the actual balance in the accounts in respect of three out of the 13 DDOs test checked.

(Paragraph 2.2)

The cumulative balance of Rs. 43.01 crore in the provident funds of the employees was shown as only Rs. 1.25 crore resulting in understatement of Rs. 41.76 crore which also remained out of account.

(Paragraph 2.4)

Out of 13 units test checked in audit, Capital expenditure was understated by Rs. 1.00 crore in one unit while Rs.13.94 lakh incurred by another unit on capital outlay was misclassified as revenue expenditure during compilation of annual accounts at Headquarters.

(Paragraph 2.5)

There is no system in place to track and record the assets created by the Council since its inception and physical verification of the assets was not conducted. Therefore, the physical existence of assets was neither ascertained by the Council nor could be verified in audit.

(Paragraph 2.7)

Ledger Accounts, the basic records of accounts, required for compilation of annual accounts were not maintained resulting in discrepancies between the accounts and cash books of DDOs.

(Paragraph 2.8)

Closing balances of Security Deposit and Income Tax were understated by Rs. 31.28 lakh.

(Paragraph 2.10)

2. Audit findings on transaction audit

Diversion scheme over Uricherra was only partially utilized due to non-completion of channel planned in the estimate.

(Paragraph 3.1)

Advances of Rs. 1.33 crore remained unadjusted against amount paid to different Implementing Officers for Rubber plantation, animal resources development schemes and various road, building construction works.

(Paragraphs 3.2 to 3.4)

Chapter - I

1.1 Introduction

The Tripura Tribal Areas Autonomous District Council (TTAADC) was set up in January 1982 in pursuance of the Tripura Tribal Areas Autonomous District Council Act, 1979 under the provisions of Article 246(3) read with the Seventh Schedule to the Constitution of India. It was subsequently (April 1985) brought under the provision of Article 244(2) read with the Sixth Schedule to the Constitution.

The Sixth Schedule to the Constitution provides for administration of specified tribal areas by constituting a district council for each autonomous district with powers to make laws on matters listed in paragraphs 3(1) of the Schedule mainly in respect of allotment, occupation, use etc. of land, management of forests other than reserve forests, use of any canal or water courses for irrigation purposes, regulation of the practice of “Jhum” or other forms of shifting cultivation, establishment of village or town committees or councils and their powers, village or town administration including police, public health and sanitation and inheritance of property. Under paragraph 6(1) of the Sixth Schedule, the Councils have power to establish, construct or manage primary schools, dispensaries, markets, ferries, fisheries, roads, road transport and waterways in the respective autonomous districts.

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

The TTAADC consists of 30 members, including 2 nominated members and is headed by a Chief Executive Member. The Council’s headquarters is located at Khumulwng, West Tripura.

1.2 Rules for the management of District Fund

In terms of the provisions of Paragraph 7(2) of the Sixth Schedule, rules for the management of the District Fund were framed by the Council and notified in December 2006.

1.3 Maintenance of Accounts

In pursuance of paragraph 7(3) of the Sixth Schedule to the Constitution of India, the form of Accounts of the Council was prescribed by the Comptroller and Auditor General of India. The Annual Accounts for the year 2006-07 were submitted to Audit in January 2009 in the prescribed format.

The reasons for arrears in accounts were attributed by the Council to lack of adequately qualified manpower and non-submission of accounts by the implementing officers of the State Government.

Results of the test check (May-June 2009) of Annual Accounts of the Council for the year 2006-07 are discussed in the succeeding Chapter.

Chapter – II

The Council prepares its annual accounts in the prescribed format containing the following seven statements which detail with the receipts and disbursements of the Council for the year with bifurcation of the expenditure under revenue, capital, plan and non-plan:

Sl. No.	Statement No.	Particulars of statements
i	Statement No. 1	Summary of Transactions 2006-07
ii	Statement No. 2	Capital Outlay – progressive Capital Outlay to the end of 31 March 2007
iii	Statement No. 3	Deposit Position 2006-07
iv	Statement No. 4	Loans and Advances by the Council 2006-07
v	Statement No.5	Detailed account of receipts by Minor Heads (District Fund and Deposit Fund) 2006-07
vi	Statement No. 6	Detailed account of expenditure by Minor Heads (District Fund and Deposit Fund) 2006-07
vii	Statement No. 7	Statement of receipts and disbursements and balances under heads relating to District Fund and Deposit Fund 2006-07

2.1 Receipts and Disbursements

The receipts and expenditure of the Council for the year 2006-07 were as under:

Table No.2.1

(Rupees in lakh)

Part –I DISTRICT FUND			
Revenue Section			
Receipts		Amount	Disbursement
			Amount
Grants in Aid from State Govt.		8,278.06	Other Administrative Services
Other Grants		1244.81	Pension and Other Retirement Benefits
General Education	40.39		Sports and Youth Services
Medical Health Service	5.10		
Public Works	795.00		Land Revenue
Fisheries	22.75		Soil and Water Conservation
Co-operation	4.00		Roads and Bridges
Industries	8.00		
Village Panchayats	213.49		Housing
Rural Development	10.00		Public Works
Publicity	2.88		Medical and Public Health
Soil Conservation	100.00		Crop Husbandry
Forest and Wildlife	3.20		
Crop Husbandry	40.00		Forest and Wildlife
Interest receipts		2.98	
Other Administrative Services		326.64	Fisheries

Revenue Section			
Receipts	Amount	Disbursement	Amount
Other General Economic Services	24.91	Village and Small Industries	64.78
Fishery Development 0.52			
Public Works 18.76			
Trade license, Market License etc 3.53		Councils Rural Employment Programme	118.10
Animal Resource Development 0.93		Art and Culture	42.86
Village and Small Industries 1.17		Rural development	89.03
		Co-operation	27.64
		District Council Legislature	58.08
		Executive Members of ADC	21.88
		Welfare of Scheduled Tribes	223.71
		General Education	6129.45
		Information and Publicity	10.51
		Minor Irrigation	1.95
		Animal Resources	48.54
		Administration and Justice	3.93
		Water Supply and Sanitation	1.81
Revenue receipts	9,877.40	Revenue expenditure	9,649.85
		Revenue surplus	227.55
Capital Section			
Capital receipts	NIL	i) Capital outlay on Rural Electrification	9.06
		ii) Capital Outlay on welfare of SC,ST & OBC	8.70
Total of Capital Section	NIL		17.76
Debt Section			
Loans received from State Government	NIL	Repayment of loans received from Government	NIL
Loans received from other sources	NIL	Repayment of loans received from other sources	NIL
Recovery of loans and advances	9.06	Disbursement of loans and advances	9.45
Total of Debt Section	9.06		9.45
Part -I: District Fund	9,886.46	Part-I: District Fund	9,677.06
PART - II DEPOSIT FUND			
Deposit Section			
Deposit receipts	1,161.93	Disbursement of deposits	1,110.08
Total of Part-II Deposit fund	1,161.93	Part-II Deposit Fund	1,110.08
OVERALL POSITION			
Total Receipts (I +II)	11,048.39	Total disbursement (I+II)	10,787.14
Opening balance	3,036.27	Closing balance	3,297.52
Grand Total	14,084.66	Grand Total	14,084.66

