



सत्यमेव जयते

GOVERNMENT OF TRIPURA

REPORT
OF THE
COMPTROLLER
AND
AUDITOR GENERAL OF INDIA
FOR THE YEAR 1974-75

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PREFATORY REMARKS

This Report has been prepared for submission to the Governor under Article 151(2) of the Constitution. It relates mainly to matters arising from the Appropriation Accounts for 1974-75 together with other points arising from audit of financial transactions of the Government of Tripura. It also includes certain points of interest arising from the Finance Accounts for the year 1974-75.

2. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 1974-75 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 1974-75 have also been included, wherever considered necessary.

3. The points brought out in this Report are not intended to convey or to be understood as conveying any general reflection on the financial administration by the departments/bodies/authorities concerned.

CHAPTER I

GENERAL

1.1 *Summary of transactions*

The receipts and expenditure of the Government of Tripura for 1974-75 and the preceding year as also the surplus/deficit during these years were as under :

	1973-74	1974-75
	<i>(in lakhs of rupees)</i>	
(1) Revenue—		
Revenue receipts	22,312.3	31,61.16
Revenue expenditure	29,83.61	29,67.23
Revenue surplus(+) / deficit (-)	(-) 7,52.53	(+) 1,93.93
(2) Debt—		
(i) Internal Debt of the Government		
Increase (+) / Decrease (-)	(-) 0.07	(+) 1,66.00
(ii) Loans and Advances from the Central Government		
Increase (+)	(+) 5,37.83	(+) 4,40.75
Total Debt (net)		
Increase (+)	(+) 5,37.76	(+) 6,06.75
(3) Loans and Advances by the Government (net)		
Increase (-)	(-) 1,44.23(a)	(-) 9.16

(a) Differs by Rs. 3.30 lakhs from the figure shown in the Report of the Comptroller and Auditor General of India for the year 1973-74 owing to transfer of 'Festival Advance' from the Public Account to 'Loans and Advances by the State Government' as a result of changes in accounts' classification from April 1974.

1973-74 1974-75
(in lakhs of rupees)

(4) Public Account (net)			
Increase (+)	(+)	3,69.14 (a)	(+) 1,04.46
(5) Capital Expenditure (net)			
Increase (-)	(-)	8,13.55	(-) 6,82.65
Net surplus (+) deficit (-)	(-)	8,03.41	(+) 2,13.33
Opening cash balance	(-)	8,68.85	(-) 16,72.26
Net surplus (+) deficit (-)	(-)	8,03.41	(+) 2,13.33
Closing cash balance	(-)	16,72.26	(-) 14,58.93(b)

1.2 Revenue surplus/deficit

(a) *Revenue receipts*—The actuals of revenue receipts for 1974-75 as compared with the budget estimates for the year along with the corresponding figures for 1972-73 and 1973-74 are shown below :

Year	Budget	Actuals	Variation between columns (3) and (2)	
			Amount	Percentage
(1)	(2)	(3)	(4)	(5)
(in lakhs of rupees)				
1972-73	23,80.39	22,75.14	(-) 1,05.25	4
1973-74	25,49.48	22,31.08	(-) 3,18.40	12
1974-75	34,05.85	31,61.16	(-) 2,44.69	7

(a) Please refer to foot-note (a) on page 1.

(b) There was a difference (Rs. 9,47.17 lakhs) between the figure reflected in the accounts (Rs. — 15,09.66 lakhs) and that reported by the Reserve Bank of India (Rs. — 5,62.49 lakhs) regarding 'Deposits with the Reserve Bank' (included in the cash balance). Difference to the extent of Rs. 7,76.33 lakhs has since been reconciled (June 1976); the remaining difference is under reconciliation.

The taxes collected by the State Government in 1974-75 constituted 3.5 per cent of the total revenue receipts; the corresponding percentages for 1972-73 and 1973-74 were 2.9 and 3.6 respectively.

The grants received from the Government of India in 1974-75 constituted 77.6 per cent of the total revenue receipts; the corresponding percentages for 1972-73 and 1973-74 were 78.7 and 74.3 respectively.

The receipts from the Government of India during 1974-75 were Rs. 27,97.70 lakhs (88.5 per cent of the total revenue receipts) as against Rs. 19,18.53 lakhs (86 per cent of the total revenue receipts) in 1973-74. The increase of Rs. 8,79.17 lakhs was due mainly to increase in grants received from the Government of India under Article 275 of the Constitution (Rs. 20,66.00 lakhs in 1974-75 as against Rs. 13,38.00 lakhs in 1973-74).

The main heads under which the increase in the revenue realised by the State Government from taxes and duties occurred were :

Head of account	1973-74	1974-75	Increase	
			Amount	Percentage
<i>(in lakhs of rupees)</i>				

(i) 029—Land Revenue	10.05	30.76	20.71	206
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The increase was due mainly to larger collection of land revenue/tax.

(ii) 030—Stamps and Registration Fees	24.68	31.11	6.43	26
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The increase was due mainly to larger sale of stamps and larger collection of fees for registering documents.

(iii) 039—State Excise	17.68	21.56	3.88	22
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The increase was due mainly to larger collection under "other receipts".

(b) *Arrears in collection of revenue*—According to the information received (June 1976) from the departments, the arrears in collection of revenue at the end of March 1975 were as under :

Department (1)	Nature of revenue (2)	Amount (3) <i>(in lakhs of rupees)</i>
Revenue	Land Revenue	45.00(A)
Transport	Taxes on Vehicles	3.15
Agricultural	Agricultural	
Income Tax	Income Tax	1.12
Public Health	Food licence fee	0.27
Forest	Sale of forest produce, etc.	0.22

Remission of land revenue to the extent of Rs. 1.25 lakhs was granted during 1974-75 in respect of North Tripura District.

Information in regard to the extent of arrears of other revenues has not been furnished by Government departments (June 1976).

1.4 *Expenditure on revenue account*

The expenditure on revenue account during 1974-75 (Rs. 29,67.23 lakhs) decreased by Rs. 16.38 lakhs over that in 1973-74 (Rs. 29,83.61 lakhs). The variation between 1973-74 and 1974-75 is analysed below :

The decreases were mainly under :

Head of account	1973-74	1974-75	Decrease	
			Amount	Percentage
<i>(in lakhs of rupees)</i>				

(i) 249-Interest Payments	1,98.78	1,23.56	75.22	38
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The decrease was due mainly to less payment of interest on loans from the Government of India on account of liberalisation of the terms of the loans received upto the 31st March 1974 as per recommendations of the Sixth Finance Commission.

(ii) 284-Urban Development	45.80	17.47	28.33	62
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The decrease was due mainly to less assistance given to the municipality and other bodies for non-Plan expenditure.

(A) Excludes arrears in regard to West Tripura District which have not been furnished by the Revenue Department.

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Head of account	1973-74	1974-75	Decrease	
			Amount	Percentage

(in lakhs of rupees)

(iii) 289-Relief on account of Natural Calamities	95.48	9.49	85.99	90
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The decrease was due mainly to less expenditure in connection with gratuitous relief and relief works.

The above decreases were partly counterbalanced by increases mainly under :

Head of account	1973-74	1974-75	Increase	
			Amount	Percentage

(in lakhs of rupees)

(i) 255-Police	3,27.33	3,51.01	23.68	7
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The increase was due mainly to increase in the expenditure on Civil Police Force and on borrowed police battalions.

(ii) 259-Public Works	1,19.63	1,98.82	79.19	66
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The increase was due mainly to more expenditure on procurement of stores and machinery.

(iii) 277-Education	7,16.24	7,59.08	42.84	6
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The increase was due mainly to increased expenditure on primary, secondary and special education.

(iv) 334-Power Projects	80.35	96.05	15.70	20
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The increase was due mainly to higher working expenses and more interest charges.

1.5 Capital expenditure

(a) The capital expenditure during the three years ending 1974-75 as compared with (i) the budget estimates and (ii) the budget estimates *plus* supplementary provision was as under :

Year	Budget	Budget <i>plus</i> supple- mentary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(in lakhs of rupees)</i>					
1972-73	12,23.95	12,75.85	3,12.48	(-) 9,63.37	76
1973-74	14,54.09	19,37.89	8,13.55	(-) 11,24.34	58
1974-75	17,43.54	17,68.54	6,82.65	(-) 10,85.89	61

(b) An analysis of the capital expenditure during and to end of 1974-75 is given below :

	During 1974-75	Progressive total to end of 1974-75
<i>(in lakhs of rupees)</i>		
Capital expenditure on—		
Public Works	30.44	10,24.60
Social and Community Services	52.42	2,31.30
General Economic Services	18.07	79.62
Agriculture and Allied Services	1,26.03	5,93.57
Industry and Minerals	76.85	91.64
Water and Power Develop- ment	2,00.63	13,75.04
Transport and Communica- tions	1,78.21	20,44.46
Total	<u>6,82.65</u>	<u>54,40.23</u>

Further details are given in Statement nos. 2 and 12 of the Finance Accounts 1974-75.

(c) The sources from which the capital expenditure (Rs. 6,82.65 lakhs) and the net outgo under 'Loans and Advances

by the State Government' (Rs. 9.16 lakhs) during 1974-75 were met are given below :

(in lakhs of rupees)

I. Net addition to—			
(i) Market loans		1,66.00	
(ii) Loans from the Government of India		4,40.75	
(iii) Small Savings, Provident Funds, etc.		61.39	
(iv) Deposits and Advances	(—)	1,15.86	
(v) Remittances	(—)	1,43.82	
II. Cash balance			
Decrease	(+)		
Increase	(—)		(—) 2,13.33
III. Investments held in the Cash Balance Investment Account			
Increase	(—)		(+) 3,02.75
Decrease	(+)		
IV. Revenue surplus		(+)	(+) 1,93.93
Total			6,91.81

1.6 Loans and advances by Government

(a) The actuals of disbursement of loans and advances by the Government in 1974-75 as compared with (i) the budget estimates and (ii) the budget estimates plus supplementary provision along with the corresponding figures for 1972-73 and 1973-74 are given below :

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(in lakhs of rupees)					
1972-73	50.76	2,09.66	2,06.77	(—) 2.89	1.38
1973-74	80.02	1,63.20	1,84.67	(+) 21.47	13.15
1974-75	99.63	1,58.60	1,00.64	(—) 57.96	36.54

(b) The budget estimates and the actuals of recoveries of loans and advances for the three years ending 1974-75

are given below :

Year	Budget	Actuals	Variation	
			Amount	Percentage
(1)	(2)	(3)	(4)	(5)

(in lakhs of rupees)

1972-73	33.68	25.20	(-) 8.48	25
1973-74	78.15	43.74	(-) 34.41	44
1974-75	72.25	91.48	(+) 19.23	27

(c) The outstanding balances of loans and advances given by the Government were Rs. 13.45 crores at the end of March 1975. The details of these balances and the balances at the end of March 1974 are given below :

Category of loans and advances	Balance	
	on 31st March 1974	on 31st March 1975
	(in lakhs of rupees)	
Loans for Social and Community Services	10,52.24	10,50.85
Loans for Economic Services—		
General Economic Services	36.13	75.86
Agriculture and Allied Services	77.79	82.63
Industry and Minerals	32.19	33.82
Loans to Government Servants, etc.	1,05.06	69.41
Loans for Miscellaneous Purposes	32.08	32.08
Total	13,35.49(a)	13,44.65

In 1974-75, Rs. 4.19 lakhs were received by Government as interest on loans and advances.

(d) Recoveries in arrears

(i) Loans of which detailed accounts are kept in the Audit Office

Out of the loans given to the Agartala Municipality (Rs. 29.98 lakhs), of which the detailed accounts are kept by the

(a) Differs by Rs. 16.95 lakhs from the balance shown in the Report of the Comptroller and Auditor General of India for the year 1973-74 owing to inclusion of the balance under 'Festival Advance' pertaining to the 'Public Account' in 'F-Loans and Advances' on account of changes in the accounts' classification from April 1974.

Audit Office, recovery of Rs. 25.96 lakhs (principal : Rs. 8.76 lakhs and interest : Rs. 17.20 lakhs) was overdue at the end of March 1975. The repayment of the instalments of loans by the Municipality has been in arrears since 1952-53.

(ii) Loans of which detailed accounts are maintained by the departmental officers

Every departmental officer maintaining detailed accounts of loans is required to furnish to Audit each year the details of arrears in recovery of loans and interest thereon. The information about the amount overdue on 31st March 1975 in respect of the loans and advances (Rs. 13.15 crores) of which detailed accounts are maintained by the departmental officers has not been furnished to Audit (April 1976) for the year 1974-75 or earlier years except in the following cases :

	Position as on 31st March 1975		
	Principal	Interest	Total
	<i>(in lakhs of rupees)</i>		
(i) 688—Loans for Social Security and Welfare— Relief Measures	16.15	(a)	16.15
(ii) 698—Loans to Co-operative Societies— Credit Co-operatives	11.50	9.93	21.43
(iii) 714—Loans for Community Development— Community Development (b)	4.13	1.93	6.06

In paragraph 22 of its Twelfth Report (on the Report of the Comptroller and Auditor General of India for the year 1970-71), the Public Accounts Committee had noted with concern the non-submission of information by the departments concerned regarding recovery of loans and interest thereon.

(a) The amount of interest in arrears has not been intimated (June 1976).

(b) Figures against this relate to Khowai Stage II Block only.

(6) *Delay in acceptance of balances of loans*—The balances under various loans are communicated to the departmental officers every year for verification and acceptance. In a number of cases, such acceptances have not been received as shown below :

Nature of loans	Number of acceptances awaited	Earliest year from which acceptances are awaited	Amount outstanding on 31st March 1975
<i>(in lakhs of rupees)</i>			
(i) Loans for Housing	20	1970-71	33.67
(ii) Loans for Urban Development	16	1968-69	31.46
(iii) Loans for Social Security and Welfare	15	1969-70	7,33.79
(iv) Loans for Co-operative Societies	25	1970-71	40.74
(v) Loans for Agriculture	6	1969-70	25.92
(vi) Loans for Fisheries	6	1969-70	12.66
(vii) Loans for Community Development	5	1970-71	39.65
(viii) Loans for Village and Small Industries	28	1970-71	33.60
(ix) Loans to Government Servants, etc.	949	1971-72	42.34

In many cases the delay extends over several years. Until the balances are accepted by the departments after reconciling their figures with those in the books of the Accountant General, the departmental records cannot be considered as showing the correct position of the balances, recoveries, etc., of the loans and advances.

1.7 Debt position

(a) *Public debt*—The outstanding public debt of Government at the end of 1974-75 was Rs. 45.09 crores. An

analysis of the debt compared with the debt at the end of two preceding years is given below :

	Public debt on 31st March		
	1973	1974	1975
	<i>(in crores of rupees)</i>		
Internal debt of the State Government	0.04	0.04	1.70
Loans and advances from the Government of India	<u>33.61</u>	<u>38.98</u>	<u>43.39</u>
Total	33.65	39.02	45.09

The increase of Rs. 6.07 crores in the liability of Government on account of public debt during 1974-75 is analysed below :

	Loans raised	Loans discharged	Net increase
	<i>(in crores of rupees)</i>		
Market Loans	1.66	...	1.66
Loans and advances from the Government of India	<u>4.93</u>	<u>0.52</u>	<u>4.41</u>
Total	6.59	0.52	6.07

(b) *Loans from the Government of India*—Loans received from the Government of India and outstanding at the end of 1974-75 (Rs. 43.39 crores) formed 96 per cent of the total public debt (Rs. 45.09 crores) of Government.

(c) *Internal debt—Market loans*—In 1974-75, Government, for the first time, raised an open market loan of Rs. 1.66 crores bearing interest at 6 per cent per annum and redeemable at par in 1984. No amortisation arrangement has been made for the loan.

(d) *Other debt and obligations*—In addition to the public debt, the small savings, provident funds, etc., and the credit balances of certain deposits, to the extent to which they have not been invested but are merged in the general cash balance of Government, constitute the liabilities of Government.

