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Govt. of Tripura

Audit Report

For The year
1985-86



GOVERNMENT OF TRIPURA

REPORT
OF THE
COMPTROLLER
AND
AUDITOR GENERAL OF INDIA
FOR THE YEAR
1985-86



GOVERNMENT OF TRIPURA

28.8.89

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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 the year 1985-86 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 1985-86.

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 1985-86 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 1985-86 have also been included, wherever considered necessary.

1.1 Summary of Accounts

The summarised position of the accounts of Accounts for the year 1985-86 is indicated in the follow-
I - Statement of Financial position of the Government

Amount as on 31.3.85	LIABILITIES	Amount as on 31.3.86
52.50	Internal Debt including Ways and Means Advances (Market Loans, Loans from Life Insurance Corporation and others)	63.37
79.73	Loans and Advances from Central Government	85.68
	(i) Pre-1984-85 Loans	28.72
	(ii) Non Plan Loans	39.14
	(iii) Loans for State Plan Schemes	15.29
	(iv) Loans for Central Plan Schemes	1.05
	(v) Loans for Centrally Sponsored Plan Schemes	1.00
	(vi) Ways and Means Advances	0.48
27.24	Small Savings, Provident Funds, etc.	28.09
17.09	Deposits	24.77
Nil	Overdraft from Reserve Bank of India	4.55
0.50	Contingency Fund	0.50
168.05	Surplus on Government Account	211.99
	(i) Opening balance	168.05
	(ii) Add current year's surplus	43.94
345.11	Total	418.95

the Government of Tripura emerging from the Finance
ing statements :
of Tripura as on 31st March 1986. (Rupees in crores)

Amount as on 31.3.85	ASSETS	Amount as on 31.3.86
294.78	Gross Capital outlay on Fixed Assets	351.84
	(i) Investment in shares of Companies, Corporations, etc.	25.51
	(ii) Other Capital Outlay	326.33
23.79	Loans and Advances	27.06
	(i) Other Development Loans	21.70
	(ii) Loans to Government Servants and Miscellaneous Loans	5.36
0.13	Civil Advances	0.22
0.91	Suspense and Miscellaneous Balances	0.91
10.85	Remittance Balances	17.87
14.65	Cash Balance	21.05
	(i) Cash in Treasury	Nil(a)
	(ii) Departmental cash balance including permanent advances	1.11
	(iii) Cash balance investment	19.94
345.11	Total	418.95

(a) Figure as per Finance Accounts-1985-86-Rs.0.01 lakh.

ABSTRACT OF RECEIPTS AND DISBURSEMENTS FOR
THE YEAR 1985-86

Receipts		SECTION A-REVENUE
I -	Revenue Receipts -	231.31
	(i) Tax Revenue	9.77
	(ii) Non-Tax Revenue	11.87
	(iii) State's share of Union Taxes	57.99
	(iv) Non-Plan Grants	52.73
	(v) Grants for State Plan Schemes	85.46
	(vi) Grants for Centrally Sponsored Schemes/ Central Plan Schemes	13.49
		<u>231.31</u>

Disbursements		(Rupees in crores)	
I -	Revenue Expenditure		187.37
	Sector	Non-Plan	Plan Total
	(i) General Services	43.83	0.37 44.20
	(ii) Social and Community Services	46.49	30.78 77.27
	(iii) General Economic Services	1.19	3.12 4.31
	(iv) Agriculture and Allied Services	12.25	29.57 41.82
	(v) Industry and Minerals	2.80	3.45 6.25
	(vi) Water and Power Development	7.08	... 7.08
	(vii) Transport and Communications	5.05	0.13 5.18
	(viii) Grants-in-aid and Contributions	1.26	... 1.26
		<u>119.95</u>	<u>67.42</u> <u>187.37</u>
II-	Revenue Surplus carried over to Section B		43.94
		Total	<u>231.31</u>

Receipts

SECTION B-OTHERS

III -	Opening Cash Balance including Permanent Advance and Cash Balance investment	14.65
IV -	Recoveries of Loans and Advances	1.66
	(i) From Government Servants	1.38
	(ii) From Others	0.28
V -	Revenue Surplus brought down	43.94
VI -	Public Debt Receipts	28.25
	(i) Internal debt other than Ways and Means Advances	13.35
	(ii) Loans and Advances from Central Government	14.90

(Rupees in crores)

Disbursements

III-	Opening overdraft from Reserve Bank of India	Nil
IV-	Capital Outlay	57.06
	(i) General Services	1.13
	(ii) Social and Community Services	11.16
	(iii) General Economic Services	3.65
	(iv) Agriculture and Allied Services	11.00
	(v) Industry and Minerals	1.13
	(vi) Water and Power Development	16.63
	(vii) Transport and Communications	12.36
V -	Loans and Advances Disbursed	4.92
	(i) To Government Servants	1.95
	(ii) To others	2.97
VI-	Repayment of Public Debt	11.44
	(i) Internal Debt other than Ways and Means Advances	2.49
	(ii) Ways and Means Advances	...
	(iii) Repayment of Loans and Advances to Central Government	8.95

Receipts

SECTION B-OTHERS

VII-	Public Account Receipts	206.21
	(i) Small Savings, Provident Funds, etc.	7.80
	(ii) Suspense and Miscellaneous	28.66
	(iii) Remittances	116.02
	(iv) Deposits and Advances	53.73
VIII-	Closing overdraft from Reserve Bank of India	4.55
		<u>299.26</u>

(Rupees in crores)

Disbursements

VII-	Public Account Disbursements	204.79
	(i) Small Savings, Provident Funds, etc.	6.94
	(ii) Suspense and Miscellaneous	28.67
	(iii) Remittances	123.04
	(iv) Deposits and Advances	46.14
VIII-	Cash Balance at end	21.05
	(i) Cash in Treasury	Nil (a)
	(ii) Departmental cash balance including permanent advance	1.11
	(iii) Cash balance investment	19.94
	Total	<u>299.26</u>

(a) Figure as per Finance Accounts-1985-86 is Rs.0.01 lakh.

(Statement II)

Sources and Application of Funds for 1985-86

I -	Sources :	(Rupees in crores)	
1.	Revenue Receipts		231.31
2.	Increase in Public Debt, Small Savings, Deposit and Advances and Ways and Means Advances		25.27
3.	Add overdraft		4.55
			<u>261.13</u>
	Adjustments :		
	Less Reduction in Suspense Balance	(-) 0.01	
	Less Effect on Remittance Balances	(-) 7.02	(-) 7.03
	Net funds available		<u>254.10</u>

II-	Application :		
	Revenue expenditure	187.37	
	Capital outlay	57.06	
	Lending for development and other programmes	3.27	
	Increase in cash balance	(+) 6.40	

254.10

Explanatory Notes

1. Government accounts being on cash basis, the surplus on Government Account shown in the Statement of Financial position indicates the position on cash basis, as opposed to accrual basis of commercial accounting.

2. The abridged accounts in the foregoing statements have to be read with the comments and explanations in the Finance Accounts.

3. The closing cash balance of the Government as intimated by the Reserve Bank of India was Rs.(-) 2.23 crores against the balance of Rs.(-) 4.55 crores reflected in the Accounts to end of March 1986 (Supplementary). The difference is under reconciliation (June 1987).

1.2 Comments on accounts

1.2.01 Against the additional resource mobilisation of Rs.11.38 crores from the tax revenue anticipated at the budget stage, the decrease in tax revenue (as compared with the budget) was Rs.1.61 crores. The increase in the tax revenue over the receipts during the previous year was 21 per cent.

1.2.02 The increase in non-tax revenue by Rs.2.97 crores was mainly on account of increase of Rs.1.30 crores as interest receipts and Rs.1.28 crores under 'Forest'. The percentage of increase in non-tax revenue over the receipts during the previous year was 33.

1.2.03 Against the non-plan provision of Rs.141.54 crores in respect of revenue expenditure, the actual expenditure was Rs.119.96 crores resulting in less expenditure of Rs.21.58 crores whereas against the plan provision, there was an excess expenditure of Rs.20.45 crores (Actual expenditure:Rs.67.42 crores minus budget provision:Rs.46.97).

1.2.04 According to information made available to Audit, the total amount overdue for recovery against loans advanced on 31st March 1986 was Rs.0.03 crore including Rs.0.01 crore on account of interest, the main defaulter being Agartala Municipality.

1.2.05 The interest paid on debt and other obligations was Rs.11.17 crores. The interest received was Rs.1.71 crores. The net interest burden was thus Rs.9.46 crores representing 4 per cent of the total revenue receipts.

1.2.06 The assistance received from the Central Government for Central and Centrally Sponsored Plan Schemes was Rs.13.49 crores as against Rs.17.39 crores received during the previous year.

1.2.07 The annual debt service obligations, according to the schedule of repayment of principal was Rs.11.49 crores and the actual discharge was Rs.11.44 crores.

1.2.08 **Investment** - With the fresh investment of Rs.3.27 crores during the current year in the various Corporations/Companies/Co-operative Institutions, the total investment of Government in shares and debentures on 31st March 1986 was Rs.25.51 crores.

1.2.09 Guarantees given by the Government -

While the complete information in respect of guarantees given by the Government has not been received (April 1988), the available information indicated that the maximum amount guaranteed upto 31st March 1986 was Rs.3236 lakhs against which the amount outstanding was Rs.1132 lakhs.