2.2 Understatement of closing cash balance

i) The Council exhibited an amount of Rs.32,97,52,167/- as closing cash balance of the Council for the year 2006-07. A scrutiny of relevant records revealed that the Zonal Development Officers (ZDOs) on receipt of funds

transferred the same to the Sub-zonal Development Officers (33 numbers) and booked the amount as expenditure though the amount has actually not been spent. The Sub-zonal Development Officers in turn transferred the funds to the implementing officers (IOs) and booked the amounts as expenditure before it was spent by the implementing officers. Thus, the balances lying un-spent with the Sub-zonal Development Officers and the Implementing officers are not reflected in the closing cash balance of the Council and instead are depicted as expenditure. Thus, the closing cash balance does not portray the correct picture of the Council's funds in its Annual Accounts.

The Council should obtain the closing cash balances lying un-spent with the Sub-zonal Development Officers and the Implementing Officers before finalisation of their Annual Accounts and exhibit the same in its closing cash balance in order to give a true and fair view of the affairs of the Council.

ii) Differences were also noticed between the closing cash balance shown in the annual accounts and the actual balances with some DDOs. In three out of 13 units test checked, Rs. 2.50 crore was shown in the accounts against the actual balance of Rs.3.05 crore as detailed below.

Table 2.2

(In Rupees)

DDO	Closing balance as per Cash Book	Closing balance shown in the accounts	Difference excess(+) less(-)
Executive Engineer, Dhalai	2,31,66,770	2,14,92,727	(-) 16,74,043
Zonal Development Officer, South	30,68,459	33,02,164	(+) 2,33,705
Inspectors of Schools, Khumulwng.	42,93,078	1,57,422	(-) 41,35,656
Total	3,05,28,307	2,49,52,313	(-) 55,75,994

The difference of Rs. 55.76 lakh in the closing balance of three DDOs remained unreconciled.

iii) During 2006-07 the Council exhibited an amount of Rs.33,02,164/- against the ZDO (South) being the closing balance. However, the actual cash balance as per Cash Book of ZDO (South), Birchandra Manu, was only

Rs.30,68,459/- resulting in overstatement of Cash balance of Rs.2,33,705/- during the year.

The Council stated (March 2010) that due to shortage of staff reconciliation could not be carried out before preparation of the accounts and assured that reconciliation would be done before finalisation of Annual Accounts for the year 2007-08.

2.3 Bank reconciliation

An amount of Rs.7,53,89,934/- was exhibited in the closing cash balance of the Council for the year 2006-07 in the Annual Accounts under Executive Officer (EO) Rural Development (RD). It was noticed that Executive Officer (RD) operated 3 (three) Savings Bank Accounts for disbursement of funds to different DDOs. Besides, a separate Account was also maintained for employees' General provident fund Accounts by the Executive Officer (Administration).

Details of balances under these accounts as per Cash Book and Bank Pass Book are as follows:

Table-2.3

(In Rupees)

Bank Accounts	Financial Year 2006-07		
	Balance as per Cash Book	Balance as per Bank Pass Book	Difference excess(+) less(-)
UTI	2,00,35,527	Pass Book not furnished by the Council	Could not be calculated
TGB-2735	5,41,53,453	-do-	--do--
TGB-2740	12,00,954	6,90,712	(-) 5,10,242
TGB-820	1,24,72,595	2,34,85,247	(+) 1,10,12,652

It was noticed in audit that the differences in figures between the cash book and bank pass book were not reconciled by the Council. Hence, the same could not be verified in audit.

The Council stated (March 2010) that figures of expenditure for the years 2007-08 onwards would be included in the Annual Accounts after reconciliation with the accredited banks.

2.4 Incorrect depiction of GPF balances in the Annual Accounts

The District Council should exhibit total position of GPF balances of its employees as per format of the Annual Accounts under Statements No. 3 and 7.

An amount of Rs. 1,24,72,595/- was exhibited as the closing balance under GPF for the year ended 31 March 2007. However, a detailed scrutiny of relevant records viz. statements issued to its employees by the Council and the closing balance as per the computerised records maintained by the Council revealed that the closing balance of GPF at the end of March 2007 was actually Rs. 43,00,50,772/- resulting in incorrect depiction of balances by Rs. 41,75,78,177/- . The corresponding details of investments of GPF balances were also not furnished to Audit as the investment register and other relevant records were not maintained properly. Thereby, the audit could not verify the actual amount of investments made against the GPF balances.

The Council while accepting the fact stated (March 2010) that GPF accounting has been computerised from 2007-08 and the details would be shown in the Annual Accounts from 2007-08 onwards.

2.5 Misclassification of Capital expenditure as Revenue expenditure

i) Statement No. 2 of the prescribed format of Annual Accounts of the Council provides that the progressive capital outlay at the end of the financial year should be mentioned.

An amount of Rs. 54.05 crore was exhibited in Statement No. 2 of the Annual Accounts of the Council on account of Capital Outlay for the year ended 31 March 2007. A review of the relevant records of 13 DDOs test checked in the Council revealed that Rs. 1.00 crore was incurred on capital items by the Principal Officer, Tribal Welfare during the year but the same was not exhibited as capital expenditure in the Annual Accounts.

ii) Expenditure statements furnished by Executive Engineer, Dhalai Division revealed that an amount of Rs.13.94 lakh was incurred by the Division under the capital head 'Works under Non Lapsable Central Pool of Resources (NLCPR)' but the same was not shown in the accounts under 'Capital Outlay' for the financial year. As such, progressive capital outlay at the end of 2006-07 was understated by Rs.13.94 lakh.