Taking into account these liabilities, the overall debt position of Government at the end of 1974-75 and each of the two preceding years was as follows :

	Total debt on 31st March		
	1973	1974	1975
	<i>(in crores of rupees)</i>		
Public debt	33.65	39.02	45.09
Small savings, provident funds, etc.	3.29	3.91	4.52
Deposits of local funds and civil deposits	<u>1.80</u>	<u>2.19</u>	<u>1.82</u>
Total	38.74	45.12	51.43

(e) *Servicing of debt*—The table below shows the burden of interest charges on the revenues of the State during 1973-74 and 1974-75 :

	1973-74	1974-75
	<i>(in lakhs of rupees)</i>	
Interest paid by the Government on public debt, small savings, provident funds, etc., and other obligations	1,98.78	1,23.56
<i>Deduct—</i>		
(a) Interest realised on loans and advances given by the Government	18.63	4.19
(b) Interest realised from commercial departments	13.24	18.02
(c) Interest realised on investment of cash balances	50.44	39.43
Net amount of interest charges	1,16.47	61.92
Percentage of gross interest to the total revenue receipts	8.91	3.91
Percentage of net interest to the total revenue receipts	5.22	1.96

Government also received during the year Rs. 1,000 lakhs as dividend from other investments. In addition, Rs. 0.30 lakh received as dividend from a public undertaking for 1974-75 have been credited to Government account in 1975-76 (January 1976).

1.8 *Ways and means position*

Under an agreement with the Reserve Bank of India, Government of Tripura has to maintain with the Bank a minimum balance of Rs. 5 lakhs on each working day. When the balance falls below the agreed minimum, the deficiency is made good either by sale of Government of India treasury bills held by the State Government or by taking ways and means advances upto a limit fixed by the Bank from time to time. If the State Government is not able to maintain the minimum balance even after taking these advances, the Bank allows over-drafts. No ways and means advance was obtained from the Bank by Government during the year.

The amount held as on 31st March 1975 in the cash balance investment account consisted of Government of India treasury bills for Rs. 6,96.50 lakhs. Interest received on these investments was Rs. 39.43 lakhs.

1.9 *Investments*

In 1974-75, Government invested Rs. 72.26 lakhs in Government companies (Tripura Jute Mills Limited, Agartala : Rs. 64.31 lakhs ; Tripura Small Industries Corporation Limited : Rs. 2.00 lakhs and Tripura Handloom and Handicrafts Development Corporation Limited : Rs. 0.95 lakh) and a co-operative society (Tripura Apex Marketing Co-operative Society Limited : Rs. 5.00 lakhs). According to the information furnished by Government, the total investment of Government in the share capital of different concerns at the end of 1972-73, 1973-74 and 1974-75 was Rs. 2,38.82 lakhs, Rs. 2,95.16 lakhs and Rs. 3,67.42 lakhs respectively. The dividend received therefrom during these years was Rs. 0.94 lakh (0.39 per cent), Rs. 0.38 lakh (0.13 per cent) and Rs. 0.01 lakh (less than 0.01 per cent) respectively.

Further details of investments are given in Statement no.13 of the Finance Accounts 1974-75.

1.1 *Guarantees given by State Government*

Under Section 6 of the State Financial Corporations Act, 1951, the shares of a State Financial Corporation are to be guaranteed by the State Government as to the repayment of principal and payment of annual dividend. Again, under Section 7 of the above Act, the bonds, debentures, borrowings, etc., of a State Financial Corporation are to be guaranteed by the State Government as to the repayment of principal and payment of interest. Guarantees are also to be given under Section 8 of the above Act for repayment of principal and payment of interest on fixed deposits accepted by a State Financial Corporation. In the case of the Assam Financial Corporation, such guarantees under Sections 6, 7 and 8 of the above Act were given jointly (i) by the Government of India on behalf of the erstwhile Union Territories of Manipur and Tripura (which devolved on the successor Manipur and Tripura States from the 21st January 1972) and (ii) by the Government of the composite State of Assam. The contingent liability is to be shared in the ratio of 3 : 4 : 8 by the Governments of Manipur, Tripura and Assam respectively. Tripura State's share of the actual amounts guaranteed on behalf of the Assam Financial Corporation and outstanding on 31st March 1975 under Sections 6, 7 and 8 of the Act was Rs. 26.67 lakhs, Rs. 86.80 lakhs and Rs. 20.67 lakhs respectively.

A guarantee for the maximum amount of Rs. 84.00 lakhs was given by Government on behalf of the Tripura State Co-operative Bank Limited in respect of short-term loans for seasonal agricultural operations paid to the co-operative bank by the Reserve Bank of India during 1972-73. Out of Rs. 61.00 lakhs drawn by the co-operative bank for the purpose, Rs. 46.00 lakhs remained outstanding on 31st March 1974. The co-operative bank repaid Rs. 13.00 lakhs by 28th June 1974. The balance of Rs. 33.00 lakhs along with interest of Rs. 1.92 lakhs was recovered by the Reserve Bank of India during 1974-75 from the cash balance of the State Government held by the Bank.

The entire amount of Rs. 34.92 lakhs was sanctioned (March 1975) *ex post facto* by the State Government as loan to the co-operative bank recoverable in 35 monthly instalments with interest at the rate of 7.25 per cent per annum.

CHAPTER II
APPROPRIATION AUDIT AND CONTROL
OVER EXPENDITURE,

2.1 *Summary*

(a) The following table compares the total expenditure during the year 1974-75 with the total of grants and charged appropriations :

	Grants/charged appropriations	Expenditure	Excess (+) Saving (-)	Percentage
	<i>(in crores of rupees)</i>			
Voted—				
Original 51.66	54.97	46.39	(-)8.58	16
Supplementary 3.31				
Charged—				
Original 3.85	4.07	1.88	(-)2.19	54
Supplementary 0.22				
TOTAL	59.40 57.04	48.27	(-)10.77	18

The overall saving of Rs. 10.77 crores was the result of saving of Rs. 12.06 crores in 97 sub-grants (Rs. 9.87 crores) and 8 charged appropriations (Rs. 2.19 crores) and excess of Rs. 1.29 crores in 41 sub-grants (Rs. 1.29 crores) and 5 charged appropriations*.

(b) Further details are given below :

	Revenue	Capital	Loans and Advances	Public Debt	Total
	<i>(in crores of rupees)</i>				
Authorised to be spent— (grants and charged appropriations)					
Original	35.54	17.43	1.00	1.54	55.51
Supplementary	2.69	0.25	0.59	...	3.53
Total	<u>38.23</u>	<u>17.68</u>	<u>1.59</u>	<u>1.54</u>	<u>59.04</u>
Actual expenditure (grants and charged appropriations)	31.82	14.93	1.00	0.52	48.27
Shortfall (-)	(-)6.41	(-)2.75	(-)0.59	(-)1.02	(-)10.77

* Rs. 42,702 only.

2.2 *Excess over grants/charged appropriations requiring regularisation*

(a) *Grants*—The excess of Rs. 1,28,34,950 in the following 41 sub-grants requires regularisation under Article 205 of the Constitution :

Serial number	Number and name of sub-grant	Total grant Rs.	Expendi- ture Rs.	Excess Rs.
1.	2(b)—Council of Ministers Reasons for the excess have not been intimated (June 1976).	10,58,000	10,80,756	22,756
2.	3(b)—Election Excess was due mainly to increased cost of printing materials.	5,46,000	6,10,895	64,895
3.	4(a)—Collection of Taxes on Income and Expenditure Excess was due mainly to payment of additional interim relief to the staff.	13,000	15,783	2,783
4.	4(c)—Stamps and Registration Reasons for the excess have not been intimated (June 1976).	3,20,000	4,18,076	98,076
5.	6(a)—Taxes on vehicles	1,28,000	1,31,319	3,319
6.	7(b)—Treasury and Accounts Administration Excess was due mainly to appointment of additional staff in the Agartala Treasury.	5,50,000	6,18,776	68,776
7.	9(a)—Secretariat General Services	35,22,000	35,28,589	6,589
8.	9(b)—Other Administrative Services (Vigilance)	1,25,000	1,27,225	2,225

Serial number	Number and name of sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
9.	10-District Administration	47,76,000	49,15,652	1,39,652
	Reasons for the excess have not been intimated (June 1976).			
10.	11(b)-Fire protection and control	9,45,000	11,30,824	1,85,824
	Excess was due mainly to adjustment of the cost of fire-fighting equipment purchased through the Director General of Supplies and Disposals, New Delhi.			
11.	11(f)-Other Administrative Services (Gallantry Awards to Civilians)	10,000	11,974	1,974
12.	12(a)-Jails	12,35,000	13,03,938	68,938
	Excess was due mainly to more travelling and office expenditure and payment of additional interim relief to the staff.			
13.	13(a)-Other Fiscal Services (Promotion of small savings)	40,000	66,425	26,425
	Excess was due mainly to appointment of additional staff, rise in the cost of fuel, spare parts, etc., for motor vehicles and payment of additional interim relief to the staff.			
14.	13(d)-Pension and other Retirement benefits	17,00,000	18,56,549	1,56,549
	Excess was due mainly to increase in the number of pensioners.			
15.	14(a)-Public Works	3,46,81,000	4,12,78,472	65,97,472
	Reasons for the excess have not been intimated (May 1976.)			
	Excess had occurred under this grant in 1973-74 (Rs. 1.52 lakhs) and in 1972-73 (Rs. 8.68 lakhs) also.			

Serial number	Number and name of sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
16.	14(c)-Medical (Buildings)	3,25,000	3,31,476	6,476
	Excess was stated to be due mainly to more progress in building works than anticipated.			
17.	14(i)-Village and Small Industries	21,000	95,029	74,029
	Excess was stated to be due mainly to more progress in building works than anticipated.			
18.	15(d)-Urban Development (Urban Community Development Pilot Projects)	5,000	5,909	909
19.	16(a)-Other Administrative Services (Gazetteer and Statistical Memoirs)	1,08,000	1,31,570	23,570
	Excess was due mainly to increased cost of printing materials.			
20.	18(a)-Other Administrative Services (Vital Statistics)	84,000	89,880	5,880
	Excess was due mainly to payment of additional interim relief to the staff.			
21.	18(e)-Other Social and Community Services (Exhibition for Public Health)	10,000	21,176	11,176
	Reasons for the excess have not been intimated (June 1976).			
22.	21(a)-Information and Publicity	19,47,000	19,87,527	40,527
	Excess was due mainly to payment of outstanding bills.			

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Serial number	Number and name of sub-grant	Total grant Rs.	Expendi- ture Rs.	Excess Rs.
23.	21(b)-Tourism	2,00,000	2,04,590	4,590
	Excess was due mainly to purchase of some essential parts for vehicles.			
24.	22(a)-Housing (House sites-Minimum Needs Programme)	3,00,000	3,00,145	145
25.	22(d)-Social Security and Welfare (District Soldiers', Sailors' and Airmen's Board)	18,000	18,910	910
26.	22(e)-Social Security and Welfare (Settlement of Ex-servicemen in Border Areas)	5,000	18,765	13,765
27.	22(f)-Other General Economic Services (Improvement of important markets)	1,50,000	2,70,474	1,20,474

Reasons for the excess in the above sub-grants have not been intimated (June 1976).

28.	24(a)-Social Security and Welfare (Civil supplies)	4,59,000	4,63,397	4,397
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29.	24(b)-Food and Nutrition	22,52,000	25,14,609	2,62,609
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Reasons for the excess have not been intimated (June 1976).

30.	25(b)-Social Security and Welfare (Relief and Rehabilitation of Displaced persons)	11,95,000	12,48,678	53,678
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Excess was due mainly to adjustment of charges for carriage of relief materials by railways in 1971-72.

Serial number	Number and name of sub-grant	Total grant Rs.	Expendi- ture Rs.	Excess Rs.
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31.	26 (b)-Other Social and Community Services (Maintenance and up- keep of public places of worship)	1,35,000	1,49,138	14,138
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Excess was due mainly to increase in the expenditure on the upkeep of public places of worship.

32.	28(d)-Community Development (State Planning Machinery)	50,000	58,510	8,510
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Excess was due mainly to purchase of more office equipment.

33.	29(b)-Agriculture	1,19,99,000	1,21,33,526	1,34,526
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Excess was due mainly to payment of additional interim relief and intensive touring by the field staff in connection with the "Grow More Food" campaign.

34.	35(a)-Minor Irrigation.	6,71,300	8,61,463	1,90,163
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Excess was due mainly to increase in running and maintenance cost of Lift Irrigation Scheme consequent on more demand for water from farmers.

35.	35(c)-Irrigation, Navi- gation, Drainage and Flood Control Projects	21,72,700	22,35,119	62,419
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Excess was due mainly to liquidation of liabilities incurred in the past for proper maintenance and upkeep of the flood protection works.

36.	36(a)-Capital Outlay on Public Works	8,25,000	30,33,458	22,08,458
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Excess was due mainly to expenditure on certain works-in-progress for which no provision was made.

Serial number	Number and name of sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
37.	36(d)-Capital Outlay on Public Health, Sanitation and Water Supply (Accelerated Rural Water Supply and Other Sub-divisional Water Supply Schemes)	6,00,000	23,36,450	17,36,450

Reasons for the excess have not been intimated (June 1976).

38.	39(a)-Capital Outlay on Housing	4,50,000	8,08,001	3,58,001
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Excess was stated to be due mainly to rapid progress of works and completion of the continuing works for which no provision was obtained.

39.	41(b)-Capital Outlay on Fisheries	1,47,000	1,98,264	51,264
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Reasons for the excess have not been intimated (June 1976).

40.	41(c)-Loans for Agriculture	1,00,000	1,01,333	1,333
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41.	44(a)-Capital Outlay on Consumer Industries	10,00,000	10,00,300	300
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(b) *Charged appropriations*—The excess of Rs. 42,702 in the following five cases of charged appropriations also requires regularisation :

Serial number	Number and name of charged appropriation	Total appropriation Rs.	Expenditure Rs.	Excess Rs.
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1.	20(a)-Housing	...	3,817	3,817
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Excess was on payment of arbitration awards.

2.	20(c)-Roads and Bridges	...	3,412	3,412
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Expenditure was on payment of an arbitration award.

Serial number	Number and name of charged appropriation	Total appropriation Rs.	Expenditure Rs.	Excess Rs.
3.	36(a)—Capital Outlay on Public Works	...	10,309	10,309
	Expenditure was on payment of an arbitration award.			
4.	39(a)—Capital Outlay on Housing	...	9,019	9,019
	Expenditure was on completion of continuing works for which no provision was obtained.			
5.	39(c)—Capital Outlay on Roads and Bridges	...	16,145	16,145
	Expenditure was on payment of an arbitration award.			

2.3 *Supplementary grants/charged appropriations*

The supplementary provision of Rs. 3.53 crores (6 per cent of the original provision) was obtained under 42 sub-grants (Rs. 3.31 crores) and 2 charged appropriations (Rs. 0.22 crore).

The details of significant cases of unnecessary, excessive and inadequate supplementary grants/charged appropriations are given below :

(i) *Unnecessary supplementary grants/charged appropriations*—In the following cases, the supplementary grants (exceeding Rs. 2 lakhs in each case) of Rs. 81.93 lakhs remained wholly unutilised as the expenditure did not come even upto the original provision :

Serial number	Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	Saving
			<i>(in lakhs of rupees)</i>		
1.	18(c)—Medical	1,54.08	16.63	1,45.84	24.87

Saving was due mainly to non-purchase of machinery, equipment, tools and plant (Rs. 11.67 lakhs) and posts kept vacant (Rs. 7.63 lakhs).

Serial number	Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	Saving
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(in lakhs of rupees)

2.	20(c)-Roads and Bridges	1,11.50	11.98	1,09.10	14.38
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Saving was stated to be due mainly to reduced expenditure consequent on less receipt of funds from the Government of India.

3.	27(a)-Co-operation	24.95	4.99	21.87	8.07
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Saving was due mainly to non-implementation of the scheme "Grants-in-aid to credit co-operatives" (Rs. 2.63 lakhs) and non-establishment of "Agri Credit Stabilisation Fund" (Rs. 2.69 lakhs).

4.	30(a)-Animal Husbandry	56.75	7.50	36.27	27.98
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Saving was due mainly to (i) non-finalisation of land acquisition proceedings (Rs. 9.48 lakhs), (ii) posts kept vacant (Rs. 4.02 lakhs), (iii) non-purchase of motor vehicles (Rs. 1.27 lakhs), (iv) transfer of staff under 'Intensive Cattle Development Project' (Rs. 5.18 lakhs) and (v) less purchase of milk in different dairy centres (Rs. 3.34 lakhs).

5.	31(b)-Forest	1,00.44	3.00	97.63	5.81
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Saving was due mainly to posts kept vacant.