1.2.10 No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limit within which the Government may give guarantees on the security of the Consolidated Fund of the State.

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2.1 General

The summarised position of actual expenditure during 1985-86 against grants/appropriations is as follows :

	Original grant/ appropriation (in crores of rupees)	Supplementary	Total	Actual Expenditure	Variation Saving(-) Excess(+)
I. Revenue-					
Voted	207.40	17.62	225.02	198.18	(-)26.84
Charged	15.63	0.01	15.64	11.55	(-)4.09
II. Capital-					
Voted	98.52	1.94	100.46	90.38	(-)10.08
III. Public Debt-					
Charged	17.77	...	17.77	11.44	(-) 6.33
IV. Loans and advances-					
Voted	5.95	0.50	6.45	4.92	(-)1.53
Grand Total	345.27	20.07	365.34	316.47	(-)48.87

2.2 The following results emerge broadly from the Appropriation Audit :

2.2.01 Supplementary provision

Supplementary provision obtained during the year worked out to 6 per cent of the original budget provision, as against 11 per cent in the preceding year.

2.2.02 Unnecessary/excessive/inadequate supplementary provision

Supplementary provision of Rs.8.01 crores obtained in 23 cases during the year proved wholly unnecessary. In 7 other cases, against supplementary grants/appropriations aggregating Rs.9.75 crores, the actual utilisation of funds was only Rs.4.23 crores resulting in saving of more than Rs.20 lakhs in each case. In 2 cases, though a supplementary provision of Rs.0.76 crore was obtained, the provision proved insufficient leaving an uncovered excess expenditure of Rs.1.59 crores.

2.2.03 Saving/excess over provision

There was an overall saving of Rs.51.47 crores in 44 grants/appropriations while in the cases of 3 other grants as detailed in Appendix 2.1, there was an overall excess of Rs.2.60 crores. The excesses require regularisation under Article 205 of the Constitution.

2.2.04 Unutilised provision

In the following grants/charged appropriations, the expenditure, in each case, fell short by more than 25 lakhs and also by more than 10 per cent of the total provision. -

Serial Number	Description of grant	Amount of saving (rupees in lakhs) and its percentage on provision (in brackets)	Main reasons for saving
---------------	----------------------	--	-------------------------

REVENUE SECTION

1.	3-Law Department (Voted)	44.14 (27)	Saving was mainly due to (i) non-filling up of
----	--------------------------	------------	--

Serial number	Description of grant	Amount of saving (rupees in lakhs) and its percentage on provision (in brackets)	Main reasons for saving
---------------	----------------------	--	-------------------------

- | | | | |
|----|--|-------------|---|
| | | | vacant posts and (ii) non-submission of arrear claims of last Lok Sabha Election. |
| 2. | 13-Cooperative Department (Voted) | 36.59 (20) | Reasons for saving have not been intimated (September 1987). |
| 3. | 18-Irrigation and Flood Control Department (Voted) | 50.70 (11) | Reasons for saving have not been intimated (September 1987). |
| 4. | 21-Education Department (Social)(Voted) | 180.22 (24) | Reasons for saving have not been intimated (September 1987). |
| 5. | 23-Medical Department (Family Welfare)(Voted) | 53.00 (35) | Reasons for saving have not been intimated (September 1987). |

Serial number	Description of grant	Amount of saving (rupees in lakhs) and its percentage on provision (in brackets)	Main reasons for saving
---------------	----------------------	--	-------------------------

- | | | | |
|-----|---|--------------|--|
| 6. | 27-Welfare of Scheduled Castes Department(Voted) | 32.25 (13) | Reasons for saving have not been intimated (September 1987). |
| 7. | 30-Fisheries (Voted) | 26.81 (11) | Saving was due mainly to non-finalisation of site for setting up of Institute. |
| 8. | 36-Animal Husbandry Department (Voted) | 120.04 (23) | Reasons for saving have not been intimated (September 1987). |
| 9. | 45-Finance Department (Voted) | 1263.68 (82) | Reasons for saving have not been intimated (September 1987). |
| 10. | 47-Department of Science and Technology and Environment (Voted) | 45.57 (56) | Saving was due mainly to incorrect assessment of requirement. |

Serial number	Description of grant	Amount of saving (rupees in lakhs) and its percentage on provision (in brackets)	Main reasons for saving
---------------	----------------------	--	-------------------------

CAPITAL SECTION

- | | | | |
|----|--|----------------|--|
| 1. | 13-Co-operative Department(Voted) | 77.89
(30) | Reasons for saving have not been intimated (September 1987). |
| 2. | 15-Public Works Department - Buildings (Voted) | 60.19
(16) | Saving was mainly due to excess provision made initially. |
| 3. | 16-Public Works Department (Voted) | 513.44
(24) | Saving was mainly due to original provision made in excess of requirement. |
| 4. | 35-Agriculture Department (Voted) | 60.81
(15) | Reasons for saving have not been intimated (September 1987). |
| 5. | 46-Finance Department (Voted) | 88.63
(31) | Reasons for saving have not been intimated (September 1987). |
| 6. | 46-Finance Department (Charged) | 632.92
(36) | Reasons for saving have not been intimated (September 1987). |

2.2.05 Significant cases of savings under schemes

In the following cases, the entire provision remained unutilised due to non-implementation of the schemes :

Serial number	Name of Scheme and grant	Amount of saving (rupees in lakhs) and its percentage of provision (in brackets)
---------------	--------------------------	--

REVENUE SECTION
(Voted)

- | | | |
|----|--|--|
| 1. | 11-Police Department | Implementation of Recommendation of Police Adviser 11.85
(100) |
| 2. | 13-Co-operative Department | (i) Loans to Co-operatives 1,16.75
(100)
(ii) Warehousing and Marketing Societies 22.10
(100) |
| 3. | 23-Medical Department (Family Welfare) | Voluntary Sterilisation facilities in Rural and Semi-Rural Areas 20.00
(100) |
| 4. | 38-Rural Development Department -Community Development | Rural Development (C.S.S.) 92.26
(100) |

CAPITAL SECTION
(Voted)

- | | | |
|----|--|--|
| 1. | 19-Irrigation and Flood Control Department | Machinery and Equipment 16.20
(100) |
|----|--|--|

2.2.06 Surrender of savings

(a) The rules require that all anticipated savings should be surrendered as soon as the possibility of saving is envisaged. In the following grants, savings exceeding Rs.50 lakhs each remained unsurrendered :

Serial number	Description of grant	Total grant	Total saving	Unsurrendered saving and its percentage of total saving (in brackets)
(in lakhs of rupees)				
REVENUE SECTION				
(Voted)				
1.	11-Police Department	18,46.33	59.29	57.86 (98)
2.	18-Irrigation and Flood Control Department	4,59.08	50.70	50.70 (100)
3.	20-Education Department (General)	43,15.87	3,71.62	3,65.37 (98)
4.	21-Education Department (Social)	7,53.84	1,80.22	1,79.22 (99)
5.	23-Medical Department (Family Welfare)	1,52.47	53.00	53.00 100
6.	32-Industries Department	7,35.76	73.23	73.23 (100)
7.	35-Agriculture Department	12,86.08	1,30.72	1,16.10 (89)
8.	36-Animal Husbandry Department	5,25.53	1,20.04	1,09.04 (91)
9.	37-Forest Department	7,98.35	82.98	65.86 (79)
10.	45-Finance Department	15,33.22	12,63.67	12,63.67 (100)

Serial number	Description of grant	Total grant	Total saving	Unsurrendered saving and its percentage of total saving (in brackets)
---------------	----------------------	-------------	--------------	---

(in lakhs of rupees)

REVENUE SECTION
(Charged)

1.	45-Finance Department	15,21.65	4,05.08	4,05.08 (100)
----	-----------------------	----------	---------	---------------

CAPITAL SECTION
(Voted)

1.	16-Public Works Department	21,50.51	5,13.44	1,97.94 (39)
2.	19-Irrigation and Flood Control Department	16,92.85	1,14.78	1,13.05 (98)
3.	28-Food and Civil Supplies	16,56.00	3,21.68	3,21.68 (100)
4.	35-Agriculture Department	4,13.00	60.81	60.81 (100)
5.	46-Finance Department	2,83.94	88.63	88.63 (100)

CAPITAL SECTION
(Charged)

1.	46-Finance Department	17,77.00	6,32.92	6,32.92 (100)
----	-----------------------	----------	---------	---------------

2.2.07 Injudicious re-appropriation

Re-appropriation is transfer of funds within a grant, from one unit of appropriation where savings are anticipated to another unit where additional funds are needed. Re-appropriation is permissible only when there is a definite or reasonable chance of saving under the unit from which funds are proposed to be re-appropriated or it is meant to curtail expenditure under that unit, to meet mere urgent expenditure under another. Scrutiny of re-appropriation orders issued during 1985-86 revealed non-observance of this requirement in a number of cases. The details of 4 such instances where re-appropriation for sums exceeding Rs.20 lakhs each turned out to be injudicious on account of expected savings not materialising under the head of account from which funds were transferred as the actual expenditure fell short of even the original provision under the head to which additional funds were transferred, are given in Appendix 2.2.

2.2.08 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, their departmental figures of expenditure with those in the books of the Accountant General. In 1985-86, out of 171 Controlling Officers, 28 Controlling Officers had not done the reconciliation (November 1987) involving an amount of Rs.51,34.10 lakhs although the matter was taken up with the Government from time to time.