The Council stated (September 2009) that the mistake occurred due to oversight.

2.6 Distinction of expenditure between Plan and Non-Plan

Statement No. 6 of the Annual Accounts of the Council depicts the detailed account of expenditure by minor heads with break-up of the expenditure under each into Plan and Non-Plan heads. A scrutiny of the compilation done by the Council at Headquarters revealed that neither the units nor the Council Headquarters maintains its accounts classifying the individual expenditure under Plan and Non-Plan heads. As a result, the Council while consolidating its Annual Accounts split the expenditure under Plan and Non-Plan arbitrarily. Hence, the break-up between Plan and Non-Plan could not be verified in audit.

The Council stated (March 2010) that the matter was noted for compliance.

2.7 Physical Verification of Assets

Rule 187, 190(2) and Rule 192(1) of General Financial Rules provide the procedure for receipt, maintenance of Asset Register and physical verification of the Assets.

The following observations were made in this regard:

- The Council does not have any system of keeping track of the assets created/purchased by it since payment of bills is being made without stock entry certificate as required under the rules.
- None of the units of the Council test-checked in audit were found to have maintained the Asset Register as required under the rules.

- Due to absence of Asset Registers and physical verification of the assets, the physical existence of the assets purchased/created could not be ascertained and verified in audit.
- Lack of proper procedure for receipt and classification of expenditure as capital and revenue has resulted in non-exhibition of the true and fair view of the capital items in possession of the Council.

The Council while accepting the fact assured (March 2010) rectification of the accounts in 2007-08 and also has issued instructions to all the DDOs to maintain the Asset Register and conduct regular physical verification of assets.

2.8 Non-maintenance of ledgers and discrepancy in figures

According to the General Principles of accounting, 'Receipts and Payments Account' of an entity should be drawn from the ledger accounts with proper Cash Book reference in respect of each transaction.

Out of thirteen¹ units audited, only the Zonal Development Officer (South), Birchandra Manu, maintained ledger accounts for preparation of the annual Receipts and Payments account. Discrepancies in Annual Accounts were noticed with reference to the Cash Book of the following DDOs:

Table No. 2.4

(In Rupees)

Name of the DDO	Receipts			Disbursements		
	Figure as per Cash Book	Figure as per Annual Accounts	Difference excess(+) less(-)	Figure as per Cash Book	Figure as per Annual Accounts	Difference excess(+) less(-)
Principal Officer, Education.	5,56,12,662	5,55,75,512	(-) 37,150	2,76,03,791	2,75,06,641	(-) 97,150
Principal Officer, ICAT	68,37,155	65,47,288	(-) 2,89,867	53,64,074	51,83,365	(-) 1,80,709

The Council stated (September 2009) that necessary instructions had been issued to all DDOs to maintain ledger accounts and prepare annual receipts and expenditure statements based on figures recorded therein.

¹ i) Executive Officer (Admn); ii) ZDO (West); iii) P.O. (Edn); iv) E.E. (West); v) Inspector of Schools, Khumulwng; vi) CSEO (West); vii) P.O. Tribal Welfare; viii) E.E (North); ix) ZDO (North); x) EE (Dhalai); xi) ZDO (Dhalai); xii) E.E (Manu) and xiii) ZDO (Manu).

2.9 Discrepancies in ways and means statement

Explanatory note below Statement 3 of the accounts shows the Ways and Means position of the Council during the year which *inter alia* gives the month-wise receipts and disbursement position of the Council with opening and closing cash balances.

The opening balance in April and closing balance in March could only be verified in audit as these figures are the same as the opening and closing balances exhibited in the Annual Accounts. Apart from these, other figures could neither be ascertained nor verified in audit due to non-receipt and non-compilation of the monthly accounts of the individual units at the Council Headquarters.

An amount Rs. 140.85 crore was exhibited as receipts of the Council during 2006-07 as against the actual receipts of Rs.110.48 crore. Thus, there was a discrepancy of Rs.30.37 crore in the ways and means receipt figure with that of the actual receipts of the Council during the year.

The Council admitted (March 2010) the fact and attributed the discrepancy to typographical error.

2.10 Understatement of Security Deposit and Income Tax

Scrutiny of the Annual Accounts (**Statement-3**) with reference to the records of four Executive Engineers² of the Council revealed that the opening balances, receipts, disbursements and closing balances of (i) Security Deposits and (ii) Income Tax were understated by Rs.31.28 lakh as shown in Table No. 2.5. The details of transactions against each Executive Engineer are in **Appendix-1**

² i) EE (West) at Khumulwng, ii) EE (South) at Birchandra Manu, iii) EE (Dhalai) at Shikaribari, Ambasa and iv) EE (North) at Pecharthal.

Table No.2.5

(Rupees in lakh)

Heads	Amount shown in the accounts (Security Deposit + Income Tax)	Amount as per the records of four Executive Engineers	Amount understated
Opening Balance	07.60	40.49	32.89
Receipts	36.20	39.89	03.69
Disbursements	22.47	27.77	05.30
Closing Balance	21.33	52.61	31.28

The Council stated (September 2009) that due to shortage of staff, reconciliation could not be carried out before preparation of Annual Accounts and assured that reconciliation would be done before finalisation of Annual Accounts for the year 2007-08.

2.11 Stock Registers of TR-5 and money receipts

The Council besides receiving grants from the State Government also levies and collects certain revenue on its own through auction of market space, trade licence fees etc. The Council issues both TR-5 as well as money receipts printed on its own as acknowledgement for its receipts.

It was noticed in audit that none of the units including the Council Headquarters maintained a stock register of either TR-5 or money receipts to keep a check on the receipt, issue and utilisation of such important documents. Hence, the detailed position of printing, and issue of money receipts could not be verified in audit. It could not be also verified in audit whether all the receipts of the Council for the year 2006-07 have duly been included as receipts in its Annual Accounts. The absence of stock register of money receipts involves the risk of misuse of money receipts.

The Council stated (March 2010) that for maintenance of stock register of TR-5 and other receipts by the unit offices as well as the office located at Council Headquarters immediate steps were being taken.