6.	34(b)-Village and Small Industries	68.91	17.83	54.71	32.03
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Saving was due mainly to posts kept vacant (Rs. 11.40 lakhs), non-implementation of the scheme of "Handloom Industries" (Rs. 7.61 lakhs) and less expenditure under 'Employment Promotion Programme' (Rs. 7.16 lakhs).

7.	43(c)-Capital Outlay on Power Projects	3,90.00	20.00	3,85.69	24.31
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Saving to the extent of Rs. 6.82 lakhs was due to less procurement of stock materials. Reasons for the balance saving have not been intimated (June 1976).

(*) *Supplementary grants/charged appropriations which proved excessive*—In the following cases, the supplementary grants (exceeding Rs. 2 lakhs in each case) proved excessive by more than Rs. 2 lakhs ; against the supplementary provision of Rs. 1,04.51 lakhs, Rs. 56.84 lakhs were actually utilised :

Serial number	Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	Saving
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(in lakhs of rupees)

1.	3(a)—Administration of Justice	16.35	3.79	16.75	3.39
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Saving was due mainly to late filling up of posts sanctioned for separation of judiciary.

2.	16(b)—Education	6,87.03	41.75	7,03.87	24.91
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Saving was due mainly to posts kept vacant, appointment of less number of daily-rated workers and curtailment of tour expenses, advertisement and miscellaneous expenditure as a measure of economy.

3.	40(c)—Loans to Co-operative Societies	7.48	58.97	47.08	19.37
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Saving was due mainly to non-implementation of the scheme "Credit Co-operatives" (Rs. 18.86 lakhs).

(iii) *Inadequate supplementary grants/charged appropriations*—In the following cases, the supplementary grants (exceeding Rs. 2 lakhs each) of Rs. 66.49 lakhs proved inadequate ; the final uncovered excess was Rs. 68.60 lakhs. The reasons for the excess have not been intimated (May 1976).

Serial number	Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	Excess
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(in lakhs of rupees)

1.	14(a)—Public Works	2,82.74	64.07	4,12.78	65.97
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2.	24(b)—Food and Nutrition	20.10	2.42	25.15	2.63
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2.4 *Unutilised provision*

(i) Rupees 12.06 crores remained unutilised in 97 sub-grants (Rs. 9.87 crores) and 8 charged appropriations (Rs. 2.19 crores).

(ii) In 44 sub-grants and 2 charged appropriations, the savings (Rs. 2 lakhs or more in each case) were more than 10 per cent of the total provision. The details of these sub-grants and charged appropriations are given in Appendix I.

2.5 *Advances from the Contingency Fund*

A Contingency Fund of Rs. 10 lakhs has been placed at the disposal of the Governor to enable advances to be made from it for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature.

Advances from the Fund can be made only to meet expenditure which is of such an emergent character that postponement of it till vote of the Legislature is taken would be undesirable.

Three sanctions were issued by Government during 1974-75 advancing Rs. 5.15 lakhs from the Contingency Fund but no drawal was made therefrom, the reasons for which have not been intimated (May 1976).

2.6 *Non-receipt of explanations for savings/excesses*

After the close of each financial year, the detailed Appropriation Accounts showing the final grant/appropriation, the actual expenditure and the resultant variation are sent to the Controlling Officers for furnishing reasons for the variations. It is, however, seen every year that in regard to many important sub-heads, the reasons for the variations are not furnished in time to Audit by the Controlling Officers. Despite communication by Audit to each Controlling Officer of lists of sub-heads for which reasons for variations in 1974-75 were to be furnished by them, the same were not received in respect of 123 sub-heads and the reasons furnished were incomplete in the case of 113 sub-heads. These formed 50 per cent of the number of sub-heads the variations in which were to be explained.

2.7 *Reconciliation of departmental figures*

With a view to ensuring effective control over expenditure, the departmental officers are required to reconcile, periodically

as also before the close of the accounts for a year, the departmental figures of expenditure with those booked in the Accounts Office. Reconciliation continued to be in arrears in some departments. For 1974-75, out of 70 Controlling Officers, no reconciliation was done by 17 Controlling Officers.

2.8 *Withdrawal of funds in advance of requirement*

Medical and Public Health Department

(a) On 31st March 1973, Rs. 4.08 lakhs were drawn by the Director of Health Services on an abstract contingent bill for purchase of steel furniture (Rs. 1.59 lakhs), medicines (Rs. 0.73 lakh), instruments (Rs. 0.73 lakh), chemicals and equipment (Rs. 0.41 lakh), clothing (Rs. 0.37 lakh), refrigerators (Rs. 0.19 lakh) and wooden racks (Rs. 0.06 lakh). Of this, Rs. 2.59 lakhs were spent upto November 1973 and Rs. 0.23 lakh between March 1974 and June 1974. The balance was refunded in May 1974 (Rs. 1.19 lakhs) and July 1974 (Rs. 0.07 lakh).

(b) On 31st March 1975, Rs. 9.46 lakhs were drawn by the Director on abstract contingent bills for purchase of medicines (Rs. 4.14 lakhs), chemicals and equipment (Rs. 1.19 lakhs), furniture (Rs. 1.94 lakhs) and liveries (Rs. 2.19 lakhs). Of this, Rs. 1.66 lakhs were spent upto June 1975. The unspent balance of Rs. 7.58 lakhs was refunded into the treasury in July 1975 and Rs. 0.22 lakh remained in hand (August 1975).

These cases were reported to Government in February 1976 ; reply is awaited (June 1976).

CHAPTER III

CIVIL DEPARTMENTS

DEPARTMENT OF AGRICULTURE

3.1 *Self-employment in pisciculture*

A scheme for self-employment of educated unemployed in pisciculture under the "Half-a-million-jobs Programme" (a centrally sponsored scheme) was undertaken by the Government from 1973-74.

The scheme aimed at developing resources to facilitate self-employment of 200 educated unemployed persons in pisciculture combined with duck breeding within one year.

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The beneficiaries were to be imparted six months' applied training in inland fisheries and 7 days' special training in duck breeding with a view to equipping them with the technical know-how of pisciculture and duck breeding. It was expected that it would enable them to subsist on earnings from the fisheries/farms to be set up by them after completion of training. The graduate trainees were to be paid a stipend of Rs. 150 per month and non-graduates of Rs. 100 per month during the period of training. Study tours to different fisheries/farms in the State were also contemplated. Ten per cent of the capital cost of fisheries/farms was to be paid as grant to the trainees by the State Government to serve as margin money/seed capital; the balance 90 per cent requirement was to be met by them by obtaining loans from nationalised banks.

The scheme envisaged production of a minimum of 320 kilograms of fish and 3,000 eggs per annum by each trainee from the commencement of the second year of his starting the venture.

The Government of India approved (July 1973) financial assistance of Rs. 3.70 lakhs (Rs. 2.75 lakhs as grant and Rs. 0.95 lakh as loan) for implementation of the scheme. The State Government made a budget provision of Rs. 2.45 lakhs during 1973-74 and Rs. 2.93 lakhs during 1974-75 for the purpose. Against this, the expenditure incurred by the department on stipends and other charges in connection with the training during 1973-74 and 1974-75 was Rs. 1.14 lakhs.

As against the target of 200 beneficiaries, 160 educated unemployed persons had completed training in batches in different State fisheries/farms from October 1973 to May 1974. Ten trainees left after 2 to 3 months without completing the training. (No study tour had been arranged for the trainees).

The actual performance of each trainee was to be assessed on the basis of his attendance, aptitude, etc., and reported to the directorate. No such report was received by the directorate (March 1976).

Margin money/seed capital amounting to Rs. 0.92 lakh in respect of 100 trained personnel was drawn in March



1974 by the Superintendent of Fisheries (Central Zone) but the amount was refunded in January 1975 as none of the beneficiaries was stated to have shown any interest in obtaining financial assistance from the banks for the venture. (According to the scheme as formulated by the Government of India, margin money/seed capital was to be disbursed after ensuring availability of the balance resources from the financial institutions).

Information about the number of trainees who took to pisciculture was not known (March 1976).

Government stated (March 1976) that the trainees failed to set up fisheries/duck farms as the quantum of loan agreed to by the banks was not adequate and the rate of interest was high.

3.2 Farmers' Training and Education

A centrally sponsored scheme, "Farmers' Training and Education", was sanctioned by the Government of India in 1970-71 for implementation in one centre of the West Tripura District and this was taken up by the Agriculture Department in 1972-73.

The object of the scheme was to familiarise an increasing number of farmers with the necessary knowledge and skills for use of modern inputs. According to the programme of training, 20 specialised institutional courses of 5 days' duration each were to be organised in each year in batches of 25 farmer-trainees. Besides, one hundred training-cum-demonstration camps along with field visits were also to be organised to enable farmers to acquire practical knowledge of high yielding varieties of crops. Two hundred discussion groups (*Charcha Mandals*) of farmers for males and one hundred for females were to be formed, each group having one Convenor and nineteen progressive farmers. The Convenors for the discussion groups were themselves to be imparted training in 5 institutional courses, each of 3 days' duration. It was also proposed that correspondence would be carried on every month with at least 200 *Charcha Mandals* to provide them with information support.

The State Government received a total grant of Rs. 1.08 lakhs from the Government of India during 1973-74 and

1974-75 against which expenditure of Rs. 0.69 lakh was incurred from 1972-73 to 1974-75.

Till March 1975, 292 *Charcha Mandals* were reported to have been formed but neither institutional nor field training had been imparted to the farmers. The services of a Radio Contact Officer and an Upper Division Clerk, both appointed in March 1973, were utilised elsewhere. One Demonstrator was also appointed in September 1972. The District Training Officer, who was actually to implement the scheme, has not been appointed so far (June 1976).

During 1972-73, 300 transistor radio sets (value : Rs. 0.21 lakh) were received from the Government of India. Of these, 285 sets were supplied between June 1973 and November 1975 to the *Charcha Mandals* (one each) at a subsidised price of Rs. 35 per set. Fourteen sets were not issued as these were found unserviceable. One set remained with the training centre.

Of the sets supplied to the *Charcha Mandals*, 150 sets were reported to have become unserviceable while 134 sets were not in good working condition (November 1975) and one set was reported to have been stolen. The amount authorised to be spent annually on repairs (Rupees 10 per set) was found inadequate for carrying out necessary repairs.

Government stated (January 1976) that the delay in implementation of the scheme was due mainly to the department's inability to organise the scheme immediately after receipt of the sanction from the Government of India. Institutional and field training could not be imparted or demonstration camps organised owing to non-availability of a ready-made demonstration-cum-exhibition van.

EDUCATION DEPARTMENT

3.3 *Unused machines*

Four machines were (cost : Rs. 0.53 lakh) purchased by the Principal, Tripura Engineering College, from three firms between February 1968 and February 1971 for imparting workshop training and demonstration to students. These machines, which were reported to have been received either in a damaged condition or with some parts missing, were lying unused (January 1976) for five to eight years

after their purchase. The suppliers, to whom 90 to 95 per cent payment had been made in advance on the basis of despatch documents, generally failed to supply the missing parts or failed to replace the damaged ones.

The particulars of the machines are given below :

Name of machine	When purchased	Amount paid Rs.	Remarks
1. Planing machine	February 1968	27,363	Installed in 1970 but not commissioned.
2. Carbide Tipped Tool Grinder	January 1971	9,373	
3. Capstan Lathe	February 1971	10,860	
4. Abrasive Cut	February 1971	5,054	
	Total	52,650	

Government stated (March 1976) that the missing or damaged parts had since been either repaired at the cost of the suppliers or replaced by the suppliers excepting those of the planing machine in respect of which negotiations with the suppliers were going on.

FINANCE DEPARTMENT

3.4 Delay in submission of treasury accounts

According to the rules, the treasury accounts for a month, supported by vouchers, schedules, etc., are required to be submitted to the Audit Office by the fifth of the following month. These accounts were not submitted in time in 1973-74 and 1974-75 by the solitary treasury in the State at Agartala. The delay ranged from 74 to 138 days during those years. The submission of accounts continued to be delayed in 1975-76 and such delays still persist. Till the end of March 1976, the accounts upto September 1975 had been received. Again, the accounts submitted were usually incomplete as, in many cases, all the paid vouchers were not

sent, the classification given was either incorrect or incomplete, the totals struck were wrong and the *plus* and *minus* memoranda were not enclosed. One hundred and fiftythree paid vouchers for a total amount of Rs. 5.70 lakhs pertaining to the period from April 1974 to September 1975 were not submitted to Audit till March 1976. The delays in submission of accounts by the treasury result in the following :

- (i) delay in preparation of State accounts ;
- (ii) delay in consolidation of Central transactions for the entire country and in making adjustments with other Governments ;
- (iii) delay in detection of misclassifications in the treasury accounts which at times may affect the ways and means position of the State Government ; and
- (iv) delay in audit of the transactions with the result that cases of serious financial irregularities including cases of defalcation, if any, may remain undetected for long periods.

The matter has been brought to the notice of Government from time to time since June 1973.

Government stated (March 1976) that although the volume of work in the treasury has increased enormously since the year 1963-64, the strength of the treasury and sub-treasury staff has not been augmented which has resulted in accumulation of arrears in accounts.

FOOD AND CIVIL SUPPLIES DEPARTMENT

3.5 *Payment to the Food Corporation of India*

The price of wheat and rice issued from the Central Pool to the State Governments is fixed by the Government of India from time to time. This issue price is fixed on an all-India basis and is for delivery "ex-Food Corporation of India godowns loaded into trucks or FOR destination railway stations". From March 1973 onwards, the Corporation took over a number of godowns at Agartala and other places within the State from the State Government on a rental basis and the issue of foodgrains from these godowns commenced in April 1973. Although the issue price of foodgrains as fixed by the Government of India was for delivery "ex-Food Corporation of India godowns loaded into

trucks for FOR destination railway stations", the Corporation levied a charge varying from Rs. 3.15 to Rs. 8.13 per quintal on all issues made from their godowns in Agartala and other non-rail-head centres on account of transportation of the foodgrains from the rail-head (Dharmanagar) to those godowns. The payments to the Corporation on this account amounted to Rs. 30.45 lakhs from April 1973 to March 1975. This was pointed out to Government in July 1975.

The State Government preferred a claim with the Corporation in February 1976 for refund of the transportation charge of Rs. 30.45 lakhs realised by them in addition to the issue price. The reply from the Corporation is awaited by Government (May 1976).

3.6 Purchase of mustard seed

Mustard oil is the principal edible oil in common use in the State. The estimated annual consumption is about 4,500 tonnes; out of this, only about 400 to 500 tonnes per year are produced locally within the State and the balance requirement is obtained from other States. Owing to failure of the mustard seed crop in the major crop-growing States in 1973-74, there was a steep rise in the price of mustard oil all over the country. The wholesale prices * of mustard oil ruling in the markets in Agartala during 1973, 1974 and 1975 are indicated below :

Month	1973	1974	1975
	(Rupees per quintal)		
January	560	1,000	1,055
February	565	960	815
March	580	913	793
April	580	935	759
May	600	977	823
June	820	983	784
July	735	1,018	685
August	756	1,067	658
September	738	1,010	638
October	767	1,098	638
November	827	1,092	603
December	827	1,101	615

* Source : Directorate of Agriculture, Tripura.

To arrest the price rise, Government decided in March 1974 to purchase 1,000 tonnes of mustard seed for extracting oil and selling it through the Fair Price Shops at a reasonable price. Tenders for purchase of mustard seeds, were invited in March 1974. The lowest tender received was Rs. 397 per quintal (March 1974). The Director, Food and Civil Supplies, intimated to Government in April 1974 that purchase of seeds at that rate would be uneconomical as the cost of oil extracted therefrom would work out to Rs. 11.99 per kilogram as against the then ruling price of Rs. 9.75 per litre (Rs. 10.55 per kilogram). The prevailing market price of mustard oil in April 1974 was actually Rs. 9.35 per kilogram. In May—June 1974, however, Government ordered purchase of 500 tonnes of mustard seed at Rs. 380 per quintal from two local dealers. This price was fixed after negotiations. The orders for supply were issued on the two dealers 'A' and 'B' (200 and 300 tonnes) on 28th May 1974 and 13th June 1974 respectively with instructions to deliver the seeds at the Dharmanagar Government godown within 30 days of the order. The seeds were, however, delivered by the dealers between June and November 1974 as under :

Month	Dealer 'A'	Dealer 'B'
	(in tonnes)	
June 1974	98.90	...
July 1974	101.10	48.80
August 1974	...	54.00
October 1974	...	176.90
November 1974	...	20.30
	<u>Total</u>	<u>200.00</u>
		<u>300.00</u>

The payment for the supplies (Rs. 19 lakhs) was made between July and November 1974.