2.2.09 Non-regularisation of excess expenditure

The excesses under various grants/charged appropriations mentioned in the Report of the Comptroller and Auditor General of India for the years 1982-83, 1983-84 and 1984-85 have not been regularised (September 1987).

CHAPTER III

CIVIL DEPARTMENTS

EDUCATION DEPARTMENT

3.1 Accelerated programme for welfare of women and children and nutrition programme

3.1.1 Introductory

A programme for Integrated Child Development Services (ICDS) was launched in 1975 by the Government of India in selected project areas throughout the country with the objectives of (i)improving the nutritional and health status of children in the age group upto 6 years, (ii)laying the foundation for proper psychological, physical and social development of the child, (iii)reducing the incidence of mortality, morbidity, malnutrition and school drop-outs and (iv) enhancing the capacity of the mother to look after the normal health and nutritional needs of the child through proper nutrition and health education. The scheme was mainly to cater to the weaker and vulnerable sections of the community.

The objectives were to be achieved by means of a package of services consisting of supplementary nutrition, immunisation, health check-up, referral services, nutrition and health education to pregnant women and nursing mothers and non-formal pre-school education. These services were to be supplemented further with the Functional Literacy for Adult Women (FLAW) scheme aimed at providing non-formal education to illiterate women in the age group of 15-45 years.

The programme was launched in the State in 1975-76 with one project established at Chaumanu Tribal Development Block (T.D.). Eleven more

projects were started during 1978-79 to 1985-86. Seven projects are in rural areas and five projects are in tribal areas.

3.1.2 Audit Coverage

Records of 5 ICDS projects (Teliamura, Khowai, Mohanpur, Rajnagar and Sabroom) and the Directorate of Social Welfare and Social Education of Tripura were test checked during July-September 1984 and October - November 1986. The important points noticed are given in the succeeding paragraphs

3.1.3 Organisational set up

The projects are under the overall supervision of the Director of Social Welfare and Social Education, Tripura (DSWSE), assisted by the Health Department.

The focal point of all the services was to be an Anganwadi Centre to be set up in each rural village to cover a population of 1,000 and in a tribal village to cover a population of 700. The components of the programme covering the supplementary nutrition programme, pre-school education and nutrition and health education were assigned to the Anganwadi Workers recruited and employed under the programme. Delivery of health services such as overall health check-up, referral services and immunisation programme were assigned to the Primary Health Centres (PHCs) of the block.

3.1.4 Pattern of assistance

ICDS is a Centrally Sponsored Scheme which is implemented through 100 per cent assistance from the Government of India for inputs. The funds for the supplementary Nutrition Programme are met by the State Government from their own funds under the Minimum Needs Programme. The UNICEF

provides assistance in the form of equipment, etc.

3.1.5 Budget provision, expenditure and Central assistance

Against the total budget provision of Rs.327.63 lakhs upto the year 1985-86, Rs.191.09 lakhs were spent, resulting in net savings of Rs.136.54 lakhs. Central assistance received upto 1985-86 was Rs.208.92 lakhs. The excess Central assistance of Rs.17.83 lakhs (Rs.208.92 - 191.09) was yet to be adjusted/refunded.

3.1.6 Establishment of Anganwadis

Upto 1985-86, 1115 Anganwadis were established against the sanction of 1150 in 12 projects.

Against the requirement of 12 Child Development Project Officers (CDPO) and 61 Supervisors/Mukhya Sevikas, 11 posts of CDPO and 50 posts of Supervisors/Mukhya Sevikas were filled up resulting in a shortfall in supervision over the functioning of Anganwadis.

3.1.7 Training

(a) About 90 per cent of the Supervisors/Mukhya Sevikas (45 out of 50), 92 per cent of Anganwadi workers (1083 out of 1115) and all the 11 CDPOs were trained or appropriately oriented for the job expected of them (March 1986).

(b) Supervision

According to instructions issued by the Government of India, Supervisors in ICDS projects were to visit each Anganwadi at least once in a month to check the correctness of the enlistment of beneficiaries for different package services and also to supervise the Anganwadi workers.

Test check of the records revealed that visits by the Sector Supervisors, Sabroom, Rajnagar and Khowai projects numbered 900, 600 and 432 against the prescribed norms of 1212, 1032 and 1020 during the year 1985-86, percentage of shortfall in visits being 26, 42 and 48 respectively.

(c) **Mohila Mandals**

As envisaged under the scheme, Mohila Mandals were to be established and organised in all the Anganwadi centres to help the Anganwadi workers in rendering various package services. Out of the projects test-checked, Mohila Mandals were established as per the scheme only in one project (Sabroom). In Teliamura and Khowai projects, Mohila Mandals were established and organised in 62 Anganwadis out of 206. No Mohila Mandals were established in Mohanpur and Rajnagar projects.

3.1.8 Supplementary nutrition

The scheme provides for supplementing the nutrition intake of malnourished children below six years and expectant and nursing mothers belonging to SC/ST and certain other categories for 300 days in a year at the rate of 200 to 600 calories and 8 to 20 grams of protein per day according to the status of the beneficiary to be determined by clinical tests. The programme in Tripura is implemented in I.C.D.S. Projects through Anganwadi workers under the supervision of a Special Officer, Tribal Welfare. Out of the 5 I.C.D.S. Projects covered in audit, the programme was implemented in 4 projects (Teliamura - April 1981; Rajnagar - April 1984; Sabroom - April 1985 and Khowai - May 1985). Test check of the records of the Director of Social Welfare and Social Education and these Projects revealed the following points :-

(i) The number of expectant/nursing mothers and malnourished/severely malnourished children

who were eligible for supplementary nutrition was not assessed from time to time by actual house visits. Records were also not maintained in a complete manner to assess the number of persons covered as compared to the number of eligible beneficiaries and whether coverage was only of eligible persons.

(ii) Reports furnished by ten projects to the Directorate of Social Welfare and Social Education showed a total of 38,814 child beneficiaries, whereas the records maintained by the Special Officer, Tribal Welfare showed 52,485 child beneficiaries. The discrepancy is yet to be reconciled (November 1986).

(iii) Records maintained by the CDPOs (Rajnagar, Khowai and Sabroom) showed that out of 15,886 children registered for supplementary nutrition, only 11,004 children (70 per cent) were covered under the programme during 1985-86. 471 children registered in Sabroom and Khowai Projects as severely malnourished were not provided with therapeutic food as required under the programme. In Rajnagar and Khowai Projects, 2,117 expectant and nursing mothers (out of a total of 2,588) were not covered by the programme. No supplementary nutrition was provided to the children and expectant/nursing mothers enlisted in 121 Anganwadis in Teliamura Project during April 1982 to August 1983 (children 8,352 ; expectant and nursing mothers 1,752).

Out of 85 Anganwadis under the Khowai Project, supplementary nutrition was provided for 200 to 290 days in 72 of them while 13 remained uncovered. In Teliamura Project, supplementary nutrition was provided in 13 Anganwadis for 100 to 290 days. In Sabroom, it was provided for 105 to 290 days in 12 Anganwadis (1985-86).

3.1.9 Health component of the scheme

The health component of the scheme comprised (i) Ante-natal care of expectant mothers and post-natal care of nursing mothers and new born infants and (ii) care of children below 6 years of age.

3.1.10 Provision of health staff

For implementation of the health services component under the project, medical and para-medical personnel and other inputs were to be provided to supplement the primary health services net-work in the project areas. Shortage of staff in the ICDS Projects, with reference to the nationally accepted norms, was to be met by engaging staff from funds under the scheme. Records disclosed that as on 31st March 1986, 39 posts of Lady Health Visitors (LHV)/Health Assistant Female (HAF) and 48 posts of Auxiliary Nurse Midwives (ANMs)/Health Worker Female (HWF), constituting more than 60 per cent of the sanctioned strength (LHV/HAF : 56 ; ANMs/HWF : 82), were not filled up. According to the department, shortage of health staff was one of the main reasons impeding effective implementation of the ICDS scheme. The reasons for not filling up the various posts have not been intimated (March 1988).

3.1.11 Ante-natal and post-natal care

The ICDS scheme provided for regular and comprehensive health check-up for all expectant and nursing mothers, both at the ante-natal and post-natal stage and maintenance of ante-natal and post-natal cards in respect of each mother. Records of 4 projects (Teliamura, Khowai, Rajnagar and Sabroon) showed that 2064 expectant mothers and 3023 nursing mothers were enrolled in the Anganwadis during 1985-86. However, ante-natal or post-natal cards were not maintained in any of the Anganwadis.

In the absence of these vital cards, it could not be ascertained in audit as to how far physical examinations of required periodicity in respect of the 2064 expectant mothers were carried out or other essential prescribed medical tests were conducted.

3.1.12 Immunisation of children and expectant/nursing mothers

Immunisation of children

Immunisation of children was required to be so arranged through PHCs and dispensaries that a child, before reaching one year of age, should have received one dose of B.C.G., 3 doses of D.P.T. and 3 doses of polio vaccines. Cent per cent coverage under the immunisation programme was prescribed for all children below 6 years of age.