2.12 Weak Internal Controls

Instances of misclassification of expenditure between revenue and capital as well as plan and non-plan were noticed. The cash balances available with implementing officers were treated as expenditure instead of exhibiting it in the closing cash balance. Non-reconciliation of Cash/Bank balances, non-maintenance of stock registers for money receipts printed and issued, non-maintenance of assets and investments registers, absence of physical verification of assets, non-maintenance of the ledger accounts, non-reconciliation of cash balances with the implementing officers are indicative of poor administrative and financial internal controls in the Council. As such, the attempt on the part of audit to examine the Annual Accounts of the Council was constrained to that extent which is also fraught with the risk of fraud/misappropriation of funds.

Chapter – III

3.1 Partial utilisation of Diversion Scheme over Uricherra near Mog Para

For construction of a diversion scheme over *Uricherra* under Kanchanpur Sub-Zone, administrative approval (AA) for Rs.21.94 lakh and expenditure sanction (ES) for Rs.14.20 lakh (Rs.12.56 lakh in December 2002 and Rs.1.64 lakh in August 2004) were accorded by Executive Officer (Development). The scheme was estimated to supply water to 88 hectares of paddy field. The work³ was awarded to a contractor in January 2003 at a tendered value of Rs.20.12 lakh (which was 51.01 *per cent* above the estimated cost of Rs.13.31 lakh). The work commenced in February 2003 and only pick up weir, sluice gates and cement concrete bed were completed in May 2006. The contractor was paid an amount of Rs.14 lakh against the final bill in September 2006.

Scrutiny revealed that no pucca channel was constructed for irrigating paddy fields as provided in the detailed estimates. Executive Engineer (North), stated (June 2009) that channel could not be constructed due to non receipt of balance funds from the competent authority. The Executive Engineer also stated that during execution of work, most of the paddy fields were converted to residential areas and that, out of 88 only 35 hectares (i.e. 40 *per cent*) of paddy land originally estimated was covered by a kachha channel.

The fact remains that an amount of Rs. 14 lakh had already been incurred on construction of pick up weir for irrigating 88 hectares of land. However, the Council has not taken effective action for utilising the excess water for other purposes.

3.2 Rubber Plantation under ‘Integrated Jhumia Resettlement’- Outstanding advance of Rs.25.96 lakh

(i) For raising first year Rubber Plantation in 50 hectares of land under the “Integrated Jhumia Resettlement Schemes (IIRS)” during the year 2006-07, an

³ i) 0.45 meter high pick up weir, ii) 1.5 meter high 3 Nos. sluice gates, iii) 15 meter long cement concrete bed and iv) 600 meter long pucca supply channel.

amount of Rs.20.36 lakh was placed by the Zonal Development Officer (North) in June 2006 with the following Implementing Officers (IOs):

- | | |
|-------------------------------|--------------|
| 1. Sub ZDO, Dasda: | Rs.9.88 lakh |
| 2. Sub ZDO, GNR: | Rs.9.88 lakh |
| 3. Tribal Welfare Supervisor: | Rs.0.60 lakh |

Adjustment vouchers for Rs.19.76 lakh received from the Sub-ZDOs Dasda and Ganganagar are yet to be accepted by the ZDO (North) without any reason on record. Adjustment vouchers for Rs.0.60 lakh paid to Tribal Welfare Supervisor were yet to be received till the date of audit (June 2009).

Further, as per the scheme guidelines, the plantations were to be brought under insurance coverage which was neither done nor provision of fund for insurance was made.

(ii) The Zonal Development Officer (Dhalai) received Rs.30.53 lakh from the Council's headquarters in June 2006 for raising first year rubber plantation during 2006-07 on 75 hectares of land under "Integrated Jhumia Resettlement Scheme". Accordingly, the following three projects were selected:

1. West Karam Cherra, 25 Ha, 82-Miles Sub-Zone
2. Baliya Kr. Roaja Para, 30 Ha, Manu Sub Zone Project No.1
3. Baliya Kr. Roaja Para, 20 Ha, Manu Sub Zone Project No.2

An amount Rs. 10.18 lakh, Rs.12.21 lakh and Rs.8.14 lakh were placed with above three IOs respectively between July 2006 and June 2008 for implementation of the scheme.

No adjustment vouchers were submitted by two IOs (Baliya Kr. Roaja Para Sub Zone Project No. 1 and 2), while adjustments of Rs.9.28 lakh out of Rs.10.18 lakh advanced to West Karam Cherra were submitted between September 2006 and July 2008.

(iii) Out of Rs.12.32 lakh received by the ZDO (Dhalai) during 2006-07 for creation of Rubber Plantation (Nursery) at different locations under Manu Block, Rs.4.65 lakh was placed to four⁴ IOs between April 2006 and March

⁴ i) Chander Mohan Tripura, PA (Rs. 1.25 lakh ii) Indra Kumar Debbarma, PA (Rs. 2.37 lakh iii) Paritosh Das, PA (Rs. 0.62 lakh and iv) K. Brammachari, PA (Rs. 0.41 lakh).

2007 for creation of Polybag nursery in 112 ha of land at different locations of Manu RD Block.

The balance funds were utilised by the ZDO for procurement of budded rubber stump from the Tripura Small Industrial Corporation and Tripura Rehabilitation Plantation Corporation Ltd.

No adjustment vouchers were submitted by two IOs, (Rs. 1.25 lakh and Rs. 2.37 lakh) while partial adjustment of Rs.13,500 out of Rs.62,325 was submitted by one IO in April 2008.

There was no regular monitoring or persuasion from the ZDOs on the progress of work and receipt of adjustment vouchers in support of the completed work. The funds were allocated to the IOs without specifying the target dates for completion of their assignments. There was no system to physically verify the bonafide of the works claimed to have been done by the Implementing Officers.

3.3 Outstanding advance against construction of Road/building/RCC slab culvert etc.

The Executive Engineer, Dhalai Division paid Rs. 59.61 lakh between November 2004 and March 2007 as advance to various Implementing Officers (Junior Engineers and Work Assistants, detailed in **Appendix-2**) for taking up different works viz. construction of Road/Building/RCC Slab Culvert etc. during that period. However, no adjustments against those advances had been submitted by the concerned IOs even after 30 to 55 months as of the date of audit (June 2009).

Further details of the works could not be made available to audit. Immediate steps need to be taken to confirm the execution of works and obtain the adjustment vouchers from the defaulting Implementing Officers. A mechanism to ensure that the money was spent for the purpose for which it was sanctioned needs to be put in place. Advancing of money in a routine manner without any control is fraught with the risk of misappropriation.