Of this quantity, 341 tonnes were transferred during September 1974 to November 1974 to Agartala; an expenditure of Rs. 0.33 lakh was incurred on the transportation.

It was estimated by the department in September 1974 that the cost of oil after extraction would be Rs. 12.50 per kilogram.

In January 1975, the Director noticed that the market price was showing a downward trend and that the price was likely to go down further in view of the reported good harvest in that year. He felt that the extraction of oil would be uneconomical in view of the trend of prices (cost price : Rs. 12.50 per kilogram ; market price : Rs. 10.55 per kilogram) but that immediate disposal of the stock was not necessary as the stock could be preserved for another six months according to the opinion of the Technical Assistant. The department did (May 1975) some experimental crushing of the mustard seed mixed with an equal quantity of rape-seed but the resultant oil failed to find a market because its economic price (Rs. 10.05 per kilogram) was higher than the price of the local mustard oil (Rs. 8.23 per kilogram). In July 1975, the question of disposal of the stock of mustard seed was considered by Government and in September 1975, it was decided to sell the entire stock by inviting tenders. The stock was ultimately disposed of by auction in December 1975 at Rs. 179 per quintal except a small quantity disposed of otherwise/lost in storage.

The purchase of mustard seed at Rs. 380 per quintal and its subsequent disposal at Rs. 179 per quintal resulted in a loss of Rs. 10.20 lakhs apart from locking up Rs. 19 lakhs for more than a year. The expenditure incurred in movement of the stock from Dharmanagar to Agartala (Rs. 0.33 lakh) also proved infructuous.

3.7 Purchase of rape-seed

Mustard oil is the most accepted cooking medium in the region and rape-seed oil is a near substitute to it. Owing to a general scarcity of mustard oil during 1973 and steep rise in its price, the State Government approached the Government of India in August 1973 for monthly allotment of 500 tonnes of rape-seed from the stocks available with the Food Corporation of India at concessional prices as chargeable from vanaspati manufacturers. The Government of India conveyed (November 1973) their inability to arrange the supply immediately owing to the depletion of stocks but assured the State Government that they would consider their case on receipt of fresh supplies. In January 1974, the State Government again asked for yearly allotment of

3,000 tonnes of rape-seed from the supplies expected to be received from Canada. At that time, the issue price of rape-seed was Rs. 1,760 per tonne ex-Food Corporation of India godowns in Calcutta.

Ultimately, in August 1974, Government of India allotted 1,000 tonnes of imported rape-seed to the State from out of the stock available with the State Trading Corporation at Rs. 3,100 per tonne ex-godown in Calcutta. This allotment was valid upto 15th October 1974. The department calculated that it would be possible to sell the rape-seed oil at Rs. 10.83 per kilogram on a 'no profit no loss' basis. The Government instructed its Controller of Supplies in Calcutta on 21st August 1974 to make arrangements for taking delivery of the stock and its movement to Tripura. The Controller informed the Director, Food and Civil Supplies, Tripura, that the packing condition of the seed lying in the godowns was very poor and that the same could not be moved without double-bagging. A sample of the rape-seed was also sent by him to the Director for getting it analysed.

On 9th September 1974, Government approved the purchase of the entire allotted quantity at Rs. 3,100 per tonne with the stipulation that the cost of the oil after crushing should remain within Rs. 10 per litre (Rs. 10.83 per kilogram) and that crushing of the oil-seed should be done at Dharmanagar. The price of mustard oil prevailing at that time was Rs. 10.10 per kilogram. The wholesale price of mustard oil ruling in the markets in Agartala during 1973, 1974 and 1975 is indicated in the table in paragraph 3.6 of this Report.

Payment of Rs. 31 lakhs being the value of 1,000 tonnes of rape-seed was made to the State Trading Corporation on 23rd September 1974. The transportation of the seed to Tripura was, however, held up because of delay in double-bagging which had been entrusted to the Food Corporation of India and on account of non-availability of railway wagons and route restrictions on railway booking *via* Farakka during that period. The seed was moved to Dharmanagar between March and April 1975.

It was also reported to Government in February 1975 that the seed which had already remained in stock for a long

contained excess moisture (1.68 per cent above the tolerance limit) and was, therefore, fit for storage only for a short period thereafter subject to proper treatment. The price of mustard oil which ranged between Rs. 10 to about Rs. 11 between July 1974 and January 1975 suddenly dropped to Rs. 8.15 per kilogram in February 1975. Government had earlier (December 1974 and January 1975) made attempts to dispose of the stocks in Calcutta itself but these had proved unsuccessful.

About 303 tonnes of seed were moved to Agartala between April and May 1975 and the remaining 674 tonnes were retained at Dharmanagar (23 tonnes were reported to have been lost in railway transit). Government had ordered that the entire stock should be crushed at Dharmanagar. It was, however, found in May 1975 that the total crushing capacity available in the oil mills at Dharmanagar was only about 2.5 tonnes per day and at that rate crushing of the stock would take more than a year. Meanwhile, an experimental crushing of a small quantity of rape-seed was done in October 1975 and the extracted oil was got analysed by the State Public Analyst who reported that the sample did not conform to the standard prescribed in the Prevention of Food Adulteration Rules, 1955. It was found to contain an excess percentage of free fatty acids and also showed positive indication in the "rancidity test". Government decided in November 1975 to dispose of the entire stock (977 tonnes) of rape-seed at Dharmanagar and Agartala by auction. In response to the tender notice issued in November 1975, the highest rate offered (November 1975) was Rs. 148 per quintal and the entire stock of rape-seed was disposed of at that rate by the end of April 1976. Against the realisation of Rs. 14.46 lakhs, the total expenditure incurred in procuring the stock including its transportation to Dharmanagar and Agartala was Rs. 33.29 lakhs, entailing a loss of Rs. 18.83 lakhs.

The deal with the State Trading Corporation in September 1974 had been finalised without regard to—

(a) a realistic assessment of the crushing capacity available at Dharmanagar ;

(b) the arrangements necessary for carrying out quick double-bagging ; and

(c) the difficulties in railway booking.

Against a shortage of 23 tonnes (value : Rs. 0.74 lakh) during transit by rail, the railway authorities admitted a claim of Rs. 0.03 lakh.

Government stated in March 1976 that the Food Corporation of India could complete the double-bagging only in the last part of December 1974 mainly due to labour trouble, etc. Government had no alternative but to lift the stock from Calcutta because there was no offer from any Government for its purchase and Government had no godown of its own there. Government added that although the particular sample of oil did not conform to the prescribed standard, it could be improved by drying the seed before crushing, by better filtering and by mixing the old seed with the new seed before crushing. While conceding that the sample of extracted rape-seed oil did not conform to the standard laid down in the Prevention of Food Adulteration Rules, 1955, Government stated that the rape-seed as such conformed to the standard laid down in the said rules.

3.8 Shortage of foodgrains

Mention was made in paragraph 3.2 of the Report of the Comptroller and Auditor General of India for the year 1973-74 of some cases of shortage of foodgrains in stock. The following further instances of shortage have come to notice :

(1) In Manubazar godown, a shortage of 190 quintals of paddy valued at Rs. 0.15 lakh was detected during verification of stock in March 1975.

(2) A shortage of 282 quintals of paddy valued at Rs. 0.22 lakh was detected during stock verification of Udai-pur godown in March 1975.

(3) Physical verification of stock of foodgrains in the Sabroom godown, conducted in June 1975, disclosed a shortage of 351 quintals of paddy valued at Rs. 0.27 lakh.

The above cases were reported to the Government in February 1976 ; reply is awaited (June 1976).

GENERAL ADMINISTRATION DEPARTMENT

3.9 *Staff quarters at Kumarghat*

In March 1972, construction of twentyfour semi-permanent Type-II staff quarters at Kumarghat for the North District Administration was completed at a cost of Rs. 1.38 lakhs. In May 1972, these quarters were handed over to the District Magistrate and Collector, North District, for allotment to his staff. These quarters, however, remained vacant as the staff was not willing to reside in them.

Eight of these quarters (cost : Rs. 0.46 lakh) were gutted by a fire on 1st December 1974. The remaining sixteen quarters were handed over to a battalion of the Central Reserve Police Force in February 1975.

As a result of non-allotment of the twentyfour quarters for 32 months (April 1972 to November 1974) and sixteen quarters for two months (December 1974 and January 1975), the department suffered a loss of Rs. 0.29 lakh on account of rental.

Government stated in March 1976 that the staff members were not willing to reside in the quarters as they would have thereby forgone entitlement to house rent allowance and would have to pay 10 per cent of their pay as house rent. Moreover, the quarters were constructed on isolated *tilas* far away from office and market and were also not provided with piped water supply and electric connections.

MEDICAL AND PUBLIC HEALTH DEPARTMENT

3.10 *Time-expired medicines*

The Central Medical Stores, Agartala, under the Directorate of Health Services, Tripura, held 1,47,500 vials of 'Procaine Penicillin' in stock in February 1973. An additional quantity of 1,99,400 vials of 'Procaine Penicillin' (date of expiry : November 1973 to June 1974) and 2,008 ampoules of 'Liver Extract Forte' injections (date of expiry : November 1973), together costing Rs. 1.29 lakhs, were received by the above stores in February 1973 and September 1973 respectively from the Branch Depot at Agartala of the Government Medical Store Depot, Gauhati (under Government of India), when the Branch Depot was being wound up.

It was noticed during audit in July 1975 that 88,600 vials and 2,350 ampoules (value : Rs. 0.61 lakh) out of the above supplies were still in stock and the period of efficacy of these medicines had expired.

Government stated (April 1976) that in September 1973 the Medical Store Depot, Gauhati, was requested to replace the stock but no action was taken by that Depot.

REVENUE DEPARTMENT

3.11 Loans due for recovery

The Sub-divisional Officer, Sadar, West Tripura District, disbursed Rs. 63.76 lakhs as loans to agriculturists and others during the period 1950-51 to 1973-74. Rupees 58.52 lakhs on account of principal and Rs. 6.33 lakhs on account of interest were overdue for recovery at the end of March 1975 as given below :

Name of loan and purpose	Terms of recovery	Period in which disbursed	Amount disbursed	Amount recovered upto 31st March 1975		Recovery overdue on 31st March 1975		
				Prin- cipal	Interest	Prin- cipal	Interest	
(in lakhs of rupees)								
1. Agricultural loan-for purchase of seeds, bullocks and agricultural implements, etc.	4 equal annual instalments commencing from the first anniversary date of drawal	1950-51 to 1973-74	40.44	2.90	0.32	37.54	1.88	
2. <i>Dadan</i> loan-for purchase of seeds, implements, etc., by tribal agriculturists (for eradication of <i>dadan</i> system)	Within one year from the date of drawal	1957-58 to 1973-74	16.90	0.12	0.01	16.78	1.65	
3. Industrial loan-for setting up of small-scale industries	10 equal annual instalments	1954-55 to 1962-63	5.45	2.22	0.22	3.23	2.75	
4. Fire Victim loan-to assist fire victims in re-settlement	48/60 monthly equal instalments commencing from the expiry of 6 months from the date of drawal	1961-62 to 1971-72	0.97	...	...	0.97	0.05
				63.76	5.24	0.55	58.52	6.33

A test check by Audit (November 1975) showed that the Recovery Register of *dadan* loans had not been opened. The amounts advanced as agricultural loans in 1972-73 had not been recorded in the Loan Register in some cases. Other Loan/Recovery Registers had not been kept up-to-date. Timely action had not been taken to effect recovery of the outstanding loans. Out of a total of Rs. 39.42 lakhs comprising principal and interest due for recovery against agricultural loans, action had been taken to institute certificate proceedings only in respect of Rs. 5.77 lakhs (2,654 cases) upto December 1975.

Industrial loans of Rs. 10,000 each were paid to five co-operative societies in March 1962 and to one in two instalments of Rs. 5,000 each in March 1962 and July 1962. All these societies went into liquidation in March 1963. Another society to which Rs. 5,000 had been paid in March 1957 went into liquidation in 1961. Certificate cases in respect of these societies were instituted in 1965. Information regarding recovery is awaited (May 1976).

Government stated (April 1976) that steps to recover the outstanding loans and interest were being taken by institution of certificate cases. The register for watching recovery of agricultural loans had since been opened and brought up-to-date, and action was being taken to complete the recovery register relating to *dadan* loans.

CHAPTER IV

WORKS EXPENDITURE

PUBLIC WORKS DEPARTMENT

4.1 33 K.V. transmission lines

The Construction of 33 K.V. transmission lines from Dharmanagar to Kumarghat (50 kilometres) and from Tellamura to Amarpur (50 kilometres) for distribution of power received from the Assam Grid was awarded by the

Superintending Engineer, Electrical Circle, to three firms at a total cost of Rs. 12.42 lakhs as indicated below:

Item of work	Name of firm	Estimated cost	Contracted amount	Date of award of the work
<i>(in lakhs of rupees)</i>				
1. Supply of fabricated light-steel structural poles for 33 K.V. lines	A	5.5	9.08	June 1973
2. Construction of 33 K.V. line from Dharmanagar to Kumarghat (50 kilometres)	B	1.00	1.67	September 1975
3. Construction of 33 K.V. line from Teliamura to Amarpur (50 kilometres)	C	1.00	1.67	August 1975

It was noticed during audit of the office of the Superintending Engineer, Electrical Circle, in September/October 1975 that initially composite tenders for the construction of the lines including the supply of materials had been invited in 1972. Two offers—one from firm D and another from firm A—were received. The offer of firm D was the lower of the two (Rs. 7.01 lakhs for supply of materials plus Rs. 1.05 lakhs for construction of each of the two 50 kilometre lines), but the composite work was awarded (December 1972) by the Superintending Engineer to firm A after it had agreed to reduce its tendered amount (Rs. 7.03 lakhs for supply of materials plus Rs. 1.35 lakhs for construction of each of the 50 kilometre lines) to that quoted by firm D. The Executive Engineer, Electrical Division No. III, was then instructed to execute an agreement with firm A in this regard. In February 1973, however, the Superintending Engineer invited fresh tenders for the supply portion of the work only and, in March 1973, he instructed the Executive Engineer not to proceed further with the execution of the contract already awarded to firm A on the ground that work was not being carried out by the firm. In June 1973, on the basis of tenders received, the Superintending Engineer issued to the same firm A orders for supply of poles at a cost of Rs. 9.08 lakhs. The construction portion of the work was awarded later to two other firms as indicated above. The department was requested by Audit (February 1976) to clarify the circumstances in which firm A was asked not to pro-

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ceed with the execution of the work and the work was retendered and awarded immediately thereafter to the same firm at a higher cost ; reply is awaited (June 1976). The retendering of the work would result in extra expenditure of Rs. 3.31 lakhs.

The supply portion of the work which was stipulated to be completed by firm A by August 1973 was completed in April 1975. The construction works which were scheduled to be completed by February 1976 have also not been completed by firms 'B' and 'C' (April 1976). No penalty was imposed for delay in completion of supply of fabricated light steel structural poles in the absence of a formal agreement with firm 'A'. The Superintending Engineer stated (April 1976) that the quotation and the supply order having covered the broad items normally stipulated in an agreement, no separate agreement was considered necessary.

The supply order placed (June 1973) on 'A' stipulated that the price of the poles indicated therein was inclusive of Central Sales Tax (3 per cent) in terms of the offer made by the firm. In January 1974, the supply order was amended by the Superintending Engineer to allow 3 per cent Central Sales Tax in addition to the above price and payment was made accordingly. On this being pointed out by Audit, the Superintending Engineer instructed (March 1976) the Executive Engineer to recover the amount of Sales Tax thus paid to the firm (Rs. 0.22 lakh) from its pending bills. Information about actual recovery is awaited (May 1976).

The matter was reported to the Government in February 1976 ; reply is awaited (June 1976).

4.2 Shortage of stores

The physical verification (August 1968) of the stores in the Manu Sub-division under Ambassa Division disclosed a shortage of stores valued at Rs. 0.30 lakh ; in addition, stores worth Rs. 0.02 lakh were found to be in a damaged condition. In September 1973, the Superintending Engineer, First Circle, instructed Ambassa Division to fix responsibility in respect of the shortage and the damage. The responsibility had not been fixed (June 1976).