The information regarding the targeted and the actual number of beneficiaries covered upto 1985-86 for the 3 projects test checked are given below :

given below						
Name of the pro- ject	Year	Estimated number of children to be covered	Actual coverage		Percentage of children immu- nised	
			DPT - 3 doses (number of children)	Polio 3 doses	DPT 3 doses	Polio 3 doses
Teliamura	1983-84	3,456	750	367	17	19
	1984-85	4,665	910	924	20	20
	1985-86	1,007	215	325	5	8
Rajnagar	1984-85	1,296	214	44	11	2
	1985-86	2,930	571	592	20	20
Sabroon	1985-86	1,229	745	589	61	48

It would be seen from the above table that against the target of cent per cent immunisation, the percentage of coverage in respect of D.P.T. ranged from 5 to 61 and that of polio from 2 to 48 only.

3.1.13 Health check-up of children below six years of age

(i) The scheme provides for general check-up of all children below 6 years, twice a year, in order to detect diseases and malnutrition and to record their weight regularly. A test-check of records maintained by the CDPO, Khowai showed that no health check-up was done during 1985-86 in 19 Anganwadis. In the Teliamura project, there were no records to show that health check-up of the children (5285) enlisted in 57 Anganwadis was done in 1985-86.

The Anganwadi workers and auxiliary-nurse-midwives (ANMW) could not maintain a set of health (child card and weight curve/chart) and immunisation cards for all children due to short supply/non-supply of cards. Out of the total population of 45,634 children below six years (1985-86) in 6 projects, child cards were issued to only 14,000 children. No child cards were supplied to any of the remaining six on-going projects.

(ii) During 1985-86, in eight Anganwadis (Teliamura : 5 ; Rajnagar : 3), no weight charts were maintained in respect of 884 children (Teliamura : 480 ; Rajnagar : 404). Thus, the periodical check-up of children with reference to weight charts was not done to assess the impact of the programme.

3.1.14 Vitamin A Solution

The scheme provides for giving vitamin 'A' solution twice a year to all children in the

age group of 6 months to 6 years for prevention of blindness. Records of three projects test checked indicated that in 1985-86, only 24 per cent and 17 per cent children were given first and second doses respectively. No records were maintained in respect of the Teliamura project.

3.1.15 Nutrition and health education for women

As per the ICDS programme, nutrition and health education was to be provided to all women in the age group of 15-45 years through (a) use of mass media and other forms of publicity (b) special campaigns at suitable intervals aimed at saturating the project area (c) home visits by Anganwadi workers (d) specially organised short courses for about 30 women at a time (e) demonstration of cooking and feeding and (f) utilisation of the health education and nutrition programme of the Ministry of Health and Family Welfare.

Test-check of records of CDPOs of the Teliamura, Khowai, Rajnagar and Sabroom projects revealed that except for home visits by Anganwadi workers, other aspects of the programme had not been organised. No records were maintained regarding the actual number of beneficiaries covered by home visits (November 1986). One projector with 12 films received from UNICEF in 1981-82 had been lying idle in Teliamura project for want of a demonstrator (October 1986).

3.1.16 Safe drinking water

Safe drinking water facilities were not available in 314 out of 527 Anganwadis covered by the five selected projects.

3.1.17 Functional Literacy for Adult Women (FLAW)

Functional literacy classes comprising about 30 adult women in the age group of 15-45 years were to be conducted in each Anganwadi by a trained Anganwadi worker. The literacy classes

were to impart education on nutrition requirements, child care and modern methods of health and hygiene.

(ii) Coverage

The FLAW scheme was introduced in 5 out of 12 ICDS projects. Records of the DSWSE revealed that 6,771 women in 1983-84 and 3,640 in 1984-85 (December 1984) attended the functional literacy classes held in different Anganwadis of the five projects as against the target of covering 12,570 women in 1983-84 and 12,060 in 1984-85 respectively. The average percentage of attendance during these two years worked out to 42 per cent. This was also borne out in the course of test-check of the records of 4 Anganwadis of one project, where 13 to 17 women against the enrolment of 14 to 39 women attended the classes. The low attendance was due to pre-occupation of adult women with agricultural and household activities.

(iii) Diversion of funds

In two projects, sanctions aggregating Rs.0.53 lakh during the years 1980-81 and 1982-83 were accorded for lighting arrangements for night classes since day classes were not practicable due to pre-occupation of adult women in household and agricultural activities during the day. It was, however, noticed that Rs.0.40 lakh out of Rs.0.53 lakh was utilised for purchase of steel almirahs and an iron safe resulting in the diversion of funds.

3.1.18 Unequipped Anganwadis

Shortage of equipment stood in the way of proper functioning of Anganwadis. Test check of records of 527 Anganwadis in 5 ICDS projects showed that 501 of them had no first-aid equipment, 241 had no weighing machines and 143 were not supplied with teachers' kits for non-formal school education.

3.1.19 Co-ordination

The Co-ordination Committee at the State level did not meet at all after its reconstitution in April 1983. No District level committee was set up. As against the prescribed minimum of 12 block level meetings to be held in a year, 4 meetings were held in Mohanpur (1985-86), 3 in Teliamura (August 1982 to March 1984) and 6 in Sabroom (April 1984 to March 1986). No block level meeting was held in Khowai (1985-86).

3.1.20 Monitoring and evaluation

Monitoring and evaluation of the programme at the State level was to be done by a cell set up at the DSWSE. However, no details regarding targets and achievements relating to the various activities of the programme were compiled by the cell (i) to assess the extent of coverage and effectiveness of the delivery of the various package services and (ii) to identify the reasons for short-fall, bottlenecks, etc.

The State co-ordinator, (ICDS) also did not prepare year-wise data relating to health and immunisation for the State as a whole. There was no systematic arrangement for monitoring the progress of the functional literacy course for women. Thus, there was no effective evaluation of the programme at the State level. Consequently, it was not possible to assess the total impact of the scheme.

3.1.21 Summing up

(a) Excess Central assistance of Rs.17.83 lakhs had not been refunded/adjusted.

(b) Supervision of the work of Anganwadi centres by the departmental supervisors was far below the prescribed norms.

- (c) Under the Supplementary Nutrition Programme, 100 **per cent** coverage of children and expectant/nursing mothers was not achieved as envisaged.
- (d) Severely malnourished children in two projects were not provided with therapeutic food.
- (e) More than 60 **per cent** of the posts sanctioned for the health component of the scheme had not been filled up.
- (f) Complete records were not maintained about ante-natal and post-natal care of expectant and nursing mothers.
- (g) Against the target of **cent per cent** immunisation of children below 6 years, the percentage of coverage in respect of DPT ranged from 5 to 61 and that of polio from 2 to 48 only.
- (h) Child cards were issued to only 14000 children out of the total population of 45,634 children below 6 years in six projects while no child cards were supplied to 6 other projects.
- (i) Safe drinking water was not available in 314 out of 527 Anganwadis covered by the 5 selected projects.
- (j) There was low attendance of adult women in functional literacy classes.
- (k) The programme had not been monitored by the cell set up for the purpose. There was no effective evaluation of the scheme at the State level.

LABOUR AND EMPLOYMENT DEPARTMENT

3.2 Employment Exchanges

3.2.1 Introductory

The Government of India enacted the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 which came into force from 1st May 1960. Under the Act, the State Governments were to exercise full control over the Employment Exchanges, carry out inspections, collect, compile/analyse/interpret statistical and employment market data, organise vacancy and labour clearing at the State level, co-ordinate with the Central Machinery, etc. In Tripura, employment services through the Employment Exchanges were introduced in 1962. The main function of the Employment Exchanges is placement i.e. to assist job seekers in securing suitable jobs and to assist employers in providing suitable personnel for the jobs. The Employment Exchanges are also responsible for rendering assistance to job seekers by executing a programme for vocational guidance and coaching classes.

3.2.2 Audit coverage

The working of the Employment Exchanges was reviewed (November-December 1985 and August 1986) with reference to the records in the Directorate and in all the three District Employment Exchanges. The following points were noticed.

3.2.3 Organisational set up

At the State level, the organisation of Employment Exchanges is headed by a Director who is responsible for implementation of policies and procedures connected with the Employment Exchanges. At the district level, the programme is executed through the Sub-Regional Employment

Exchange Officer in West Tripura and Assistant Employment Officers in the other two districts (South Tripura and North Tripura) together with other field level staff.

(a) **Budget provision and expenditure**

The object-wise budget provision and expenditure during the years 1979-80 to 1985-86 are given below :

Object	Budget provision	Expenditure
(In lakhs of rupees)		
Direction and Administration	14.52	12.80
Expansion of coverage of employment services	45.09	51.60
Employment Market Information	9.33	8.27
Vocational guidance and employment counselling	4.29	2.81
Setting up of special employment exchange for physically handicapped persons	1.87	2.56
Total	<u>75.10</u>	<u>78.04</u>

(b) **Functioning of the Directorate**

Important functions of the Directorate of Employment Exchanges were to study the employment potential of the State, implement various schemes, collect statistical data on the basis of field reports, conduct periodical inspection of the district employment exchanges and regularly inspect the employer's

records for ensuring correctness of their data. Test-check of the records of the Directorate and the three District Employment Exchanges revealed that no efforts had been made to study the employment potential of the State, collect relevant data and carry out periodical inspections.

The poor performance was partly due to the inadequate number of trained personnel deployed in the field offices. There was no arrangement for training of staff. In the North District Employment Exchange, the post of Inspector has been lying vacant since 1978 due to non-availability of a qualified person.

(ii) Under the Employment Exchange (Compulsory Notification of Vacancies) Act, 1959, employers having twenty or more employees have to furnish quarterly returns to the Employment Exchanges stating the staff position, vacancies notified, vacancies lying unfilled, mode of recruitment, etc.