3.4 Outstanding advances under Goatery, Piggery, Cattle development schemes

The Zonal Development Officer (ZDO) Dhalai, Shikaribari transferred Rs.70.87 lakh received from the Principal Officer (ARDD/ Fisheries/ Agriculture), TTAADC to different SZDOs during 2006-07 for implementation of different Animal Resource Development, Fisheries and Agricultural schemes. The funds were actually disbursed to the SZDOs/IOs during the period from April 2006 to March 2007. However, adjustment vouchers against the expenditure of Rs.47.82 lakh were yet to be submitted by the Sub-ZDOs/IOs (June 2009) even after 27 to 47 months. The details of amount outstanding are shown in **Appendix-3**.

3.5 Work done without call of tenders

Test check of records of the Executive Engineers, West and South Divisions revealed that the divisions had executed works worth Rs.83.47 lakh without call of tenders through 325 work orders issued during 2006-07 as detailed below:

Table No. 3.1

Name of the Division	No. of work orders issued without call of tenders	Expenditure (Rupees in lakh)
Executive Engineer, West	190	49.95
Executive Engineer, South	135	33.52

The District Council had not prescribed any limit for awarding works without call of tenders. Rule 45 of the TTAADC (Budget and Accounts) Rules, 1982 provides for application of State PWD codes, rules and regulations in works undertaken by the Council. The State PWD has issued standing order limiting Rs.30 lakh as annual expenditure per Division for execution of works without call of tenders (Form – 11). Thus, the above two Divisions violated the prescribed norms while awarding works without call of tenders.

Awarding of works without tendering not only deprived the Council of the benefit of competitive bidding but the whole process also lacked transparency and cast doubt on the quality of works as most of the single works were split and awarded to several persons whose technical capability to execute the works specially roads and buildings etc. could not be verified from the available records.

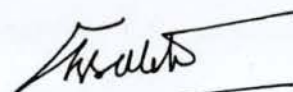
3.6 Non-recovery of Rs.0.15 lakh from Implementing Officer

Scrutiny of records in ZDO (West) revealed that the work nursery-cum-rearing tank under Mandai Sub-Zone of the Council was entrusted to one IO⁵ during the year 2006-07.

The Implementing Officer (IO) was paid Rs.0.35 lakh (April 2006) for earth work while the Verification Report⁶ of the work revealed that the IO has done work worth of Rs.0.20 lakh only without mentioning any detailed measurement against his claim. Acting upon the Report, the Zonal Development Officer ordered (January 2007) for recovery of Rs.0.15 lakh (Rs.0.35 lakh – Rs.0.20 lakh) from the IO being the excess amount paid for the work which was yet to be recovered as of the date of audit (June 2009).

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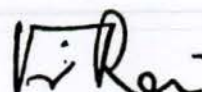


(John K. Sellate)
Accountant General (Audit)
Tripura

Countersigned

New Delhi
The

30 AUG 2010



(Vinod Rai)
Comptroller and Auditor General of India

⁵ Fishery Assistant.

⁶ Verification Report was submitted by Fishery Officer.

Appendix – 1

(Reference: Paragraph 2.10)

Statement showing the position of Security Deposit and Income Tax of the four Public Works Divisions of the TTAADC during 2006-07

(In Rupees)

Sl No.	Name of the DDO	Nature of receipts	Opening Balance	Receipts during the Year	Disbursement during the Year	Actual Closing balance	Closing balance as per accounts	Difference
1.	Executive Engineer West Division	Security Deposit	9,54,021	19,17,895	14,59,709	14,12,207	Division wise Figure not shown in the Accounts	-
		Income Tax	21,127	1,98,238	2,03,499	15,866	-do-	-
2.	Executive Engineer South Division	Security Deposit	23,95,870	9,32,994	2,70,569	30,58,295	-do-	-
		Income Tax	NIL	1,57,598	1,57,598	NIL	-do-	-
3.	Executive Engineer Dhalai Division	Security Deposit	5,59,068	3,47,935	4,07,723	4,99,280	-do-	-
		Income Tax	279	28,367	NIL	28,646	-do-	-
4.	Executive Engineer North Division	Security Deposit	1,17,780	3,52,817	2,23,246	2,47,351	-do-	-
		Income Tax	1,118	53,286	54,404	NIL	-do-	-
Total		Security Deposit	40,26,739	35,51,641	23,61,247	52,17,133	20,93,553	31,23,580
		Income Tax	22,524	4,37,489	4,15,501	44,512	39,858	4,654

Appendix – 2
(Reference: Paragraph 3.3)

Statement showing the non-submission of vouchers/M.R. in respect of funds disbursed to the Implementing Officer (I/O) (JE/WA) for construction of road/building/R.C.C slab culvert etc. during the period from 30-11-2004 to 31-03-2007.

Sl.No.	Name of the works	Amount paid (Rs.)	Designation of the I.O.	Work order No. & date
(1)	(2)	(3)	(4)	(5)
1.	Const. of school building at Tuisakatar J.B. School under PMGY scheme under Maharani Sub-Zone	2,87,996	W/A	F.7(30)/EE(D)/ADC/ABS/04/812-23 dt.25-11-2004
2.	R.C.C Ring well (conventional type) filled with electrification pump of 1 H.P. single phase under RSVY scheme at Mainteance Head	57,768	W/A	F.7(44)/EE(D)/ADC/RSVY/04/232-42(A) dt.15-07-2005
3.	Const. of road from A.A. road to East Karamcherra under Manu Block/ SH: Flat brick soling (L-1 KM)	3,42,025	W/A	F.7(44)/EE(D)/ADC/NFFW/05/566-78 dt.25-11-2004
4.	Const. of road from Jagabandu to Bagirath Para/ SH : Flat brick solling (L-1 KM)	3,49,725	W/A	F.7(44)/EE(D)/ADC/NFFW/05/553-65 dt.19-08-2005
5.	Cost. Of Pucca School building at Nandaram J.B. School/ SH : GCI roofing, walling, wooden doors and windows etc.	5,71,033	W/A	F.7(32)/EE(D)/ADC/NLCPR/04/904-15 dt. 08-11-2005
6.	Const. of road from J.B. Para to Bhagirath para Ultacherra G.P. under D.N. Block/ SH; Providing of lfat brick solling (L-1 KM)	3,57,425	W/A	F.7(44)/EE(D)/ADC/NFFW/05/13 dt.29-10-2005
7.	Construction of road from Masti Bazar to Reang Basti under Manu R.D.Block 2005-06/formation work-1 km	94,250	W/A	F.7(44)EE/(D)/ADC/NFFW/05/14 dt.22-03-2006

Appendix-2 (Contd.)