4.3 Delay in adjustment of balances under suspense

(i) *Miscellaneous public works advances*—This head is intended to account for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores, advances awaiting recovery from Government servants, contractors, etc. Items under this head are to be cleared either by actual recovery or by transfer, under proper sanction or authority, to some other head of account.

A review of the outstandings under this head in respect of 21 divisions indicated that the balances awaiting clearance at the end of 1974-75 were Rs. 48.61 lakhs. Year-wise and category-wise analysis of the outstanding items as on 31st March 1975 is given below :

Year	Sales on credit		Expenditure on Deposit Works in excess of deposits received		Losses of cash, etc.		Other reasons		Total	
	Items	Amount	Items	Amount	Items	Amount	Items	Amount	Items	Amount
(amount in lakhs of rupees)										
Upto 1970-71	1	0.01	1	(a)	39	1.82	539.	16.81	580	18.64
1971-72	2	0.02	...	...	1	0.01	94	2.84	97	2.87
1972-73	...	...	1	0.28	2	0.30	80	5.65	83	6.23
1973-74	...	...	...	...	2	0.04	44	3.72	46	3.76
1974-75	15	0.25	1	10.29	1	0.07	96	6.50	113	17.11
Total	18	0.28	3	10.57	45	2.24	853	35.52	919	48.61

(a) Rs. 150 only.

Notes :—(i) Outstandings against four divisions (Agartala Division No. 1 : Rs. 12.25 lakhs, Public Health Engineering Division : Rs. 11.74 lakhs, Electrical Division No. III : Rs. 8.22 lakhs and Electrical Division No. I : Rs. 4.85 lakhs) alone amounted to Rs. 37.06 lakhs (76 per cent of the total outstanding balance as on 31st March 1975).

(ii) The Stores Division could not furnish year-wise break-up of the balance of Rs. 1.43 lakhs outstanding against the division as on 31st March, 1975 as the Miscellaneous Public Works Advance Register was in arrears : these outstandings have been included in the item "Other reasons" for the year 1974-75.

The Chief Engineer stated (March 1976) that instructions had been issued to the Superintending Engineers for immediate clearance of the outstandings.

(ii) *Workshop suspense*—According to the rules, all direct outlay on jobs executed in and on other operations of a workshop is passed through the suspense head "Workshop Suspense". The recorded expenditure on a job is removed from the suspense head only when, and to the extent that, an adjustment is effected against the deposit received against the service, or other head concerned. According to the rules, the cost of operation of the jobs of all classes should be cleared or adjusted by transfer, as the case may be, monthly or at least once in a year in March. The suspense head pertaining to the workshop run by the Mechanical Division, Agartala, from June 1960, however, showed a steady increase of outstanding balances as given below :

Amount	Year ending	Amount
		(in lakhs of rupees)
18.64		
2.87	March 1970	10.40
6.23	March 1971	12.23
3.76	March 1972	13.50
17.11	March 1973	15.34
48.61	March 1974	18.22
	March 1975	19.94

The year-wise outstandings are as under :

Year	Amount
	(in lakhs of rupees)
Upto	
1969-70	10.40
1970-71	1.83
1971-72	1.27
1972-73	1.84
1973-74	2.88
1974-75	1.72
	<u>Total</u>
	19.94

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During these years no amount was cleared from the suspense head.

The position was reported to the Chief Engineer in March 1976 ; reply is awaited (June 1976).

CHAPTER V

STORES AND STOCK

5.1 Synopsis of stores accounts

A synopsis of some important stores accounts for 1974-75 which had been received by Audit upto June 1976 is given below :

Department	Nature of stores	Opening balance on the 1st April 1974	Receipts	Issues	Closing balance on the 31st March 1975
<i>(in lakhs of rupees)</i>					
1. Public Works Department (Roads and Buildings Wing)	Small stores, building materials, metals, fuels, painters' stores, etc.	13.45	2,03.85	1,60.41	56.89
2. Public Works Department (Power Projects)	Transformers, A.C.S.R. Conductors, copper wires and other consumable stores	1,05.50	(-) 11.77 (a)	82.18	11.55
3. Forest Department	G.C.I. sheets, clothing, barbed wire, manure and seeds	0.05	7.03	5.71	1.37
4. Public Relations and Tourism Department	Liveries, spare parts of vehicles, audio-visual stores and radio equipment, etc.	3.03	1.67	1.31	3.39

The Stores accounts of Agriculture, Education, Food and Civil Supplies, Industries, Jail, Medical and Public Health, Police, Stationery and Printing departments had not been received (June 1976).

PUBLIC WORKS DEPARTMENT

5.2 Stock registers and stock verification

The register of stock in a Public Works division is required to be closed at the end of September each year and reviewed

(a) Minus receipts are under investigation (June 1976).

by the Divisional Officer to ensure that the stock consists only of serviceable and necessary articles and that the stores are priced within the prevailing market rates. The stock is also required to be verified once a year by a responsible officer not below the rank of a Sub-divisional Officer.

Out of twenty-one divisions in Tripura, four divisions (Electrical Division No. III, Investigation Division, Public Health Engineering Division and Ground Water Division*) had no stock (September 1974).

The remaining seventeen divisions had not closed (March 1976) their stock registers for periods varying from one to ten years as shown below :

Name of division	Year from/ for which the registers had not been closed
1. Agartala Division No. II (for the period prior to its merger with the Agartala Division No. III in January 1972)	1965
2. Southern Division No. II	1966
3. Gumti Project Division	1966
4. Agartala Division No. IV	1967
5. Agartala Division No. I	1970
6. Electrical Division No. II	1970
7. Southern Division No. I	1970
8. Mechanical Division	1970
9. Amarpur Division	1972
10. Northern Division	1973
11. Agartala Division No. III	1973
12. Ambassa Division	1973
13. Kumarghat Division	1974
14. Stores Division	1974
15. Electrical Division No. I	1974
16. Teliamura Division	1974
17. Minor Irrigation Division	1974

5.3 Excess over reserve stock limit

According to the rules, materials required by the Public Works divisions for works should not be purchased in advance or in excess of requirements. Where, however, a reserve of stock is necessary due to remoteness of the division or of the works from the source of supply of materials or for use in an

*Ground Water Division started functioning from 21st March 1974 and was closed on 4th February 1976.

emergency, the maximum limit of such reserve is required to be fixed by the competent authority for each year.

In nine out of 20 divisions, where a reserve stock limit had been fixed, the same had been exceeded ; particulars of these cases are given below :

Name of division	Reserve stock limit (in lakhs of rupees)	Period during which stock limit was exceeded	Maximum amount of excess (in lakhs of rupees)	Percentage of maximum excess to reserve stock limit
1. Ambassa Division	4.00	April 1974 May 1974 July 1974 to October 1974 and December 1974 to March 1975	5.60	140
2. Southern Division No.1	4.00	April 1974 June 1974 and September 1974 to March 1975	2.25	56
3. Mechanical Division	4.00	April 1974 to March 1975	8.09	202
4. Teliamura Division	2.00	May-June 1974 and August 1974 to March 1975	2.73	137
5. Southern Division No. II	6.00	April 1974 to January 1975 and March 1975	4.14	69
6. Electrical Division No. I	50.00	April 1974 to June 1974	6.77	14
7. Agartala Division No. IV	0.50	April 1974 to March 1975	0.80	160
8. Amarpur Division	3.00	May 1974 to August 1974	1.21	40
9. Kumarghat Division	2.00	July 1974 to March 1975	7.66	383

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The Agartala Division No. III maintained a stock which varied from Rs. 0.09 lakh (May 1974) to Rs. 3.05 lakhs (March 1975) without any sanction.

5.4 *Tools and plant accounts*

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Public Works divisions are required to close and balance the registers of tools and plant each year in September. None of the divisions had closed (March 1976) the registers in 1974. Arrears in this respect were as under (March 1976) :

Name of division	Year from/ for which registers had not been closed
1. Electrical Division No. I	1965
2. Gumti Project Division	1967
3. Agartala Division No. II (closed from 1st January 1972)	1969
4. Investigation Division	1969
5. Agartala Division No. I	1970
6. Electrical Division No. II	1971
7. Southern Division No. I	1972
8. Mechanical Division	1972
9. Southern Division No. II	1972
10. Agartala Division No. IV	1972
11. Electrical Division No. III	1972
12. Agartala Division No. III	1973
13. Northern Division	1973
14. Amarpur Division	1973
15. Ambassa Division	1973
16. Kumarghat Division	1973
17. Ground Water Division	1974
18. Minor Irrigation Division	1974
19. Stores Division	1974
20. Teliamura Division	1974
21. Public Health Engineering Division	1974

5.5 *Physical verification of stores*

The rules require that the stores held in stock should be verified physically at least once in a year and the results of verification placed on record. Reports of physical verification of

stock conducted during 1974-75 have not been received (May 1976) from the following eight divisions :

- (i) Electrical Division No. II
- (ii) Agartala Division No. IV
- (iii) Southern Division No. I
- (iv) Teliamura Division
- (v) Gumti Project Division
- (vi) Public Health Engineering Division
- (vii) Electrical Division No. I
- (viii) Southern Division No. II

Physical verification of stores conducted during 1974-75 disclosed shortages in the Mechanical Division valued at Rs. 0.08 lakh. Shortages of stores in the Agartala Division No. III were also reported to Audit but the value thereof was not stated (May 1976).

FINANCE DEPARTMENT

5.6 *Accounts of stamps*

Monthly returns showing receipts, issues and balances of stamps—(entertainment tax, non-judicial and judicial)—for 1968-69 to 1974-75 were not received from the Agartala Treasury (May 1976).

CHAPTER VI

REVENUE RECEIPTS

6.1 *Trend of revenue receipts*

Receipts from the major sources of revenue for the three years from 1972-73 to 1974-75 are given below :

	1972-73	1973-74	1974-75	Increase + Decrease - over previous year	
				1973-74	1974-75
	<i>(in lakhs of rupees)</i>				
Taxes on Agricultural Income	0.68	0.75	0.83	+ 0.07	+ 0.08

lay

1972-73 1973-74 1974-75 Increase+
Decrease-
over previous year
1973-74 1974-75

(in lakhs of rupees)

Land Revenue	5.90	10.05	30.76	+ 4.15	+ 20.71
Stamps and Registration Fees	26.50	24.68	31.11	- 1.82	+ 6.43
State Excise	12.07	17.68	21.56	+ 5.61	+ 3.88
Taxes on Vehicles	15.29	14.80	13.71	- 0.49	- 1.09
Other Taxes and Duties on Commodities and Services	6.27	12.25	12.54	+ 5.98	+ 0.29
Forest	32.38	39.48	40.56	+ 7.10	+ 1.08

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as6.2 *Variation between Budget estimates and actuals*

The figures of Budget estimates and actuals for the three years from 1972-73 to 1974-75 in respect of some of the major heads are given below to show the variation and its magnitude in each case :

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Major Head of Account	Year	Budget estimates	Actuals	Variations	
				Increase + Decrease -	Percentage + or -
<i>(in lakhs of rupees)</i>					
Taxes on Agricultural Income	1972-73	0.65	0.68	+ 0.03	+ 5
	1973-74	0.70	0.75	+ 0.05	+ 7
	1974-75	0.75	0.83	+ 0.08	+ 11
Land Revenue	1972-73	27.19	5.90	- 21.29	- 78
	1973-74	14.00	10.05	- 3.95	- 28
	1974-75	14.00	30.76	+ 16.76	+ 120
Stamps and Registration	1972-73	29.65	26.50	- 3.15	- 11
	1973-74	23.55	24.68	+ 1.13	+ 5
	1974-75	24.50	31.11	+ 6.61	+ 27
State Excise	1972-73	18.35	12.07	- 6.28	- 34
	1973-74	14.25	17.68	+ 3.43	+ 24
	1974-75	15.55	21.56	+ 6.01	+ 39
Taxes on Vehicles	1972-73	8.25	15.29	+ 7.04	+ 85
	1973-74	12.10	14.80	+ 2.70	+ 22
	1974-75	13.00	13.71	+ 0.71	+ 5
Other Taxes and Duties on Commodities and Services	1972-73	5.40	6.27	+ 0.87	+ 16
	1973-74	6.43	12.25	+ 5.82	+ 91
	1974-75	7.20	12.54	+ 5.34	+ 74
Forest	1972-73	35.00	32.38	- 2.62	- 7
	1973-74	26.00	39.48	+ 13.48	+ 52
	1974-75	34.00	40.56	+ 6.56	+ 19

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The variation between Budget estimates and actuals for 1974-75 in respect of the major heads indicated above except Taxes on Agricultural Income, Taxes on Vehicles and Forest exceeded twenty per cent. In all these cases, the departments were requested (May 1976) to intimate the reasons for variations.

6.3 *Loss of revenue*

The survey and settlement operations in the Agartala town area conducted between 1958 and 1961 revealed that out of 189 acres of *Khas* (Government owned) land in the area, 110 acres (58 per cent) were under unauthorised occupation of 1,957 persons.

The Government have been incurring loss of revenue to the extent of Rs. 5,000 (approximately) annually owing to the unauthorised occupation of *Khas* land. The table of revenue rates for Agartala town having been finalised in August 1964, the total loss of revenue on this account from April 1965 to March 1975 worked out to about Rs. 50,000. This does not take into account the loss of revenue in respect of the period prior to 1965.

The matter was reported to Government by the Director of Survey, Settlement and Land Records in March 1973. The preparation of a statement of unauthorised occupiers was, however, undertaken by the Sub-divisional Officer, Sadar, West Tripura, in December 1975. When the loss of revenue was pointed out in audit (February 1975), Government stated (April 1976) that steps had been taken for regularisation of the cases of unauthorised occupation by making allotments on the basis of applications for such allotment received from eligible unauthorised occupiers, and that in respect of unauthorised occupiers of such land who were not found eligible, eviction proceedings were being drawn up.

6.4 *Embezzlement of land revenue*

Rule 35 of the Tripura Land Revenue and Land Reforms Rules, 1961 provides that for every amount of land revenue collected by a revenue officer, a receipt shall be given to the person from whom the amount is received, and the original receipt and the carbon copy thereof shall be signed both by the person making payment and the revenue officer. Further, the Rules of Tehsil Inspection provide that a few receipts should be checked with counterfoils by the Inspecting Officers.

In August 1974 the Sub-Deputy Collector in charge of a tehsil (Indranagar) noticed that the amounts mentioned in the receipts granted to four landholders were more than those shown in the counterfoils thereof. The tehsildar was placed under suspension in September 1974, but no action was taken to assess the exact amount of land revenue thus defalcated. At the instance of Audit, a verification of the receipts pertaining to the period 8th February 1971 to 31st August 1974 (during which the particular tehsildar was in charge) was taken up by the department in August 1975. Out of 1,114 receipts issued during the aforesaid period, 598 cases were verified with counterfoils upto March 1976 and it was found that land revenue collections amounting to Rs. 0.12 lakh had been defalcated by entering in the counterfoils amounts less than those actually collected. The verification in respect of the remaining (516) cases had not been completed (March 1976). The case was reported by the department to the police in August 1974 and connected records were seized by them in February 1975.

In the cases mentioned above the receipts had not been issued by carbon process. The signatures of the persons making payments were also not taken in all cases. No verification of the counterfoils with the receipts in possession of the landholders was also conducted by the Inspecting Officers from time to time as required under the rules.

The matter was reported to Government in March 1976 ; reply is awaited (June 1976).