On test-check of quarterly reports (1982 to 1985) compiled by the three District Employment Exchanges it was seen that 71 to 86 per cent of establishments did not submit quarterly returns as detailed below:

Year	Total number of establishments	Number of establishments which submitted quarterly returns	Number of defaulters with percentage
1982	340	99	241(71)
1983	345	48	297(86)
1984	409	58	351(86)
1985	328	86	242(74)

In the absence of these returns, the department could verify the extent of unauthorised filling up of posts by the employers.

(iii) During April 1978 to March 1986, 15,236 posts of different categories were filled up by five employers without notifying the Employment Exchange (Education Department - 14,877, Director of Panchayat Raj - 39, Commissioner of Taxes-7, Inspector General of Police - 170 and Chairman, Agartala Municipality - 143). Further, although the total number of employees in a public sector undertaking (The Tripura Jute Mills Limited, Agartala) increased from 1592 (March 1983) to 1965 (March 1986), the Employment Exchange Agartala received notification of vacancies for only 25 posts during that period. Thus, the provision of the Employment Exchange Act has been violated.

(c) **Registration of job seekers**

Paragraph 7.1 of the National Employment Service Manual Volume-I provides that in the case of typists and stenographers, their speed in typing and shorthand would be entered in the records of Exchanges after testing, but it was seen that the type speed/shorthand speed of job seekers was recorded in the prescribed form only on the basis of certificates issued by teaching institutes. As a result, the possibility of unqualified people being recommended for jobs could not be ruled out.

The Government stated (January 1987) that the required tests could not be conducted due to dearth of accommodation and other amenities.

(d) **Employment Bureau**

Employment bureaus were set up at the block level for registering job-seekers in the rural areas without their being required to go to the District Employment Exchanges. The District Employment Exchanges were required to send copies of job advertisements to these bureaus. It was observed that very few copies of such advertisements were sent to the bureaus. In a block level bureau, set up in January 1983, only 12 advertisements had

been received till August 1983. No further copies of advertisements were received in that unit till March 1985 although 566 job seekers were registered there.

The Government stated (January 1987) that only advertisements relevant to the bureaus were to be sent for publicity. The District Employment Exchange, Agartala could not, however, produce records to show that even relevant advertisements were sent to the bureaus.

(e) **Position of placements**

The table below indicates the details of registration, notification, sponsoring and placements by the Employment Exchanges during 1981 to 1985.

	1981	1982	1983	1984	1985
(i) Registration (cumulative figures)	74780	78136	82306	93167	102331
(ii) Vacancies notified	1862	2794	2282	1601	3387
(iii) Candidates sponsored	25146	24030	25535	24227	33221
(iv) Placement					
(a) Through Employment Exchange	406	340	300	114	112
(b) Not routed through Employment Exchange	2455	2230	2083	1206	1522
(v) Percentage of placement vis-a-vis vacancies notified	22	12	13	7	3

It would be seen from the above table that only 13 per cent of the total number of placements were routed through the Employment Exchanges. The percentage of placement through Employment Exchanges with reference to the vacancies notified in each year ranged between 3 and 22. Out of 1,02,33 job seekers, 15 per cent (15,343) were waiting for more than 1 year; 12 per cent (12,531) for 2 to 4 years; 30 per cent (30,875) for 5 to 10 years and 43 per cent (43,582) for more than 10 years. It would be noticed that bulk of the job seekers were waiting for more than 10 years.

The annual average cost per placement during the period from 1980-81 to 1985-86 varied between Rs.2,220 to Rs.16,200 and the average cost per placement for the entire period of six years worked out to Rs.4,790. The annual average cost per placement steadily increased from Rs.2,140 during 1981-82 to Rs. 16,200 during 1985-86.

3.2.4 Special Employment Exchange for physically handicapped persons

With a view to providing suitable jobs to physically handicapped job-seekers, a Special Employment Exchange was opened in the State in February 1980. During the period February 1980 to March 1986, 407 handicapped persons out of a total of 1067 registered and sponsored by this Employment Exchange secured placement. The annual average cost per placement varied between Rs.98 and Rs.6083 during the period 1980-81 to 1985-86 due to the dwindling number of placements. As against 112 and 157 placements during 1981-82 and 1982-83 respectively, the number of placements during 1983-84 to 1985-86 steadily fell from 20 to 12. Though the exchange had employed staff in excess of the number prescribed by the Government of India (10 against the limit of 4) there was a steady decline in its performance.

3.2.5 Strengthening of Employment Exchanges to provide self employment during Sixth Plan

The Government of India, Ministry of Labour introduced a Central Plan Scheme to be implemented from September 1983 by the State Government to promote self employment for interested registered job seekers and approved a maximum outlay of Rs.0.60 lakh per annum for each of the three districts of the State for the remaining period of the Sixth Plan (1983-85) to meet the expenditure on additional staff required for the scheme.

The vocational guidance unit of the Employment Exchange was to register and assist job seekers by referring them to various agencies which provide facilities for self employment. However, the scheme, which had an approved outlay of Rs.2.85 lakhs, was not implemented at all during the Sixth Plan period. The implementation of the scheme was taken up only in West District from 1985-86 and Rs.0.16 lakh was spent upto March 1986. No intimation has been received from the Government regarding the achievements made so far under the scheme (March 1988).

3.2.6 Infertuous expenditure and outstanding licence fee

Fifty three sheds to be utilised as shops (under the administrative control of the Director of Employment Services and Man Power Planning) were constructed in different parts of the State through the Public Works Department at a cost of Rs.3.05 lakhs between April 1972 and September 1975 for the purpose of allotment to unemployed youths on payment of licence fee. Out of 53 sheds so constructed, 28 were allotted to unemployed youths (Agartala - 20, Dharmanagar - 4, Udaipur - 3, Kailasahar - 1) on a monthly licence fee varying between Rs.21.00 to Rs.53.00 (10 per cent per annum

of the capital cost). Of the remaining 25 sheds, 9 were allotted to Tripura Road Transport Corporation (6) and the District Tribal Welfare Officer (3) between September 1976 and November 1985, whereas applications from at least 2 unemployed youths (October 1983 and December 1984) for allotment of sheds were not entertained. The other 16 sheds continued to remain vacant for more than 10 years due to their location in isolated places far away from the markets. Thus, the expenditure of Rs.0.91 lakh for construction of these sheds proved to be infructuous.

Test-check of the records maintained by the Directorate of Employment Services and Man Power Planning, however, revealed that licence fee to the extent of Rs.1.73 lakhs remained outstanding upto the end of August 1986. The Government stated (January 1987) that certificate proceedings would be initiated.

3.2.7 Summing up

(a) The Department had not made efforts to study employment potential, collect relevant data and carry out periodical inspections.

(b) Despite specific provisions in the Employment Exchange (Compulsory Notification of Vacancies) Act, periodical returns in respect of vacancies, staff position, etc., were not submitted by most of the establishments.

(c) Four Government departments and one autonomous body filled up 15,236 posts during April 1978 to March 1986 without notifying the Employment Exchanges.

(d) During 1980 to 1985, only 12 per cent of the total placements were made through Employment Exchanges.

(e) A scheme for promotion of self employment for interested registered job seekers (approved outlay : Rs.2.85 lakhs) which was to be implemented during the Sixth Plan period was not implemented upto 1985-86.

(f) Sixteen sheds, constructed at a cost of Rs.0.91 lakh for allotment to unemployed youths for setting up shops remained unutilised for more than 10 years.

PRINTING AND STATIONERY DEPARTMENT

3.3. Working of printing and stationery department

3.3.1 Introductory

The Printing and Stationery Department consists of two wings viz., 'Press' and 'Forms and Stationery' and is entrusted with the task of printing for all offices/departments and Autonomous bodies of the State Government.

3.3.2 Audit coverage

A test-check of the records maintained by the Printing and Stationery Department for the period 1979-80 to 1985-86 was conducted between December 1985 and January 1987. The following points were noticed .

3.3.3 Organisational set up

The department is headed by the Director, Printing and Stationery who is assisted by one Manager in-charge of the Press wing and two Deputy Collectors.

3.3.4 Provision and expenditure

As against the total budget provision of Rs.592.74 lakhs during 1979-80 to 1985-86, expenditure totalling Rs.502.98 lakhs was incurred.

3.3.5 Press branch

(a) H.M.T. Printing machines

Two HMT machines were procured (May 1982 and January 1983) at a cost of Rs.7.88 lakhs to cope with the increased volume of work. One was installed in May 1982 and the other in September 1983. The two machines, however, mostly remained idle during the period May 1982 to August 1985 mainly due to mechanical troubles (in the case of the first machine) and non-posting of trained operator (in the case of the second machine). Though the machines became operative from September 1985, the extent of their utilisation could not be verified in audit (January 1987) as their rate of daily outturn was not fixed by the department.

(b) Other printing machines

Besides the HMT machines, 17 machines of other makes were also used by the department. The average performance of these machines during the period April 1980 to December 1981 was found to be 20 to 57 per cent of the rate of daily outturn fixed by the department. In view of the ageing of the machines, the department made a downward revision of the rates of outturn with effect from January 1982, by further lowering the rate by 43 to 77 per cent. During the course of test check of the records relating to six of these machines for the year 1985-86, it was observed that even after this downward revision, the actual output fell short by 18 to 49 per cent of the reduced outturn rates.