(Reference: Paragraph 3.3)

Statement showing the non-submission of vouchers/M.R. in respect of funds disbursed to the Implementing Officer (I/O) (JE/WA) for construction of road/building/R.C.C slab culvert etc. during the period from 30-11-2004 to 31-03-2007.

Sl.No.	Name of the works	Amount paid (Rs.)	Designation of the I.O.	Work order No. & date
(1)	(2)	(3)	(4)	(5)
8.	Construction of Sub-Centre Water Supply at Ramnagar under RSVY scheme during the year 2005-06.	4,08,285	W/A.	F.7(44)/EE/(D)/ADC/RSVY/Vol-II/06/1455-66 dt.20-03-2006.
9.	Construction of Health sub-centre water supply at Gagra Cherra under RSVY scheme during the year 2005-06.	3,31,725	W/A.	F.7(44)EE(D)/ADC/RSVY/Vol-II/2006/1444-54, dt.29-03-2006.
10.	Construction of road from Ambassa – Machmarra to Chutu swrma via Mangal Sing Para under Salema R.D.Block during the year 2005-06.(L-2 km)	1,80,000	J.E-I	18 dt. 30-03-2006.
11.	Construction of R.C.C slab culvert No.1 on the road from Sakar to Sanaya Reang Para Salema Block.	7,48,222	J.E.I	02 dr. 05-04-2005
12.	Construction of Health sub-centre at Chiching Cherra under Manu R.D.Block under RSVY scheme	3,92,972	W/A	F.7(44)/EE(D)/ADC/RSVY/04-05/252-63 dt. 18-05-2006.
13.	Construction of Health sub-centre at Jamir cherra under Manu R.D. Block under RSVY scheme.	3,92,972	J.E-I	F.7(44)/EE(D)/ADC/RSVY/04-05/264-75 dt. 15-05-2006

Appendix-2 (Contd.)

(Reference: Paragraph 3.3)

Statement showing the non-submission of vouchers/M.R. in respect of funds disbursed to the Implementing Officer (I/O) (JE/WA) for construction of road/building/R.C.C slab culvert etc. during the period from 30-11-2004 to 31-03-2007.

Sl. No	Name of the works	Amount paid (Rs.)	Designation of the I.O.	Work order No. & date
14.	Construction of road from Tuichakma Bazar to Kalabijoy Chakma Para under DNB R.D.Block/formation work (L-2km).	1,86,030	W/A	06 dt. 26-04-2006
15.	Construction of road from Kamalacherra Auganwadi Centre to Pradip Maslum Para under Ambassa R.D. Block /formation work (L-0-1 km)	71,550	J..E-I	14/06 dt. 20-06-2006
16.	-Do- /Brick Soiling (L-0-1 km)	3,64,800	J.E-I	F.12/EE(D)/ADC/NREGP/60 dt. 20-06-2006
17.	Construction of road from Tatama cherra to Barabari under Ambassa R.D.Block/SH: formation work (0-2 km)	1,81,260	J.E-I	F.13/EE(D)/ADC/NREGP/60 dt. 20-06-2006
18.	Construction of road from Saikar to Saiiya Reang Para under Salema R.D.Block NREGP scheme during the year 2006-07/SH: Mtc. Of Formation work of (L-001 kn)	6,000	J.E-I	15/06 dt. 28-08-2006
19.	Construction of Twichakma Bazar to Bijoy Chakma Para under DNB Block -NREGP scheme /SH: Formation work-(L-2 km to 3 km)	62,325	W/A	18/06 06-09-2006
20.	Construction of R.C.C slab culvert (No.11) on the road from Saikar to Sanaya Reang Para (Span-6 mtr.)	4,05,620	J.E-I	19/EE(D)/ADC/NREGP/16 dt.30-11-2006
21.	Construction of road from Manu D.C.Office to A.A.road near Kali Mandir(Road length-1.8 km)/SH: Construction of RCC slab culvert(Span-2 km) Gr-II near Bichitra Das Para including repairing of road and Brick soiling under Manu R.D.Block during the year 2005-06.	1,68,584	W/A	F.20/EE(D)/ADC/NREGP/06 dt. 06-12-2006
	Total	59,60,567		

Appendix-3
(Reference: Paragraph 3.4)

**Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/I.Os for implementation of various Schemes/
Project works under Dhalai Zone during 2006-07.**

Sl.N o.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Piggery Development Schemes	F.No.13(1)ZDO/ADC/DHL/correspondence/04-05/4727-36, dated-07/12/2006	SZDO,AMB	1	5,000	5,000
2.	-DO-	-DO-	SZDO,MHR	2	10,000	10,000
3.	-DO-	-DO-	SZDO,GNR	1	5,000	5,000
4.	-DO-	-DO-	SZDO,GNC	2	10,000	-
5.	-DO-	-DO-	SZDO,MGT	2	10,000	10,000
6.	-DO-	-DO-	SZDO,CMN	2	10,000	10,000
7.	Goatery Development Scheme	F.No.13(1)ZDO/DHL/correspondence/ARDD/05/4737-46, dated-07/12/2006	SZDO,AMB	2	10,000	-
8.	-DO-	-DO-	SZDO,MHR	3	15,000	15,000
9.	-DO-	-DO-	SZDO,GNR	1	5,000	-
10.	-DO-	-DO-	SZDO,GNC	3	15,000	-
11.	-DO-	-DO-	SZDO,MGT	4	20,000	20,000
12.	-DO-	-DO-	SZDO,CMN	2	10,000	-
13.	Cattle Development Schemes	F.No.13(1)ZDO/DHL/correspondence/ARDD/05/976-80, dated-07/06/2006	SZDO,MHR	1	10,000	10,000
14.	-DO-	-DO-/4717-26, dated-07/06/2006	SZDO,AMB	2	20,000	-
15.	-DO-	-DO-	SZDO,MHR	3	30,000	30,000
16.	-DO-	-DO-	SZDO,GNR	3	30,000	-
17.	-DO-	-DO-	SZDO,GNC	3	30,000	-
18.	-DO-	-DO-	SZDO,MGT	4	40,000	40,000

Appendix-3 (Contd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/I.Os for implementation of various Schemes/Project works under Dhalai Zone during 2006-07.