CHAPTER VII

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

7.1 Grants

During 1974-75, Rs. 1,51.17 lakhs (about 5 per cent of revenue expenditure during the year) were paid as grants to local bodies, private institutions, etc., as shown below :

	Amount (in lakhs of rupees)
Educational institutions (including Universities) ...	80.67
Agartala Municipality ...	16.50

	Amount (in lakhs of rupees)
Co-operative societies	... 6.31
Village and Small industrial units	... 3.31
Panchayat samities	... 2.23
Other institutions	... 2.88
Individuals (Scheduled Castes/Tribes, agricultural labourers and new migrants)	... 39.27
Total	<u>1,51.17</u>

The table below shows the broad purposes for which the grants were given :

	Amount (in lakhs of rupees)
Education	{ Primary ... 15.17
	{ Secondary ... 53.66
	{ University ... 8.18
	{ Sanskrit and other languages ... 0.27
	{ Miscellaneous ... 3.39
Welfare of Scheduled Castes, Scheduled Tribes and new migrants and re-settlement of agricultural labourers	... 39.27
Urban development	... 16.50
Co-operation	... 6.31
Development of Village and Small scale industries	... 3.31
Community development	... 2.23
Medical, public health and family planning	... 1.13
Social welfare	... 0.73
Development of art and culture	... 0.50
Communications	... 0.35
Staff amenities	... 0.17
Total	<u>1,51.17</u>

Where grants are given for specific purposes, administrative authorities are required to furnish to Audit, within a period of eighteen months from the date of sanction of the grant, certificates that the grants were utilised for the purpose(s) for which they were paid. Out of 1,247 utilisation certificates (Rs. 1,73.70 lakhs) outstanding on 30th September 1975 in respect of grants paid upto 31st March 1974, 716 certificates (Rs. 79.24 lakhs) were received till the end of April 1976, leaving a balance of 531 certificates (Rs. 94.46 lakhs). The department-wise and year-wise details of certificates to be received are given in Appendix II.

The utilisation certificates have not been received although a considerable time has passed after the grants were paid. In the absence of utilisation certificates it is not possible for Audit to check even in a broad way whether the grants were spent wholly on the purpose or purposes for which these were given and that no misappropriation, fraud, etc., took place.

7.2 General

According to the provisions of Section 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of service) Act, 1971, receipts and expenditure of bodies and authorities substantially financed by grants and loans from the Consolidated Fund are to be audited by the Comptroller and Auditor General.

Again, Section 15 of the Act prescribes that where a grant or a loan is given from the Consolidated Fund for any specific purpose, the Comptroller and Auditor General shall scrutinise the procedure by which the sanctioning authority satisfied itself as to the fulfilment of the conditions subject to which such grant/loan was given.

Mention was made in paragraph 7.1 of the Report of the Comptroller and Auditor General of India for the year 1973-74 of the results of audit of the Agartala Municipality which was substantially financed by the Government. Important points noticed during scrutiny under Section 15 as also in connection with the sanction of grants/loans are given in the succeeding paragraphs.

7.3 Grants paid by the Education Department

The rules governing payment of grants to the privately managed educational institutions provide for annual inspection

of their accounts by the officers of the Education Department. In the course of scrutiny of the records in the office of the Director of Education by Audit, it was noticed that only two out of 56 institutions which were in receipt of grants during 1974-75 had been inspected (December 1975) by the officers of the Education Department.

Again, in a quarter, before the grant for the following quarter is paid, the recipient institution is required to furnish a statement of utilisation of grant received in respect of the previous quarter. In the case of two institutions, the utilisation certificates had not been furnished for any quarter of the year 1974-75 although the grants even for the third quarter of the year 1975-76 had been paid.

7.4 Financial assistance to co-operative institutions

(i) Government has been rendering financial assistance to the co-operative institutions in the shape of share capital, loans, grants and subsidies. The investment by Government in the share capital at the close of the three years ending 1974-75 was as follows :

Year	Number of institutions	Amount (in lakhs of rupees)
1972-73	176	31.29
1973-74	182	37.85
1974-75	182	42.85

(ii) The loans, grants and subsidies paid by Government to co-operative institutions during the three years ending 1974-75 were as under :

Year	Loan			Balance at the end of the year (a)	Grants and subsidies paid during the year
	Balance at the end of the previous year	Advanced during the year	Repaid during the year		
		(in lakhs of rupees)			
1972-73	16.50	11.86	0.42(b)	27.94	4.32
1973-74	27.94	8.28	0.16	36.06	3.83
1974-75	36.06	47.13	7.40	75.79	6.31

(iii) *Default in repayment of principal and payment of interest on loans and unutilised grants*

The position of overdue principal and interest on loans and of unutilised grants and subsidies in respect of co-operative

(a) The balance is under reconciliation with the department.

(b) According to the information furnished by the department.

ent. institutions at the close of each of the three years ending 1974-75
 for was indicated below :

Year	Loan		Unutilised grants and subsidies
	Overdue principal (in lakhs of rupees)	Overdue interest	
1972-73	9.95	7.50	1.61
1973-74	11.07	8.39	0.67
1974-75	11.50	9.93	1.08

(iv) *Dividend*

In 1974-75, Government received Rs. 1,000 as dividend from one co-operative society against the total investment of Rs. 42.85 lakhs in 182 co-operative societies upto 31st March 1975.

(v) *Societies in liquidation*

Four co-operative institutions went into liquidation during 1974-75 wherein the investment by Government was Rs. 0.34 lakh (share capital : Rs. 0.02 lakh ; loan : Rs. 0.32 lakh).

(vi) *Delay in completion of audit*

In accordance with the provisions of Section 79 of the Tripura Co-operative Societies Act, 1974, the accounts of the co-operative institutions are required to be audited by the auditors appointed by the Registrar of Co-operative Societies once in every year.

The number of societies in which Government had made investment, and audit of which was in arrears (February 1976) is given below :

Co-operative year	Number of societies due for audit	Number of societies audited	Arrears at the end of the year
1972-73	176	127	49
1973-74	182	85	97
1974-75	182	7	175

Delay in completion of audit was attributed by the department (December 1975) to shortage of staff and non-maintenance of account books up-to-date.

(vii) *Working results*

The table below indicates the working results for the last three years of four co-operative institutions in which Government held sizable investments and in respect of which audited accounts were available (November 1975).

Name	Year of account	Government investment in share capital	Loan from Government	Profit (+) Loss (-)
		(in lakhs of rupees)		
Tripura State Co-operative Bank Limited	1972-73	7.00	10.00	(+) 0.62
	1973-74	8.00	45.88	(+) 0.17
	1974-75	8.00	44.92	(+) 0.88
Tripura Wholesale Consumers' Co-operative Stores Limited	1970-71	2.50	3.83	(-) 0.62
	1971-72	3.50	5.83	(-) 1.27*
	1972-73	3.50	7.83	(+) 0.58
Tripura State Co-operative Land Mortgage Bank Limited	1971-72	1.50	1.71	(-) 0.15
	1972-73	1.50	6.71	(-) 0.25
	1973-74	6.50	6.71	(-) 0.27
Tripura Apex Marketing Co-operative Society Limited	1970-71	0.80	1.23	(-) 0.83
	1971-72	0.80	1.23	(+) 0.36
	1972-73	0.80	3.96	(+) 0.61

(viii) *Review of audited accounts*

A review of the audited accounts of Tripura Wholesale Consumers' Co-operative Stores Limited, in which Government had invested Rs. 3.50 lakhs as share capital (85 per cent of the total paid-up capital) and to which Rs. 7.83 lakhs had been given as loan to end of 1972-73 (30th June 1973) disclosed that :

(i) out of the loan of Rs. 0.86 lakh due for repayment to Government at the end of June 1973, no amount had been re-paid ;

(ii) the Stores sustained a cumulative loss of Rs. 3.72 lakhs upto 30th June 1973 ;

(iii) out of Rs. 2.22 lakhs outstanding against sundry debtors and Rs. 0.71 lakh as advances made against stores, etc., Rs. 2.20 lakhs were reported to be bad and doubtful but no provision therefor had been made ; and

(iv) Rupees 0.12 lakh representing the value of time-expired medicines was being brought forward from year to year since 1967-68.

* Differs from the figure given in paragraph 35 (D) of the Report of the Comptroller and Auditor General of India for the year 1972-73 in view of the correction by the department.

CHAPTER VIII

GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES

SECTION A—GENERAL

8.1 This chapter deals with the results of audit of :

- (i) Statutory Corporation,
- (ii) Government Companies, and
- (iii) Departmentally managed Government Commercial and *quasi*-commercial undertakings.

SECTION B—STATUTORY CORPORATION

8.2.1 As on 31st March 1975, there was one Statutory Corporation in the State, viz. Tripura Road Transport Corporation.

TRIPURA ROAD TRANSPORT CORPORATION

8.2.2 The Tripura Road Transport Corporation was established on 23rd October 1969 under the Road Transport Corporations Act, 1950.

8.2.3 *Capital structure*

On 31st March 1975, the capital of the Corporation was Rs. 2.19 crores which was wholly contributed by the State Government.

The Railways were to provide capital contribution in terms of Section 23(1) of the Act but no such contribution has been received. The matter is stated to be under correspondence with the Government of India (March 1976).

8.2.4 *Organisation*

The Corporation is managed by a Board consisting of four members, two of whom including the Chairman are official members and the remaining two are non-officials. Upto June 1975, the Development Commissioner was the *ex officio* Chairman of the Corporation. The overall control and super-

vision of its working vests in the General Manager as the Chief Executive Officer of the Corporation. The Chief Accounts Officer acts as the Financial Adviser.

The Corporation has three operational depots located at Krishnanagar, Agartala (for buses), Kunjaban, Agartala (for trucks) and Rajbari, Dharmanagar (for both buses and trucks). There is a Central Workshop (for trucks) at Lembuchherra and a repairing unit (for buses) at the Motor Stand, Agartala for carrying out major repairs, including overhauling of vehicles, engines, etc. There is also a minor repairing unit at Dharmanagar. The Corporation has two diesel fuel pump stations, at Mashli and Dharmanagar. There is also a Civil Engineering Unit at Agartala and a Central Stores at Lembuchherra. Tyre retreading and body building works are being done from outside agencies.

8.2.5 Routes

The Corporation has been running goods services (by trucks) throughout the State since 29th April 1971 and passenger bus services in some selected routes, mentioned below, from the date noted against each ; these routes were nationalised from 8th February 1974 :-

Routes	Date of introduction of service on the route
Agartala—Dharmanagar	2nd December 1972
Agartala—Teliamura	29th December 1972
Agartala—Kamalpur	21st January 1973
Agartala—Chebri (extended to Khowai from 26th June 1974)	21st January 1973
Dharmanagar—Kumarghat	17th April 1973
Dharmanagar—Kailashahar	27th May 1973

The goods services have no specified routes.

876 Financial position and working results

(a) The financial position and the working results of the Corporation for the three years upto 1974-75 are given below :

	1972-73	1973-74	1974-75
	(in lakhs of rupees)		
<i>Liabilities</i>			
(i) Capital contribution	1,80.02	2,18.76	2,18.76
(ii) Depreciation fund	16.81	29.41	39.75
(iii) Reserve and surplus	2.80	3.54	4.62
(iv) Deposits	0.51	0.45	0.69
(v) Current liabilities	13.33	14.53	20.34
(vi) Other liabilities	...	3.39	3.52
Total	2,13.47	2,70.08	2,87.68
<i>Assets</i>			
(i) Fixed assets	69.78	75.40	1,05.64
(ii) Deposits with banks	60.26	77.26	83.00
(iii) Current assets, loans and advances	74.34	88.64	48.03
(iv) Miscellaneous expenses and losses	9.09	28.78	51.01
Total	2,13.47	2,70.08	2,87.68
<i>Financial analysis</i>			
(i) Capital invested	1,99.63	2,51.71	2,63.13
(ii) Capital employed	1,91.43	2,24.39	2,12.12
(iii) Gross revenue	28.00	38.25	49.13
(iv) Total expenses	38.58	57.34	72.82
(v) Net Loss (—)	(—) 10.58	(—) 19.09	(—) 23.69
(vi) *Interest on capital (included in item (v))	3.40	4.45	5.76

Notes : (1) Capital invested represents paid-up capital plus free reserves.

(2) Capital employed represents net fixed assets (excluding capital works-in-progress) plus working capital.

* No interest has actually been paid to Government (February 1976). Interest on capital payable to Government was Rs. 9.85 lakhs, Rs. 11.31 lakhs and Rs. 13.67 lakhs as against Rs. 3.40 lakhs, Rs. 4.45 lakhs and Rs. 5.76 lakhs charged to Profit and Loss account by the Corporation during the years 1972-73, 1973-74 and 1974-75 respectively.

1972-73 1973-74 1974-75
(in lakhs of rupees)

(vii) Total return on capital invested/employed			
Loss (-)	(-)7.18	(-)14.64	(-)17.93
(item no. v + vi)			

The losses were attributed (January 1976) by the Management to—

- (i) insufficient fleet strength to make the Corporation viable after incurring heavy overhead charges,
- (ii) low fare structure of passenger services,
- (iii) heavy interest on capital,
- (iv) open competition with private carriers for goods services,
- (v) bad condition of Assam-Agartala road leading to excessive damage and wear and tear of vehicles, and
- (vi) lack of workshop facilities.

(b) *Analysis of expenses and revenue*

An analysis of expenses and revenue for the three years ending 1974-75 is given below :

	Passenger services (Buses)			Goods services (Trucks)		
	1972-73	1973-74	1974-75	1972-73	1973-74	1974-75
	(in lakhs of rupees)					
(a) Operating revenue	2.90	18.70	20.11	23.63	17.31	20.71
(b) Non-operating revenue	...	0.62	6.13	1.47	1.62	2.18
(c) Total revenue (a+b)	2.90	19.32	26.24	25.10	18.93	22.89
(d) Operating expenses	4.07	24.28	34.86	34.51	33.06	37.96
(e) Operating loss (-)(a-d)	(-) 1.17	(-) 5.58	(-) 14.75	(-) 10.88	(-) 15.75	(-) 17.25
(f) Net loss (-) (c-d)	(-) 1.17	(-) 4.96	(-) 8.62	(-) 9.41	(-) 14.13	(-) 15.07
(g) Percentage of operating expenses to operating revenue	140	129	173	146	191	183
(h) Total operating expenses per effective kilometre (in paise)	180	176	277	214	279	308
(i) Total operating revenue per effective kilometre (in paise)	129	140	160	156	160	168
(j) Loss (-) per effective kilometre (in paise)	(-) 51	(-) 36	(-) 117	(-) 58	(-) 119	(-) 140

Note : The non-operating expenses have not been shown separately.

8.2.7 Operation

(a) Vehicle utilisation

The table below shows the average number of vehicles held by the Corporation, vehicles on road and fleet utilised, etc. during the three years ending 1974-75 :

	Passenger services (Buses)			Goods services (Trucks)		
	1972-73	1973-74	1974-75	1972-73	1973-74	1974-75
(i) Average number of vehicles held	26	30	50	75	75	85
(ii) Average number of vehicles on road	11	23	21	36	28	31
(iii) Percentage of vehicles' utilisation	42.3	76.7	70	45	37.3	41.3
(iv) Percentage of vehicle off road	57.7	23.3	30	55	62.7	58.7
(v) Number of new vehicles (including chassis) added to the fleet during the year	26	4	20	5	...	10
(vi) Total kilometres operated (in lakhs)	2.31	13.96	12.83	16.10	11.87	12.34
(vii) Effective kilometres operated (in lakhs)	2.25	13.79	12.61	10.41	6.99	7.74
(viii) Dead kilometres operated (in lakhs)	0.06	0.17	0.22	5.69	4.88	4.60
(ix) Average daily vehicles utilisation (in kilometres)	175.00	166.25	167.38	122.56	116.12	109.06
(x) Operational efficiency (percentage)	102.67	105.92	103.86	...	...	...
(xi) Percentage of dead kilometres to effective kilometres	2.7	1.2	1.7	54.7	69.8	59.4
(xii) Percentage of dead kilometres to total kilometres	2.6	1.2	1.7	35.3	41.1	37.1

Operational efficiency of trucks could not be worked out as the Management stated (April 1976) that there was no schedule for truck services.

Low utilisation of trucks was attributed (January 1976) by the Management to frequent break-downs and long time taken for repairs. The Management also explained (April

Figures are as per records of the Corporation.

1976) that the delay in repairs of trucks was due to shortage of suitable technical hands and absence of a workshop equipped with up-to-date plant and machineries.