Due to the poor working of the printing machines, the accumulated work of the press had to be cleared by engaging staff for extra hours on overtime basis. With the progressive fall in the actual output, the amount of overtime allowance

also rose steadily from Rs.1.88 lakhs in 1980-81 to Rs.6.09 lakhs in 1985-86, aggregating Rs.23.21 lakhs during this period of six years.

(c) Block machine

The block unit of the press started functioning with effect from April 1981. Rupees 1.47 lakhs were spent by the department between the period February 1979 and May 1979 towards the cost of camera and other equipment of the block unit. Though two posts, i.e., one post of Etcher and one post of Cameraman were filled up in January 1980, the block unit of the press remained idle till 31st March 1981, due to non-engagement of a foreman. The expenditure of Rs.0.29 lakh incurred by the department towards pay and allowances of these two officials during January 1980 to March 1981 proved to be unfruitful. Besides, an expenditure of Rs.0.14 lakh had to be incurred by the department to get the block processing work done in a private press during January 1980 to March 1981 due to non-utilisation of block machines.

3.3.6 Nationalised text books (NT Books)

Nationalised text (NT) books are printed in the Government press on the basis of requisition of the Education Department (Publication Wing). During test-check of the records, it was seen that between January 1979 and July 1985, although NT books on different subjects totalling 24.28 lakhs were printed in the press, only 22.45 lakhs were delivered by the press to the Education Department during the said period (January 1979 to July 1985) as certified by the Manager of the press, resulting in short delivery of 1.83 lakh books valued at Rs.1.80 lakhs. It was also seen that the matter relating to short delivery was referred to the press by the publication wing of the Education Department from time to time. Reasons for short

delivery could not, however, be explained by the department (January 1987).

3.3.7 Expansion of the press building

In order to cope with the increasing load of Government printing work, administrative approval was accorded (January 1982) by the Printing and Stationery Department for the work "construction/ expansion of press building (first floor)" to be executed by the Public Works Department. Expenditure sanction was, however, granted only in March 1984. The above-mentioned work was finally awarded in September 1986 to a contractor by the Executive Engineer, Agartala Division III at a tendered value of Rs.13.43 lakhs, being 74.60 per cent above the estimated cost of Rs.7.69 lakhs (based on 1978 schedule of rates). The work was scheduled for completion within 18 months from the date of issue of the work order. The work was, however, not started (January 1987).

3.3.8 Accumulation of excessive stock of forms

(a) Forms required by a particular department for its own use are printed on the basis of requisitions received from the department. However, in respect of forms commonly used by all the departments, the press makes its own assessment based on past records without calling for requisitions from each user department. The latter practice resulted in unnecessary accumulation of old forms which often became obsolete with the passage of time.

An example is given below :-

Name of Form :- A10 2 A Leave Account

	1980	1981	1982	1983	1984	1985
	(in lakhs)					
Number of forms printed as per outturn register	0.75	0.50	0.50	0.30	0.30	0.80
	(including opening balance of 0.25)					
Number of forms issued to different departments	0.23	0.17	0.25	0.25	0.16	0.15
Closing stock at the end of the year	0.52	0.85	1.10	1.15	1.29	1.94

Taking into account the average annual issue of 0.23 lakh forms during 1980 to 1983, the stock of 1.15 lakh forms at the end of December 1983 was adequate to meet the requirement even for 5 years. In spite of this, a further 1.10 lakh forms were printed during 1984 and 1985 without taking into consideration the average annual consumption for past years. Owing to changes in the leave account form in 1986, the closing stock of 1.94 lakhs forms (cost of paper : Rs.0.52 lakh) at the end of December 1985 became obsolete. Reasons for printing of forms without proper assessment were not furnished (January 1987).

It was noticed that during 1980 to 1986, 6.50 lakh forms (TR16 : Gazetted Officers pay bill forms) were printed (at the rate of 0.50 lakh each year from 1980 to 1985 and 3.50 lakhs during 1986) and 2.38 lakh forms were issued to different departments during the aforesaid period (1980-0.53

lakh; 1981 - 0.44 lakh; 1982 - 0.19 lakh; 1983 - 0.25 lakh; 1984 - 0.31 lakh; 1985 - 0.25 lakh; 1986 - 0.41 lakh). There was a closing stock of 4.15 lakhs including opening stock of 0.03 lakh at the beginning of 1980. The closing stock of 4.15 lakh forms was more than 12 times the average annual consumption of 0.34 lakh during 1980 to 1986 thereby resulting in a large accumulation of stock. There was no record to show on what basis the requirement for printing of forms for each year was assessed. The reasons for accumulation of excess stock were not furnished (March 1988).

(b) **Short delivery of forms**

Test check of the outturn register of printed forms for the years 1981-86 showed that a huge quantity of printed forms (TR 6 Challan, TR25(0) T.A. bill forms) remained unaccounted for each year as detailed below :-

Year	No. of forms printed	No. of forms received by store	Short delivery
(number in lakhs)			
1981	6.50	1.25	5.25
1983	15.50	0.85	14.65
1984	6.00	5.00	1.00
1985	13.50	9.50	4.00
1986	13.50	9.90	3.60
	<hr/> 55.00	<hr/> 26.50	<hr/> 28.50

During the year 1982, there was no short delivery. Though the short delivery was 81 per cent in 1981, 95 per cent in 1983 and 52 per cent for the entire period, the department did not make any investigation at any stage to ascertain the reasons for such shortages. The value of paper required for the printing of 28.79 lakh forms not accounted for, worked out to around Rs.1 lakh. As these forms were not saleable, the possibility of their not having been printed at all and consequent misappropriation of a huge quantity of paper could not be ruled out.

3.3.9 **Shortage of type**

It was noticed that shortage of 16,731 Kgs. of type in the type store was detected at the time of physical verification conducted in April-May 1972. On a controversy having arisen regarding the actual quantity of shortage, a three-man committee was formed in April 1977, which conducted a second physical verification during April-July 1977. According to the report of the committee, the actual shortage was 16,798 Kgs., the value of which was fixed at Rs.3.36 lakhs. The department initiated detailed investigations through the State Vigilance Department in September 1977. Although the vigilance report was received in August 1984, there were no records to suggest that any action had been taken against those responsible for the loss.

3.3.10 **Outstanding claims**

(a) **Railway claim**

As per a supply order, a contractor of Faridabad despatched 12,000 reams (300 bundles) of type writing paper weighing 16,800 Kgs. through Tripura Town Outagency, Agartala under R.R. dated 26.1.1982 but the said material arrived at Agartala between 9th March 1984 and 18th April 1984, i.e.,

after more than two years. As requested by the Director, Printing and Stationery Department (August 1984), the Chief Claims Officer N.F. Railway, Maligaon, Guwahati arranged an open delivery assessment of the consignment in February 1985 when it was detected that out of 300 bundles of paper, 287 bundles were available. Out of this, 10,197 Kgs. of paper was in a damaged condition. The remaining 13 bundles were missing. A claim for Rs.1.10 lakhs as compensation was preferred with the General Manager (Claim) N.F. Railway, Maligaon, Guwahati by the Director, Printing and Stationery in April 1985. The claim had not been settled (January 1987).

-(b) **Non-realisation of outstanding dues from Government departments**

It was noticed that during 1982-83 to 1985-86, bills for cost of printing amounting to Rs.84.70 lakhs were raised against different departments of the State Government (1982-83 : Rs.29.64 lakhs; 1983-84 : Rs.31.99 lakhs; 1984-85 : Rs.13.61 lakhs; 1985-86 : Rs.9.46 lakhs) but only Rs.7.69 lakhs were realised during the said period (1982-83 : Rs.1.43 lakhs; 1983-84 : Rs.3.21 lakhs; 1984-85 : Rs.2.52 lakhs; 1985-86 : Rs.0.53 lakh) leaving an outstanding balance of Rs.77.01 lakhs. No effective steps were taken for the realisation of outstanding dues (January 1987).

(c) **Outstanding dues against non-government department**

As per the existing arrangement, the Tripura Board of Secondary Education was to replenish the quantity of paper used by the Government Press for the Board's printing jobs besides paying the printing charges. Records of the department showed that between February 1981 and April 1982, as many as 2,282 reams 16 quires and 9 sheets of

double foolscap papers (DFC) were utilized by the press from its own store in connection with the printing job of blank answer scripts, loose sheets, mark slips, etc., requisitioned by the Tripura Board of Secondary Education. Out of this, only 1,556 reams and 4 quires of DFC paper were replenished by the Board between September 1983 and July 1985, leaving a balance of 726 reams 12 quires and 9 sheets (cost : Rs.0.63 lakh). Neither was the balance quantity replenished nor was the cost of paper paid by the Board (January 1987).

Records of the department also showed that two bills amounting to Rs.0.42 lakh were raised in October 1983 (Rs.0.32 lakh) and in December 1984 (Rs.0.10 lakh) against the Tripura Board of Secondary Education in connection with the printing work done for them by the press but the bills remained unpaid (January 1987).

3.3.11 **Summing up**

(a) Two HMT machines procured at a cost of Rs.7.88 lakhs mostly remained idle during May 1982 to August 1985.

(b) Overtime allowance of Rs.23.31 lakhs was paid during 1980-81 to 1985-86 to clear work which had accumulated due to poor working of printing machines.

(c) There was a short delivery of 1.83 lakh Nationalised Text books valued at Rs.1.80 lakhs by the Press to the Education Department.