Sl. No.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19.	-DO-	-DO-	SZDO,CMN	2	20,000	-
20.	For smooth running of Manu Mobile Veterinary Unit.	F.No.13(1)ZDO/DHL/correspondence/ARDD/05/6539-43, dated-31/03/2007	SZDO,MGT	-	2,000	2,000
21.	-DO-	F.No.13(1)ZDO/DHL/correspondence/ARDD/05/1443-47, dated-31/03/2007	SZDO,MGT	-	3,000	3,000
22.	Implementation of ARDD based Scheme	F.No.13(1)ZDO/DHL/correspondence/ARDD/05/5651-58, dated-08/02/2007	SZDO,MGT	30	1,65,000	1,65,000
23.	Composite Fish Culture	F.No.8(6)/ADC/ZDO/DHL/Fish/05/1837-41, dated-10/08/2006	SZDO,AMB	1	10,000	10,000
24.	-DO-	-DO-	SDZO,MGT	1	10,000	10,000
25.	-DO-	-DO-	SZDO,GNR	1	10,000	10,000
26.	-DO-	-DO-	SZDO,CMN	1	10,000	10,000
27.	-DO-	-DO-	SZDO,GNC	1	10,000	10,000
28.	-DO-	-DO-	SZDO,82 miles	1	10,000	10,000
29.	-DO-	-DO-	SZDO,MHR	1	10,000	10,000
30.	Fish farmer training	F.No.8(8)/ADC/ZDO/DHL/Fish/05/3393-3404, dated-19/09/2006	SZDO,AMB	1	11,500	-
31.	-DO-	-DO-	SZDO,MHR	1	11,500	-
32.	-DO-	-DO-	SZDO,82 miles	1	11,500	-
33.	-DO-	-DO-	SZDO,MGT	1	11,500	11,500
34.	-DO-	-DO-	SZDO,CMN	1	11,500	11,500
35.	-DO-	-DO-	SZDO,GNC	1	11,500	-
36.	-DO-	-DO-	SZDO,GNR	1	11,500	11,500

Appendix-3 (Contd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/L.Os for implementation of various Schemes/Project works under Dhalai Zone during 2006-07.

Sl. No.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
37.	Integrated pisciculture scheme	F.No.8(8)/ADC/ZDO/DHL/Fish/05/5337-66, dated-19/01/2007	SZDO,CMN	-	24,221	24,221
38.	-DO-	-DO-	SZDO,GNR	-	24,221	24,221
39.	-DO-	-DO-	SZDO,MHR	-	24,221	-
40..	-DO-	-DO-	SZDO,AMB		24,221	24,221
41.	-DO-	-DO-	F/A	-	24,221	-
42.	-DO-	-DO-	SZDO,MGT	-	24,221	24,221
43.	-DO-	-DO-	SZDO,MGT	-	24,221	24,221
44.	Demo of low cost input technology	F.8(6)/ADC/ZDO/DHL/Fish/05/5750-60, dated-19/02/2007	SZDO,AMB	2	24,650	24,650
45.	-DO-	-DO-	SZDO,MHR	3	36,975	36,975
46.	-DO-	-DO-	SZDO,GNR	2	24,650	24,650
47.	-DO-	-DO-	SZDO,GNC	4	49,300	49,300
48.	-DO-	-DO-	SZDO,MGT	5	61,625	61,625
49.	-DO-	-DO-	SZDO,CMN	3	36,975	36,975
50.	-DO-	F.8(6)/ADC/ZDO/DHL/Fish/05/4486-91, dated-24/11/2006	SZDO,AMB	2	13,512	13,512
51.	-DO-	-DO-	SZDO,MGT	4	27,024	27,024
52.	-DO-	-DO-	SZDO,CMN	2	13,512	13,512
53.	-DO-	-DO-	SZDO,GNC	3	20,268	20,268
54.	-DO-	-DO-	SZDO,GNR	1	6,756	6,756
55.	-DO-	-DO-	SZDO,MHR	2	13,512	13,512

Appendix-3 (Contd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/I.Os for implementation of various Schemes/Project works under Dhalai Zone during 2006-07.

Sl. No.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
56.	Horticulture Plantation under S.C.A Programme	F.No10(8)/ADC/ZDO/Agri/05 /6523-28, dated-31/03/2007.	SZDO,AMB	4	98,960	98,960
57.	-DO-	-DO-	SZDO,MHR	5	1,23,700	1,23,700
58.	-DO-	-DO-	SZDO,MGT	8	1,97,920	1,97,920
59.	-DO-	-DO-	SZDO,CMN	4	98,960	-
60.	-DO-	-DO-	SZDO,GNC	6	1,48,440	-
61.	-DO-	-DO-	SZDO,GNR	3	74,220	49,480
62.	Soil Conservation Activities	F.No10(8)/ADC/ZDO/Agri/05 6514-22, dated-31/03/2007	F/A	-	11,640	11,640
63.	-DO- under S.C.A	F.No10(8)/ADC/ZDO/Agri/05 6611-17, dated-31/03/2007	SZDO,MHR	5	1,55,000	1,55,000
64.	-DO-	-DO-	SZDO,GNR	2	62,000	62,000
65.	-DO-	-DO-	SZDO,MGT	8	2,48,000	2,48,000
66.	Horticulture Plantation	F.No10(8)/ADC/ZDO/Agri/05 6664-70, dated-31/03/2007	Jr.P/A	-	19,500	19,500
67.	Soil & Water Conservation	F.No10(8)/ADC/ZDO/Agri/05 4913-21, dated-29/12/2006	P/A	-	60,287	60,287
68.	Horti Plantation Schemes	F.No10(1)/ADC/ZDO/Agri/03 4098-110, dated-20-07-2005	SZDO,SKB	6	19,900	-
69.	-DO-	-DO-	SZDO,MHR	6	19,900	19,900

Appendix-3 (Contd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/I.Os for implementation of various Schemes/
Project works under Dhalai Zone during 2006-07.