(b) *Operational efficiency*

The details about utilisation of the carrying capacity and the revenue earned per vehicle during the three years ending 1974-75 are indicated in the table below :

	Passenger services (Buses)			Goods services (Trucks)		
	1972-73	1973-74	1974-75	1972-73	1973-74	1974-75
(i) Number of routes	4	6	6	...	...	...
(ii) Route kilometres	425	512	522	...	...	...
(iii) Average route distance (in kilometres)	106	85	87	...	...	...
(iv) Number of schedules	11	23	21	...	...	...
(v) Scheduled kilometres (in lakhs)	2.25	13.18	12.36	...	...	...
(vi) Average seating capacity per bus/average carrying capacity per truck (in tonnes)	46	46	46	7.2	7.2	7.2
(vii) Total seat kilometres/tonne kilometres offered (in lakhs)	103.73	634.34	580.02	74.88	50.40	55.80
(viii) Seat kilometres offered per bus/tonne kilometres offered per truck (in lakhs)	9.43	27.58	27.62	2.08	1.80	1.80
(ix) Average seat kilometres utilised per bus/tonne kilometres utilised per truck (in lakhs)	6.24	18.60	21.89	0.86	0.81	0.98
(x) Load factor	66.17	67.24	79.25	41.35	45.00	54.44
(xi) Number of passengers carried per bus (in lakhs)/goods carried per truck (in tonnes)	0.08	0.25	0.30	1072	1173	1291
(xii) Average number of passengers per seat in a year	174	543	652	...	...	...

	Passenger services (Buses)			Goods services (Trucks)		
	1972-73	1973-74	1974-75	1972-73	1973-74	1974-75
(xiii) Total revenue (in lakhs of Rupees)	2.90	18.70	20.11	23.63	17.31	20.71
(xiv) Average income per vehicle kilometre (in paise)	128.61	140.13	159.51	155.82	159.50	167.83
(xv) Average cost of operation per vehicle kilometre (in paise)	180.37	176.07	276.51	214.27	278.58	307.69
(xvi) Average revenue per passenger/per tonne (in Rupees)	3.43	2.97	2.79	61.21	52.69	51.73
(xvii) Average cost per seat kilometre/tonne kilometre (in Rupees)	3.92	3.82	6.01	29.75	38.69	42.73
(xviii) Average revenue per seat kilometre/tonne kilometre (in Rupees)	2.79	3.04	4.52	21.64	22.15	25.75

Note : The figures are as per records of the Corporation.

The Management stated (September 1975) that the nature of the routes and the traffic pattern restricted more effective utilisation of vehicles, partly because the operating hours were limited and partly because road conditions in the hilly terrain did not allow vehicles to run at the optimum speed, as a result of which the cost of operation went up.

(c) Performance efficiency

No norms in regard to utilisation of important items such as tyres, engine, battery, fuel, etc. have been laid down by the Management. The position in respect of some of the important items for 1973-74 and 1974-75 was as follows :

Items of stores	Average performance (in kilometres)			
	Bus		Truck	
	1973-74	1974-75	1973-74	1974-75
<i>(i) Tyres—</i>				
(a) New tyres scrapped or removed for first retreading	7153	9849	11330	11078
(b) Retreaded tyres scrapped or removed for second retreading	4213	5628	7221	5114
<i>(ii) Batteries and engines—</i>				
(a) Battery performance	Not available		68124	103649
(b) Average engine life	Not available		Not available	108321

(d) *Break-downs and accidents*

The number of break-downs and accidents that occurred during the three years upto 1974-75 were as follows :

	Bus			Truck		
	1972-73	1973-74	1974-75	1972-73	1973-74	1974-75
Break-downs	Nil	98	332	Not available		38
Break-downs per one lakh effective kilometres	Nil	7.10	26.32	Not available		4.90
Accidents	2	24	18	10	8	6
Accidents per one lakh effective kilometres	0.89	1.74	1.42	0.96	1.14	0.77

(e) *Maintenance and repairs*

The expenses on maintenance and repairs per vehicle during the three years upto 1974-75 were as follows :

Year	Total expenditure on repairs and maintenance		Average number of vehicles held		Expenditure per vehicle	
	Bus	Truck	Bus	Truck	Bus	Truck
	<i>(in lakhs of rupees)</i>				<i>(in rupees)</i>	
1972-73	1.13	7.31	26	75*	4,346	9,750
1973-74	5.31	7.72	30	75	17,709	10,301
1974-75	12.26	10.67	30	75	40,875	14,224

*Note : Excludes vehicles provided by the United Nations Organisation.

The Management stated (April 1976) that the increase in expenditure during 1974-75 compared to that in 1973-74 was due to increase in the price of lubricants and spare parts and due to thorough overhauling of engines and renovation of bus bodies.

8.2.8 *Cost trends and fare structure*

(a) The fare for passenger services (bus) charged by the Corporation was 4 paise per km upto 14th May 1975 and thereafter the rate was raised to 6 paise per km. From 15th May 1975, the passengers were charged, in addition, fare for luggage in excess of 20 kgs at rates varying from 5 to 20 paise per kg depending upon the distance. In respect of goods services

(truck) no rate for charges has been fixed (April 1976) ; the freights chargeable are generally fixed by negotiation with the parties requiring such service.

(b) *Uneconomic routes*

In all the six routes of passenger bus services, the cost of operation exceeded the earnings during 1973-74 as shown below :

Route	Cost of operation	Earnings	Difference (Loss)
	Per seat—kilometre (in paise)		
Agartala—Dharmanagar	3.34	3.05	0.29
Agartala—Chebri	4.69	3.16	1.53
Agartala—Kamalpur	3.94	3.63	0.31
Agartala—Teliamura	4.81	3.78	1.03
Dharmanagar—Kailashahar	10.26	3.04	7.22
Dharmanagar—Kumarghat	4.52	3.22	1.30

Two routes, viz. Agartala—Teliamura and Dharmanagar—Kailashahar were discontinued from 1st June 1975 and 17th October 1975 respectively.

The Management stated (April 1976) that similar analysis of routes for 1972-73 could not properly be made as the passenger services started in December 1972 and that the analysis for 1974-75 was under compilation.

8.2.9 *Central Workshop, Lembuchherra*

(a) A Central Workshop is under construction at Lembuchherra which is 9 kilometres away from the two operational vehicle depots at Agartala. Construction of the workshop building and installation of plant and machinery (estimated cost : Rs. 3.94 lakhs) was started in October 1971 on land allotted by Government in June 1971 on rental basis (Rs. 2,801 per annum). The workshop is not yet fully equipped. Some

repair works are, however, being done in the workshop. The Management stated (April 1976) that the body building unit and tyre retreading plant were yet to be installed and water supply had also to be provided.

Construction of the bus bodies is being got done from private parties. Overhauling of buses is being done in the bus depot at Lembuchherra of the Corporation as well as from a private firm.

(b) Ten buses and 36 trucks remained off the road for undergoing repairs for more than 60 days after being sent to the workshop during 1974-75. No norms have been laid down by the Corporation about the number of days that are required for major, semi-major and minor repair works.

As on 31st March 1975, fifty-one trucks were under repairs in the workshop ; of these, 13 trucks were held up in the workshop for 6 months, 8 for 4 months, 14 for 2 months and 13 for 1 month. The value of the repair works done was not noted in the history sheets of the vehicles, job cards, ledgers, etc. A master plan was drawn up in 1973-74 to equip the workshop with modern plant and machinery and buildings involving a total outlay of Rs. 11.09 lakhs, but a time schedule for completion of the works has not been fixed (April 1976). The Management stated that the whole matter was under its reconsideration and a final decision about execution of the master plan had not been taken (April 1976).

(c) A bus met with an accident on 16th June 1973 and was sent to the workshop for repairs. Therefrom it was sent (2nd November 1973) to another workshop run by the Industries Department for repairs but was received back on 26th May 1974 without any repairs. Ultimately the vehicle was sent (29th May 1974) to a private workshop and was put on the road on 27th June 1974 after repairs at a cost of Rs. 4,168. The vehicle remained for 142 days in the Corporation's Workshop and for 205 days in the Industries Department's workshop without being attended to.

The Management stated (April 1975) that initially on a visual survey it was anticipated that the vehicle could be got repaired in the departmental workshop ; but after a thorough examination it was decided to get the repair work done in the workshop of the Industries Department. It had, however, to be taken out from there due to non-availability of facilities for mechanical repairs and also of materials.

8.2.10 Inventory Control

(a) Stock holdings

The position of consumption and closing stock of stores during the three years upto 1974-75 is given below :

Particulars	Year	Opening balance	Purchases during the year	Consumption during the year	Closing stock
(in lakhs of rupees)					
Spare parts	1972-73	0.69	2.03	1.49	1.23
	1973-74	1.23	6.11	3.66	3.68
	1974-75	3.68	11.04	4.95	9.77
Lubricants	1972-73	1.37	@	0.63	0.74
	1973-74	0.74	0.75	0.91	0.58
	1974-75	0.58	2.94	2.94	0.58
Tyres and tubes	1972-73	3.95	0.46	4.18	0.23
	1973-74	0.23	4.60	4.40	0.43
	1974-75	0.43	8.57	8.51	0.49
Fuel	1972-73	0.08	3.92	3.70	0.30
	1973-74	0.30	5.00	4.84	0.46
	1974-75	0.46	4.80	5.05	0.21
Batteries and other stores	1972-73	0.34	0.35	0.27	0.42
	1973-74	0.42	0.85	0.81	0.46
	1974-75	0.46	4.35	2.11	2.70

The closing stock of all the items taken together at the end of each year was equal to 3.4, 4.6 and 7.0 months' total consumption during the years 1972-73, 1973-74 and 1974-75 respectively. The closing stock of spare parts, however, represented 12 months' consumption in 1973-74 and 23.7 months' consumption in 1974-75.

No proper system of inventory control to watch the receipt, issue and balance of stores has been introduced by the Corporation. Local purchases of fuel, lubricants, spare parts, consumable stores, etc., for Rs. 2.36 lakhs in 1973-74 and Rs. 2.79 lakhs in 1974-75 were directly charged to profit and loss accounts on the basis of entries in the cash book and bills, etc., but were not posted in the stock registers. Closing stock of 1972-73 was understated by Rs. 1.37 lakhs in the annual accounts for 1972-73, which was subsequently adjusted as receipts in 1973-74. No priced stores ledgers were maintained. Spare parts purchased were not taken into stock registers; they were shown to have been directly issued for repair works and used for replacements. Physical verification of stock of stores and spares had not been carried out (February 1976).

@ Rs. 266 only.

(b) *Local purchase*

Spare parts, fuel and lubricants and other stores (both consumable and non-consumable) valued at Rs. 7.30 lakhs were purchased locally during the last four years ; of these, purchases for Rs. 2.36 lakhs and Rs. 2.79 lakhs were made in 1973-74 and 1974-75 respectively.

Powers for local purchase of stores and spares by the various officers of the Corporation have not been laid down (April 1976).

8.2.11 *Manpower analysis*(a) *Vehicle-staff ratios*

The total staff strength, number of vehicles on road and vehicle-staff ratios for the three years upto 1974-75 are given below :

	Bus			Truck		
	1972-73	1973-74	1974-75	1972-73	1973-74	1974-75
(i) Number of schedules	11*	23	21	...	...	...
(ii) Number of vehicles held in fleet	15	30	30	75	75	75
(iii) Average number of vehicles on road during the year	11	23	21	36	28	31
(iv) Staff employed :						
Drivers	25	40	41	75	75	72
Conductors	21	34	34	...	...	...
Vehicle assistants	10	29	42	75	58	73
Others	71	121	153	85	128	154
(a) Total number of operating staff	56	103	117	150	133	145
(b) Overall	127	224	270	235	261	299
(v) Staff ratio to number of schedules :						
(a) Operating staff	5.09	4.47	5.57	2.00	1.77	1.93
(b) Overall	11.54	9.74	12.86	3.13	3.48	3.85
(vi) Number of operating staff per vehicle on road :						
(a) Number of drivers per vehicle on road	2.27	1.74	2.00	2.00	2.67	2.31
(b) Number of conductors per bus on road	2.00	1.48	1.61	...	...	...

Note : Figures are as furnished by the Corporation.

(b) *Crew utilisation*

No norms for steering duty *plus* spread over duty per day had been fixed for the operating crews. As initial records about the total steering duty and total spread over duty performed by the operating crews during 1972-73 to 1974-75 were not available, the average steering duty performed by the operating crews per day could not be analysed.

8.2.12 *Contribution to the State revenues*

The contribution by the Corporation to the revenues of the State by way of vehicle tax and other taxes and interest on capital during the three years upto 1974-75 is given below :

Items	1972-73	1973-74	1974-75
	(in lakhs of rupees)		
Motor vehicle tax (including registration, fitness and permit fees)	1.11	1.33	1.71
Interest on capital contribution payable to State Government (as per profit and loss accounts)	3.40	4.45	5.76
Total contribution	4.51	5.78	7.47

The contributions mentioned above do not include sales tax, excise duty, surcharge, etc., paid on the purchase of fuel, stores, chassis, etc.

8.2.13 *Accounting procedure*

No proper accounting system has been followed by the Corporation for preparation of final accounts. The forms of final accounts are yet to be prescribed in terms of Section 33(1) of the Road Transport Corporation's Act, 1950 (April 1976). The Corporation has neither prepared any Accounting Manual nor has it laid down the duties and responsibilities of various officials relating to maintenance of accounts. The Management stated (December 1975) that approval of the form of final accounts was sought from Government in May 1973 and it was still under its consideration.

8.2.14 *Costing procedure and internal audit*

No costing procedure has been prescribed so far (April 1976). The Corporation has also not introduced any internal

audit (April 1976) as required under Rule 34 of the Tripura Road Transport Corporation Rules, 1967.

8.2.15. *Other topics of interest*

(i) A test check of the cash book and the relevant records of the Agartala Depot showed that sale proceeds of tickets sold at the counters and of way bills (for the period from January to March 1975) amounting to Rs. 7,600 had been defalcated by a sub-cashier by short remittance of the daily cash collections to the Head Cashier. The records pertaining to the period from April to November 1975 were not produced as these were stated to have been seized by the Police (December 1975).

(ii) During 1971-72, spare parts valued at Rs. 0.17 lakh were purchased ;but none of these could be used as these were not required for the fleet owned by the Corporation.

(iii) During 1973-74, the Food and Civil Supplies Department recovered Rs. 0.45 lakh from the bills of the Corporation as compensation for the shortages of commodities which took place during transportation in the trucks of the Corporation.

The Management stated (April 1975) that the matter was under correspondence with the Department and the circumstances under which the shortages in transit occurred, were being investigated. Further progress is awaited (April 1976).

(iv) *Payment of idle wages*

The table below shows that a large number of drivers and helpers for trucks (goods services) could not be fully utilised during 1972-73 to 1974-75 :

	1972-73	1973-74	1974-75
Number of trucks held	75	75	75
Average number of trucks on road	36	28	31
Average number of drivers	75	75	72
Average number of helpers	75	58	73
Average number of drivers utilised (including 25 per cent reserve strength)	54	46	50

	1972-73	1973-74	1974-75
Average number of drivers remaining idle	21	29	22
Average number of helpers utilised	36	28	31
Average number of helpers remaining idle	39	30	42

Note : Figures are as per records of the Corporation.

The Management stated (April 1975) that the services of the drivers and helpers could not be fully utilised due to the drop in the traffic.

SECTION C—GOVERNMENT COMPANIES

8.3 As on 31st March 1975, there were 5 Government Companies in the State, viz. Tripura Small Industries Corporation Limited, Tripura State Bank Limited (in liquidation), Tripura Industrial Development Corporation Limited, Tripura Handloom and Handicrafts Development Corporation Limited and Tripura Jute Mills Limited. Tripura Handloom and Handicrafts Development Corporation Limited and Tripura Jute Mills Limited were incorporated on 5th September 1974 and 10th October 1974 respectively.

8.3.1 *Tripura Small Industries Corporation Limited*

(a) *Introduction*

The Tripura Small Industries Corporation Limited was incorporated on 30th April 1965 to promote and help development of small industries in the State. The main objects of the Company are to aid, advise, assist, finance, protect and promote the interests of small scale industries in the State.

(b) *Capital structure*

On 31st March 1975, the authorised capital of the Company was Rs. 30.00 lakhs, divided into 30,000 equity shares of Rs. 100 each. The paid-up capital on 31st March 1975 was Rs. 21.99 lakhs, wholly subscribed by the State Government. During 1974-75, the Company obtained loans aggregating Rs. 11.28 lakhs (Rs. 6.07 lakhs from a scheduled bank and Rs. 5.21 lakhs from Government).

(c) *Activities*

At present, the Company has the following manufacturing units :

- (i) A fruit canning factory,
- (ii) a timber treatment and seasoning plant, and
- (iii) a sugar factory.