(d) Paper valued at Rs.1.00 lakh remained unaccounted for due to non-delivery of 28.79 lakh forms by the printing section to the stores section during 1980 to 1986.

naccurate assessment of the require-
.94 lakh leave account forms became

of 16,731 Kgs. 'Type' of valued
at approximately Rs.3.36 lakhs was detected at
the time of physical verification.

(g) Adequate measures were not taken for
realisation of outstanding dues of Rs.78.06 lakhs
from Government departments and one autonomous
body.

TOURISM DEPARTMENT

3.4 Tourism

3.4.1 Introductory

In view of the growing importance of tourism
in the State, a separate wing was formed in the
Directorate of Public Relations and Tourism in 1973
(subsequently renamed as Directorate of Information,
Cultural Affairs and Tourism) to accelerate develop-
mental activities for promoting tourism. These activi-
ties would include development of tourist sites,
construction of tourist accommodation, creation of
facilities for conducted tours, opening of tourist
information centres, publishing of tourist literature
and holding exhibitions. A Deputy Director was
posted (November 1982) exclusively for this purpose.

3.4.2 Audit coverage

The records of the Directorate of Information
Cultural Affairs and Tourism were reviewed in

1985. The important points noticed are given in
the succeeding paragraphs.

3.4.3 Provision and Expenditure

The expenditure on various development
items of tourism during 1978-79 to 1985-86 was
Rs.48.98 lakhs against the budget provision of
Rs.48.19 lakhs. In addition, the Public Works
Department spent Rs.8.41 lakhs on construction
of tourist accommodation. During the Sixth Plan
period against the total provision of Rs.23.30 lakhs
the expenditure incurred was Rs.26.23 lakhs. The
item wise provision and expenditure during 1978-79
to 1985-86 was as given below :

Name of the item	Provision (in lakhs of rupees)	Expenditure
Direction and Administration	9.54	7.40
Tourist Information and Publicity	17.34	19.31
Tourist Transport	9.13	8.93
Tourist Accommodation	10.05	12.78
Tourist Centres	2.13	0.56
Total	<u>48.19</u>	<u>48.98</u>

3.4.4 Development of Tourist Site

In order to attract tourists, development
of 'Nirmahal' Complex at Rudrasagar lake and
'Unakoti' at Kailasahar was targeted at a cost
of Rs.2.30 lakhs during 1978-79 and 1981-82. Preli-
minary works on these two projects were started
only in 1987. The department attributed the delay
in the development of the Nirmahal complex to
non-availability of expertise in the State. No speci-
fic reasons were given for the delay in respect
of Unakoti.

3.4.5 Accommodation

(a) Tourist Lodge at Agartala

A Tourist Lodge was constructed at Agartala in different phases from 1978-79 to 1982-83. The total expenditure incurred was Rs.13.11 lakhs (Phase I - Rs.4.42 lakhs, Phase II - Rs.3.97 lakhs, Phase III - Rs.3.70 lakhs and boundary wall Rs.1.02 Lakhs).

Phase I consisted of the front portion of the ground floor (4 rooms and a waiting room), Phase II consisted of the corresponding area on the first floor and Phase III comprised the rear portion of the ground floor containing a Lounge, Reading and Dining rooms, Kitchen, Staff room, etc. The work on Phase I was completed in December 1980. The work on Phase II was got done without calling for tenders in view of the urgency of the matter. Although the work was to be completed by January 1979, it was completed only by June 1982. The work in regard to Phase III was completed in July 1982, although it was scheduled for completion in April 1980.

The accommodation was formally handed over by the Public Works Department to the Directorate of Publicity and Tourism in July 1982. However, in August 1982, following the Government's decision, the Lodge was handed over to the Autonomous District Council (ADC) as a temporary arrangement. The Council was still in occupation of the Lodge (March 1988). The objective of constructing accommodation for tourists was, therefore, defeated.

(b) Jatanbari Tourist Lodge

The Tourist Lodge at Jatanbari was completed in all respects in September 1983 at a cost of Rs.6.46 lakhs. In spite of several requests

by the Public Works Department, the building has not been taken over by the Directorate of Tourism and is lying vacant. Thus, the expenditure of Rs.6.46 lakhs proved unfruitful besides blocking up of funds.

(c) Tirthamukh Tourist Lodge

The construction of the above lodge was completed by the Forest Department on behalf of the Directorate of Tourism in February 1982 at a cost of Rs.1.62 lakhs. Several communications were sent by the Forest Department to the Directorate of Tourism to take possession of the Tourist Lodge. However, the Directorate of Tourism requested the Forest Department (September 1984) to retain the Lodge for the present. In view of the non-utilisation of the lodge by the Tourism Department, the expenditure of Rs.1.62 lakhs on the construction of the lodge proved to be unfruitful.

3.4.6 Tourist Transport

The Directorate of Tourism has two tourist buses which take tourists from Agartala to Sepahijala, Matabari, Nirmahal and back.

It was noticed from records made available to Audit that the running of the two buses entailed a total net loss of Rs.6,18,044 during the period 1978-79 to 1983-84. Further, the two buses ran for a period of only 75 days and 91 days each during the period 1980-81 to 1984-85 and 1982-83 to 1984-85 respectively. It was apparent that no study had been made to assess the actual demand and two buses were used where even one was more than adequate.

3.4.7 Other points of interest

(i) Tourist Information Centre

Two Tourist Information Centres were opened in Delhi and Calcutta in August 1979 and May 1981 respectively at a cost of Rs.0.46 lakh each. One Assistant Tourist Officer, One Librarian-cum-Clerk and one Group 'D' employee were posted in each of the Information Centres. It was stated by the Government that hardly any visitor visited the Information Centre at Delhi and the Centre had to be closed in June 1982. The Assistant Tourist Officer was withdrawn from Delhi in June 1982 but the Librarian-cum-clerk was retained till February 1984. Thus, the expenditure of Rs.1.62 lakhs incurred on the Centre for the period from August 1979 to February 1984 (including Rs.0.31 lakh on decoration, Rs.0.15 lakh on furniture and Rs.1.16 lakhs on staff) did not yield the desired results.

(ii) **Non-utilisation of officers for tourism work**

Two Assistant Tourist Information Officers were borne on the strength of the Department of Tourism but their services were not utilised for the promotion of tourist activities. The two officers were posted to the District Public Relations Offices at Udaipur and Kailasahar (Publicity Wing) although Senior Information Officers of equivalent rank were already holding charge of the District Public Relations Offices against posts sanctioned under the publicity wing. The expenditure on account of the pay and allowances of the two officers whose services were diverted to items of work other than tourism was Rs.2.10 lakhs for the period April 1982 to December 1986.

(iii) **Display and Advertisement**

It was noticed that out of the expenditure of Rs.3.68 lakhs incurred for display and advertisements in connection with tourism during the period August 1979 to March 1984, only Rs.0.33 lakh actua-

lly related to tourism and the balance amount of Rs.3.33 lakhs was incurred for purposes other than tourism such as publication of booklets regarding achievements of the Government, publication of newspapers and organizing book fairs.

3.4.8 **Summing up**

(a) The tourist lodges at Agartala, Jatanbari and Tirthamukh (constructed at a total cost of Rs.21.19 lakhs) were not being utilised for accommodating tourists.

(b) Running of tourist buses was uneconomical and resulted in a loss of over Rs.6.00- lakhs during the period 1978-79 to 1983-84.

(c) There was an infructuous expenditure of Rs.1.62 lakhs on setting up a Tourist Information Centre (at Delhi) as its services were not utilised by visitors.

(d) Two officers were utilised in other departments from April 1982 to December 1986 though their pay and allowances (Rs.2.10 lakhs) were borne by the Tourism Department.

(e) A sum of Rs.3.33 lakhs was diverted for purposes other than tourism.

CHAPTER IV
WORKS EXPENDITURE

PUBLIC WORKS DEPARTMENT

4.1 Medium Irrigation Projects

4.1.1 Introduction

Irrigation is one of the primary inputs for agriculture, along with high-yielding varieties of seeds and fertilisers. In Tripura, it has an added importance as rainfall is low and uneven in many parts of the State. The Tripura Government has, therefore, undertaken to develop irrigation facilities through minor and medium irrigation projects.

4.1.2 Audit coverage

The records relating to 3 Medium Irrigation Projects (MIPs) (Gumti, Khowai and Manu) for the period 1979-80 to 1985-86 were test checked in the four Implementing Irrigation Divisions (Gumti Head Works Division, Gumti Canal Division, Khowai Head Works Division and Khowai Canal Division) during the period February to May 1986. Important points noticed are given below.

4.1.3 Objective

The basic objective of the 3 MIPs taken up by the State Government at an estimated cost of Rs.2116.54 lakhs during the Sixth Plan, was creation of irrigation potential for 13199 hectares of land which was expected to result in additional agricultural production worth Rs.572.26 lakhs.

4.1.4 Salient features

The salient features of these projects are given below :

Name	Approved in	Estimated cost Rupees in lakhs	Completion Schedule	Cultu- rable Comm- and Area (hectare) in lakhs	Produc- tion Values(Per annum) Rupees
GUMTI	March 1979	588.00	March 1984	4486	121.16
KHOWAI	May 1980	710.00	May 1985	4515	239.32
MANU	August 1981	818.54	August 1986	4198	211.78

Total estimated cost 2116.54

13199 572.26

In addition, one micro-hydel unit at an estimated cost of Rs.167.00 lakhs at the Gumti project was approved in February 1983 for generation of one megawatt power.