Sl. No.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.	-DO-	-DO-	SZDO,DCR	6	19,900	19,900
71.	-DO-	-DO-	SZDO,82 miles	6	19,900	19,900
72.	-DO-	-DO-	SZDO,MGT	6	19,900	-
73.	-DO-	-DO-	SZDO,CMN	6	19,900	-
74.	Cultivation of Vegetable Crops	F.17(1)/ADC/ZDO/DHL/Hort/05, 3590-600, dated-04/10/2006	SZDO,AMB	2	28,982	-
74.	-DO-	-DO-	SZDO,MHR	1	14,481	14,481
75.	-DO-	-DO-	SZDO,82 miles	1	14,481	-
76.	-DO-	-DO-	SZDO,MGT	2	28,982	-
77.	-DO-	-DO-	SZDO,CMN	1	14,481	-
78.	-DO-	-DO-	SZDO,GNC	2	28,982	28,982
79.	-DO-	F.17(1)/ADC/ZDO/DHL/Hort/05, 4258-66, dated-09/11/2006	SZDO,AMB	2	14,500	-
80.	-DO-	-DO-	SZDO,MHR	1	7,250	7,250
81.	-DO-	-DO-	SZDO,GNC	2	15,500	15,500
82.	-DO-	-DO-	SZDO,MGT	3	22,250	-
83.	-DO-	-DO-	SZDO,CMN	1	8,250	-
84.	Integrated Upland Farming	F.No.10(14)ADC/ZDO/DHL/JHUM/05/ 25-28, dt.07/04/2006	SZDO,GNC	350	3,25,500	3,25,500
85.	-DO-	-DO-	SZDO,CMN	350	3,25,500	-

Appendix-3 (Contd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/I.Os for implementation of various Schemes/Project works under Dhalai Zone during 2006-07.

Sl. No.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
86.	-DO-	-DO-	SZDO,MGT	100	93,000	93,000
87.	-DO-	-DO-	SZDO,82miles	600	93,000	
88.	-DO-	F.No.10(14)ADC/ZDO/DHL/JHUM/05/29-33,dt.07/04/2006	A/I	-	1,12,500	1,12,500
89.	Model Aeronaut Demo	F.No.10(14)ADC/ZDO/DHL/JHUM/05/862-66, dt.0106.2006	SZDO,AMB	4	10,000	-
90.	-DO-	-DO-	SZDO,MHR	5	12,500	-
91.	-DO-	-DO-	SZDO,GNR	2	5,000	5,000
92.	-DO-	-DO-	SZDO,GNC	6	15,000	15,000
93.	-DO-	-DO-	SZDO,MGT	4	10,000	-
94.	-DO-	-DO-	SZDO,82 miles	4	10,000	-
95.	-DO-	-DO-	SZDO,CMN	5	12,500	-
96.	Integrated Upland Farming	F.No.10(14)ADC/ZDO/DHL/JHUM/05/857-61, dt.01.06.2006	SZDO,AMB	25	40,000	-
97.	-DO-	-DO-	SZDO,MHR	31	49,600	-
98.	-DO-	-DO-	SZDO,GNR	16	25,600	25,600
99.	-DO-	-DO-	SZDO,GNC	37	59,200	59,200
100.	-DO-	-DO-	SZDO,MGT	27	43,200	-
101.	-DO-	-DO-	SZDO,82miles	23	36,800	36,800

Appendix-3 (Contd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/I.Os for implementation of various Schemes/
Project works under Dhalai Zone during 2006-07.

Sl. No.	Name of works/Schemes/Projects	Sanction Order No. and date	To whom paid	No. of units	Amount (Rs.)	Amount unadjusted (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
102.	-DO-	-DO-	SZDO,CMN	30	48,000	-
103.	Production of Jhum Crops	F.No.10(14)ADC/ZDO/DHL/JHUM/05/ 6461-72,dt.31/03/2007	SZDO,AMB	1500	82,500	-
104.	-DO-	-DO-	SZDO,MHR	1500	45,000	45,000
105.	-DO-	-DO-	SZDO,MGT	1500	2,55,000	2,55,000
106.	-DO-	-DO-	SZDO,CMN	1500	4,50,000	4,50,000
107.	-DO-	-DO-	SZDO,GNC	1500	3,90,000	-
108.	-DO-	-DO-	SZDO,GNR	1500	1,27,000	1,27,000
109.	-DO-	F.No.10(14)ADC/ZDO/DHL/JHUM/05/ 6497-502, dt.01/03/2007	ZDO, Dhalai	1440kg	45,000	45,000
110.	-DO-	-DO-	-DO-	DO-	45,000	45,000
111.	-DO-	-DO-	-DO-	1440	45,000	45,000
112.	Jhum areconut Crops	F.No.10(14)ADC/ZDO/DHL/JHUM/05/ 4534-40, dt.25/11/2006	SZDO,GNC	350	26,250	26,250
113.	-DO-	-DO-	SZDO,GNR	30	5,250	5,250
114.	-DO-	-DO-	SZDO,AMB	40	3,000	3,000
115.	-DO-	-DO-	SZDO,MGT	200	15,000	-
116.	-DO-	-DO-	SZDO,CMN	350	26,250	26,250

Appendix-3 (Concl'd.)

(Reference: Paragraph 3.4)

Statement showing unadjusted amounts of Rs.47.82 lakh disbursed to the Sub-ZDOs/L.Os for implementation of various Schemes/Project works under Dhalai Zone during 2006-07.

117.	Jhum Cultivation	F.No.10(14)ADC/ZDO/DHL/JHUM/05/ 5636-50, dt.08/02/2006	SZDO,AMB	48	52,000	52,000
118.	-DO-	-DO-	SZDO,GNR	70	91,000	91,000
119.	-DO-	-DO-	SZDO,GNC	350	4,55,000	4,55,000
120.	-DO-	-DO-	SZDO,CMN	350	4,55,000	-
121.	-DO-	-DO-	SZDO,MGT	200	2,60,000	2,60,000
122.	-DO-	F.No.10(14)ADC/ZDO/DHL/JHUM/05/ 5622-35, dt. 08/02/2006	SZDO,AMB	37	50,875	50,875
123.	-DO-	-DO-	SZDO,MHR	16	22,000	22,000
124.	-DO-	-DO-	SZDO,GNR	54	74,250	74,250
Total					70,87,247.00	47,82,239.00