(d) *Sugar factory, Bagafa*

Mention was made of this unit in paragraph 8.4.(d)(ii) of the Report of the Comptroller and Auditor General of India for the year 1973-74. Construction of the sugar factory was completed during 1974-75 and the total expenditure incurred on the construction up to 31st March 1975 was Rs. 9.72 lakhs against the estimated cost of Rs. 10.08 lakhs. The factory was commissioned on 14th November 1974 and 8.75 tonnes of sugar were produced during 1974-75 against the installed capacity of 500 tonnes per year. Of the sugar produced, 8.72 tonnes were sold up to January 1976 at Rs. 4 per kilogram against the cost of production of Rs. 19.77 per kilogram.

The Management stated (January 1976) that 1974-75 being the first year of operation, the cost of production could not be minimised and that production could not be increased for reasons beyond control. The unit suffered a net loss of Rs. 1.55 lakhs during 1974-75.

(e) *Timber treatment and seasoning plant*

Mention was made about this unit in paragraph 8.4. (d)(i) of the Report of the Comptroller and Auditor General of India for the year 1973-74. During 1974-75, the plant remained under-utilised as 5,598 cubic feet of timber were treated and 2,551 cubic feet were seasoned against the installed capacity of 72,000 cubic feet for treatment and 14,000 cubic feet for seasoning. Reasons for the low utilisation are awaited (May 1976). The plant sustained a net loss of Rs. 0.27 lakh during 1974-75.

(f) *Working results*

During 1974-75, the Company suffered a net loss of Rs. 3.50 lakhs as against the net profit of Rs. 1.30 lakhs during the previous year.

The working results of the Company for the three years upto 1974-75 are given below :

	1972-73	1973-74	1974-75
	(in lakhs of rupees)		
Sales	26.03	48.10	35.28
Total capital invested	12.93	26.00	33.55
Profit (+)			
Loss (-)	(+) 0.32	(+) 1.30	(-) 3.50
Percentage of return on capital invested	2.50	5.00	...
Capital employed	12.23	24.56	31.02
Percentage of return on capital employed	2.6	5	...

The ratio of sundry debtors to sales increased from 9 per cent in 1973-74 to 15 per cent in 1974-75. The balance against sundry debtors included Rs. 3.46 lakhs outstanding against private parties and Rs. 0.42 lakh considered doubtful.

(g) *Other topics of interest*

(i) During 1974-75, the Company paid Rs. 0.47 lakh to the Tripura Town Out-agency, Agartala as demurrage while taking delivery of steel materials.

The circumstances under which the demurrage charges were paid have not been intimated (May 1976).

(ii) In December 1972, the Company purchased furnace oil valued at Rs. 0.13 lakh from a firm and supplied the same on credit to a glass works unit at Agartala for use in its manufacturing operations. The glass works, however, closed down (the exact date of closure was not available) before making payment for the supply. Besides, as mentioned in paragraph 33(i)(d)(ii) of the Report of the Comptroller and Auditor General of India for the year 1972-73, another amount of Rs. 0.40 lakh was also outstanding against this firm.

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

8.4 The following undertakings engaged in generation and distribution of electricity in the State (under the control and management of the Public Works Department) were declared as commercial undertakings with effect from 1961-62 :

- (i) Agartala Electric Supply (including Teliamura unit),
- (ii) Dharmanagar Electric Supply,
- (iii) Kailashahar Electric Supply,
- (iv) Udaipur Electric Supply (including Melaghar, Sonamura and Amarpur units),
- (v) Khowai Electric Supply,
- (vi) Bagafa—Belonia Electric Supply, and . .
- (vii) Ambassa Electric Supply.

The Gumti Hydroelectric Project, to generate 8 M.W. of electricity, was taken up in February 1968. The Project, which was scheduled to be completed by October 1970, is under construction (April 1976). Rupees 9,17.08 lakhs were spent up to March 1975. The Department also spent up to March 1975, (i) Rs. 2,65.15 lakhs on construction of 33 K. V. and 132 K.V. transmission lines for supply of bulk power from the grid of the Assam State Electricity Board to Tripura and (ii) Rs. 1,32.51 lakhs on construction of a 66 K.V. line from Gumti to Agartala *via* Udaipur for transmission of power from the Gumti Project. Construction of the 33 K.V. and 132 K.V. transmission lines was completed in December 1971. The 66 K.V. transmission line is under construction (April 1976).

8.4.1 *Pro forma* accounts of the following undertakings have not been compiled for the periods indicated against each (April 1976) :

Name	Period
Dharmanagar Electric Supply	1965-66 to 1974-75
Kailashahar Electric Supply	
Ambassa Electric Supply	1968-69 to 1974-75
Agartala Electric Supply (including Teliamura unit)	1970-71 to 1974-75
Khowai Electric Supply	
Udaipur Electric Supply (including Melaghar, Sonamura and Amarpur units)	
Bagafa—Belonia Electric Supply	

Reasons for non-preparation of *pro forma* accounts are awaited from the Department (April 1976).

The following table shows the particulars of receipts from sale of power and revenue expenditure on supply of power during the three years up to 1974-75 :

Year	Revenue from sale of power	Expenditure on power supply	Deficit
	(in lakhs of rupees)		
1972-73	33.76	60.67	26.91
1973-74	36.40	80.35	43.95
1974-75	41.46	96.05	54.59

CHAPTER IX

OUTSTANDING AUDIT OBSERVATIONS AND INSPECTION REPORTS

9.1 *Outstanding audit observations*

Audit observations on financial transactions of the Government are reported to the departmental authorities concerned so that appropriate action is taken to rectify the defects and omissions. Half-yearly reports of such observations outstanding for more than six months are also forwarded to the Government to expedite their settlement.

The following table shows the number of audit observations issued upto the end of March 1975 and outstanding at the end of September 1975 as compared with the corresponding position indicated in the two preceding Reports :

	As at the end of September 1973	As at the end of September 1974	As at the end of September 1975
Number of observations	13,182	14,287	12,358
Amount involved (<i>in crores of rupees</i>)	24.52	29.00	25.78

The following departments have comparatively heavy outstanding observations as at the end of September 1975 :

Serial number	Department	Number	Amount involved
<i>(in lakhs of rupees)</i>			
1.	Food and Civil Supplies	662	18,20.16
2.	Revenue	920	1,96.43
3.	Agriculture	1,197	1,00.41
4.	Education	2,559	74.80
5.	Industry	616	56.89
6.	General Administration	815	55.34
7.	Community Development	1,173	53.89

The following are some of the major reasons for which audit observations have remained outstanding :

Serial number	Nature of observation	Number	Amount involved
<i>(in lakhs of rupees)</i>			
1.	Detailed contingent bills for lump-sum drawals not received	5,940	20,87.80
2.	Sanctions for contingent and miscellaneous expenditure not received	989	3,42.46
3.	Payees' receipts and vouchers not received	934	83.80
4.	Advances paid to Government servants not recovered	2,072	9.70

The facility of drawing amounts 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 full particulars of expenditure with supporting documents).

In the absence of detailed contingent bills, Audit is unable to find whether the amounts have been spent wholly for the purpose or purposes for which the advances were drawn. An aggregate expenditure of Rs. 20,87.80 lakhs has been held under objection as detailed contingent bills have not been received in the Audit Office. The departments with comparatively heavy outstandings are mentioned below :

Serial number	Department	Number	Amount involved
<i>(in lakhs of rupees)</i>			
1.	Food and Civil Supplies	428	15,34.13
2.	Revenue	661	1,93.96
3.	Education	1,081	57.77
4.	General Administration	482	52.87
5.	Community Development	901	49.97

A sizable portion of the outstanding objections is also due to non-submission of payees' receipts and vouchers. The departments with comparatively heavy outstandings on this account are :

Serial number	Department	Number	Amount involved
		<i>(in lakhs of rupees)</i>	
1.	Agriculture	80	53.46
2.	Public Works	335	13.66
3.	Education	231	6.34

9.2 Outstanding inspection reports

Audit observations on financial irregularities and defects in initial accounts noticed during local audit and not settled on the spot are communicated to the Heads of Offices and to the next higher departmental authorities through audit inspection reports. The more important observations are also reported to the Heads of Departments and the Government. If the points included in inspection reports are not settled expeditiously, the object of local inspection is not fully achieved and the irregularities can persist.

At the end of September 1975, 1,165 inspection reports issued upto March 1975 were not settled fully, as shown below with the figures for the earlier two years :

	As at the end of September 1973	As at the end of September 1974	As at the end of September 1975
Number of inspection reports	1,144	1,248	1,165
Number of paragraphs	6,215	6,766	5,496

Of the reports outstanding at the end of September 1975, 1,119 reports related to civil departments, 23 to revenue receipts and 4 to commercial departments. These included 146 inspection reports (136 civil and 10 revenue receipts) for which even first replies had not been received.



Agartala

17 AUG 1976

(M. K. Behl)

Accountant General, Tripura.

Countersigned



New Delhi

21 AUG 1976

(A. Baksi)

Comptroller and Auditor General of India.

APPENDIX I

Unutilised Provision

(Reference : Paragraph 2.4(ii), Page 26)

Serial number	Number and name of grant/charged appropriation	Total provision	Expenditure	Saving	
				Amount	Percentage
<i>(in lakhs of rupees)</i>					
I. Cases where savings were 20 per cent or more of the total provision					
<i>Grants</i>					
1.	5(a)-State Excise	5.40	1.74	3.66	68
2.	6(b)-Other Transport and Communication Services (Contribution to Postal Department)	2.46	0.17	2.29	93
3.	12(c)-Other General Economic Services (Economic Advice and Statistics)	14.75	11.81	2.94	20
4.	13(c)-Other Administrative Services (Pay Commission and Other Expenditure)	1,32.00	0.71	1,31.29	99
5.	14(b)-Education (Buildings)	12.46	6.05	6.41	51
6.	14(d)-Public Health, Sanitation and Water Supply	2.66	0.32	2.34	88
7.	15(c)-Urban Development (Assistance to Municipalities, Corporation etc.)	23.00	16.50	6.50	28
8.	19-Family Planning	15.65	7.59	8.06	52
9.	20(a)-Housing	27.50	1.67	25.83	94
10.	23(b)-Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes, and Other Backward Classes)	2,25.45	94.38	1,31.07	58
11.	23(c)-Food and Nutrition (Special Nutrition Programme)	71.47	16.02	55.45	78
12.	26(c)-Other General Economic Services (Land Ceiling-Compensation to Land holder on abolition of Zamindari System and Expenditure on Land Reforms)	8.00	3.74	4.26	53
13.	27(a)-Co-operation	29.94	21.87	8.07	27
14.	28(b)-Other Social and Community Services (Crash Scheme for Educated Unemployed-Half-a-Million Job Programme)	21.40	5.81	15.59	73
15.	30(a)-Animal Husbandry	64.25	36.27	27.98	43
16.	30(b)-Dairy Development	18.25	11.17	7.08	39
17.	31(a)-Soil and Water Conservation (Forest)	15.00	9.95	5.05	34
18.	34(a)-Industries	5.35	0.45	4.90	92

APPENDIX I—Contd.

Unutilised Provision

(Reference : Paragraph 2.4(ii), Page 26)

Serial number	Number and name of grant/charged appropriation	Total provision	Expenditure	Saving	
				Amount	Percentage
<i>(in lakhs of rupees)</i>					
19.	34(b)—Village and Small Industries	86.74	54.71	32.03	37
20.	35(b)—Water and Power Development Services	6.45	0.62	5.83	90
21.	36(b)—Capital Outlay on Education, Art and Culture (Buildings)	13.50	8.76	4.74	35
22.	36(c)—Capital Outlay on Medical (Buildings)	32.50	12.13	20.37	63
23.	36(e)—Capital Outlay on Animal Husbandry (Buildings)	2.75	0.75	2.00	73
24.	36(f)—Capital Outlay on Dairy Development (Buildings)	10.75	1.82	8.93	83
25.	36(g)—Capital Outlay on Village and Small Industries (Buildings)	6.55	2.54	4.01	61
26.	37—Capital Outlay on Public Health, Sanitation and Water supply (Assistance to Agartala Municipality)	8.00	...	8.00	100
27.	39(b)—Capital Outlay on Water and Power Development Services	2.22	0.16	2.06	93
28.	39(c)—Capital Outlay on Roads and Bridges	3,00.00	1,78.05	1,21.95	41
29.	40(c)—Loans to Co-operative Societies	66.45	47.08	19.37	29
30.	42(b)—Capital Outlay on Roads and Water Transport Services (Road Transport)	15.00	...	15.00	100
31.	47(b)—Loans for Village and small Industries	12.20	4.17	8.03	66
32.	48(c)—Loans for Social Security and Welfare—Loans to New Migrants	6.90	...	6.90	100
33.	48(d)—Loans to Government Servants	61.60	41.76	19.84	32
<i>Charged appropriations</i>					
34.	7(a)— Internal ^{Interest} Payments	2,37.18	1,23.56	1,13.62	48
35.	48(b)—Loans and Advances from the Central Government (Repayment)	1,53.40	51.81	1,01.59	66

APPENDIX I—Concid.

Unutilised Provision

(Reference : Paragraph 2.4(ii), Page 26)

Serial number	Number and name of grant/charged appropriation	Total provision	Expenditure	Saving	
				Amount	Percentage
<i>(in lakhs of rupees)</i>					
II. Cases where savings exceeded 10 per cent but were below 20 per cent of the total provision					
<i>Grants</i>					
1.	3(a)—Administration of Justice	20.14	16.75	3.39	17
2.	11(d)—Other Administrative Services (Home Guards)	19.77	16.88	2.89	15
3.	11(e)—Other Transport and Communication Services (Wireless, Planning and Co-ordination)	22.30	19.19	3.11	14
4.	18(c)—Medical	1,70.71	1,45.84	24.87	15
5.	20(c)—Roads and Bridges	1,23.48	1,09.10	14.38	12
6.	32—Community Development	42.23	37.49	4.74	11
7.	33—Community Development (Water Supply and Sanitation)	45.06	37.86	7.20	16
8.	41(a)—Capital Outlay on Agriculture	84.43	70.52	13.91	16
9.	42(a)—Capital Outlay on Food and Nutrition	7,15.00	6,42.85	72.15	10
10.	43(a)—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	22.00	17.92	4.08	19
11.	44(b)—Investments in Industrial Financial Institutions	78.50	64.31	14.19	18

APPENDIX—II

Details of utilisation certificates outstanding as at the end of April 1976

(Reference : Paragraph 7.1, page 55)

Department	Year in which grants were paid	Utilisation Certificates					
		Outstanding on 30th September 1975		Received upto 30th April 1976		Outstanding on 30th April 1976	
		Number	Amount	Number	Amount	Number	Amount
<i>(Amount in lakhs of rupees)</i>							
Local Self Government	1969-70	1	5.22	—	—	1	5.22
	1970-71	2	7.53	—	—	2	7.53
	1971-72	5	24.50	2	9.00	3	15.50
	1972-73	5	23.40	3	9.40	2	14.00
	1973-74	5	19.60	2	2.10	3	17.50
Education	Upto						
	1969-70	34	4.92	—	—	34	4.92
	1970-71	6	1.21	—	—	6	1.21
	1971-72	16	4.35	—	—	16	4.35
	1972-73	32	4.87	21	3.05	11	1.82
1973-74	286	55.27	234	47.46	52	7.81	
Co-operative	Upto						
	1969-70	7	1.47	—	—	7	1.47
	1970-71	4	0.51	1	0.09	3	0.42
	1971-72	13	2.37	5	1.02	8	1.35
	1972-73	14	4.41	6	2.28	8	2.13
1973-74	10	3.81	4	2.10	6	1.71	
Development	1970-71	1	0.10	—	—	1	0.10
	1971-72	34	1.17	—	—	34	1.17
	1972-73	1	0.03	1	0.03	—	—
	1973-74	306	5.88	—	—	306	5.88
General Administration	1970-71	1	0.02	—	—	1	0.02
	1971-72	3	0.04	—	—	3	0.04
	1972-73	14	0.13	1	0.01	13	0.12
	1973-74	5	0.03	—	—	5	0.03
Administration of Justice	1972-73	2	0.11	—	—	2	0.11
	1973-74	1	0.02	—	—	1	0.02
Rehabilitation	1973-74	437	2.72	436	2.70	1	0.02
Medical	1973-74	2	0.01	—	—	2	0.01
		1,247	1,73.70	716	79.24	531	94.46



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