4.1.5 Provision and Expenditure

Of the total estimated cost of Rs.2116.54 lakhs, Rs.2063.51 lakhs had already been spent upto March 1986. Keeping in view the stages of construction of these projects and the expenditure (Rs.2605.40 lakhs) incurred so far (January 1988), the final cost will be considerably more than what was estimated originally.

A revised estimate for Rs.1954 lakhs in respect of the Gumti Project was submitted to the Central Water Commission in December 1985, but this has not been cleared so far (March 1988). No revised estimates have been prepared in respect of the other two Projects.

The revised estimates prepared for the Gumti Project show that there has been a substantial increase in the cost of all the items of work (Land acquisition 307 per cent; Works including earth work, dewatering, cement concrete work etc. 219 per cent; Building, cross drainage, earth work for canals etc. 202 per cent).

4.1.6 Implementation

It was noticed that none of the projects had been completed (March 1987); in fact, work relating to the acquisition of land and construction of canals had not yet commenced in respect of Khowai and Manu projects (March 1987). There is likely to be a delay of 6-7 years in the completion of these projects with reference to the time schedule mentioned at the time of their administrative approval.

(a) Administrative approval of the Gumti and Khowai projects was accorded in March 1979 and May 1980 but work orders for construction of the respective barrages were issued in October 1980 and December 1983, time-lag being one year and seven months and three years and seven months respectively.

(b) Though acquisition of land was critical to the timely completion of the projects and proposals for land acquisition should have been initiated immediately after the administrative approvals, the department initiated these proposals for the Gumti and Khowai barrages in July 1979 and July 1981, the time-lag being four months and one year two months respectively. Land acquisition for the projects was actually completed in October 1980 and February 1983, i.e., one year and seven months and two years and nine months after the respective administrative approvals. A proposal for acquisition of land for the canals and branches of the Gumti

project was initiated in April 1983 and till March 1987, 215.38 acres were acquired against the estimated requirement of 600 acres. Proposals for acquiring land for the canals and branches of the Khowai and Manu projects had not been sent (March 1987).

Inordinate delays in land acquisition resulted in cost over-runs of Rs.18.94 lakhs for Gumti and Khowai barrages and Rs.95.43 lakhs for Gumti canal, on account of land alone.

(c) The department neither set periodical targets nor monitored the progress of execution. It did not exercise effective control for speedy execution of the Gumti project. As a result, the barrage work was completed in January 1987, about 4 years behind schedule and only 5.5 Km. of canals, out of a total length of 46.9 Km., could be completed by March 1987 although the work commenced in 1983-84. The delay in completion of the work, as stated by the department, was mainly due to frequent labour unrest, shortage of skilled labour, prolonged strike by work-charged employees, inclusion of a micro-hydel power unit in the barrage structure at a subsequent stage causing some changes in design necessitating considerable increase in sheet piling work etc.

(d) Dewatering at Gumti and Khowai barrages was done for 33.17 lakhs horse power hours (HPH) and 14.69 lakhs HPH till March 1986 against the estimated provision of 4.30 lakhs HPH and 10 lakhs HPH respectively. Total quantity executed on this account constituted 234 per cent over the original estimate. Prolonged execution of work at the foundation level resulted in execution of dewatering work much in excess of the project provision. Expenditure on dewatering work was Rs.239.32 lakhs against the project provision of Rs.71.50 lakhs. Thus, the extra expenditure vis-a-vis the projected expenditure was of the order of Rs.167.82 lakhs.

Between February 1981 and February 1986, the contractor installed 23 pumpsets (12 diesel operated and 11 electrically operated) at Gumti barrage and 14 pumpsets (7 diesel operated and 7 electrically operated) at Khowai barrage.

The contract provided for payment at the rate of Rs.5 per horse power hour but it did not state how the horse power of each machine was to be determined. While the maximum working efficiency of the pumps was only 83 per cent of the listed horse power, as stated in the literature provided by the contractor, the department had made payments on the basis of 100 per cent efficiency.

During the period September 1981 to June 1985, 19.56 lakhs H.P.H. were said to have been generated by 18 electrical pumpsets used by the contractor for the dewatering work. Records showed that 12.78 lakhs kilo watt hours of electricity were consumed at the barrage site. According to a standard formula, 0.746 KWH of electrical energy is required to produce one H.P.H. of mechanical energy. By this condition, 12.78 lakhs kilowatt hours of electrical energy would produce a maximum of 17.14 lakhs H.P.H. of mechanical energy for which payment of Rs.85.70 lakhs was admissible. Against this, the contractor was paid Rs.97.82 lakhs for 19.56 lakhs H.P.H. resulting in substantial overpayment to the contractor.

Moreover, a payment of Rs.4.21 lakhs was made in respect of the period December 1984 to January 1985 for the running of diesel operated pumpsets (Khowai project) on the basis of unauthenticated entries in the dewatering register.

(e) Establishment expenditure (Rs.31.22 lakhs) during 1981-82 to 1985-86 was disproportionately high in the Gumti project canal division with refer-

ence to the works expenditure of Rs.76.38 lakhs (41 per cent of the works expenditure against 12 per cent provided in the estimate). The expenditure of Rs.31.22 lakhs included Rs.8.33 lakhs spent on idle staff of a Mechanical Sub-division attached to the division between June 1981 to October 1982 and of two other Sub-divisions which had insufficient work load during May 1981 to March 1986.

(f) The work of fabrication, supply and erection of barrage vertical gates and micro-hydel gates in respect of Gumti barrage was awarded to contractor A in August 1982 and December 1984 with stipulation to complete the work by January 1984 and May 1985 respectively. Related civil works (gate grooves) and the barrage works had been awarded to contractor B who was to complete the work by 1983. Contractor B completed the civil works only in March 1985 and contractor A completed the work of erection of gates in January 1987. Delay in completion of civil works resulted in consequential delay in the erection of barrage and micro-hydel gates involving an extra expenditure of Rs.64.52 lakhs on account of wage escalations upto April 1986 against which Rs.62 lakhs had already been paid.

(g) Earth work done (1.84 lakhs cum valuing Rs.46 lakhs) for the Gumti barrage was 343 per cent above the quantity (0.41 lakh cum valuing Rs.10.25 lakhs) stipulated in the agreement resulting in an additional expenditure of Rs.35.75 lakhs. Actual quantity of earth work done could not be checked by audit as the measurement books were not made available. The Department also did not explain the reasons for such a wide variation between quantities provided in the agreement and those executed.

ECPA
now
in report

(h) Advance of Rs.10.70 lakhs was given (January - April 1983) to the contractor of Gumti barrage for a new bulldozer which was used only for 13 hours in March 1985. The remaining work for 297 hours had been done (November 1982 to November 1984) by another bulldozer for which an advance of Rs.8 lakhs had been paid in March 1981. Since the old bulldozer was in serviceable condition, the giving of an advance for a new bulldozer resulted in avoidable financial aid to the contractor.

(i) Cement and Steel were to be supplied by the department for the Gumti barrage works at the issue rate of Rs.30 per bag of cement and Rs.3500 per tonne of steel. There was a delay of about 4 years in the completion of civil works. In the meantime, cement and steel prices had increased. The Department, therefore, had to procure (November 1983 and March 1986) these materials at rates higher than the issue rates resulting in an avoidable expenditure of about Rs.28 lakhs on issue of 82,792 bags of cement and 574 tonne of steel to the contractor.

(j) The contractual value of the Gumti barrage was reduced by Rs.5.34 lakhs as the Department agreed to supply power at the rate of 55 paise per Kw.h against the normal tariff of 80 paise per Kw.h and to pay the cost of power directly to the Electricity Department at the normal tariff. The Department paid electricity charges amounting to Rs.18.24 lakhs, but due to the condition imposed while reducing the contractual amount, it could recover only Rs.11.82 lakhs from the contractor. Thus, the Department had to bear the amount of Rs.6.42 lakhs less recovered from the contractor. The Department, therefore, had to incur an excess expenditure of Rs.1.08 lakhs (Rs.6.42 lakhs - Rs.5.34 lakhs) thereby giving an unintended financial benefit to the contractor.

(k) The site account was not maintained since 1982-83 and no physical verification was done of the material-at-site (Rs.195.44 lakhs) in respect of the Khowai project.

(l) Rupees 8.35 lakhs were spent (charging the cost to Khowai Irrigation Project) on an office building for the Chief Engineer, Irrigation and Flood Control at Kunjaban, Agartala and for constructing a compound wall at another irrigation office complex also at Agartala. These activities were not a part of the irrigation project.

(m) Steel valued at about Rs.44 lakhs was lying unused since January 1981 at the Gumti barrage site due to purchase having been made in excess of requirement.

(n) The Micro-hydel power unit, a part of the Gumti project, scheduled for completion in March 1985 but completed in May 1986 (expenditure upto March 1986 being about Rs.238 lakhs) was still on trial run (March 1987) and could not be commissioned due to defects in design. Thus, the objective of generating one megawatt of power was not achieved.

(o) An approach road, (constructed in January 1981) to a selected site for allowing the contractor of the Gumti barrage to use the area as a colony and store-yards, was not utilised due to change in site. Expenditure of Rs.0.79 lakh on the construction of the road, therefore, proved to be unfruitful.

4.1.7 Summing up

(a) The three medium irrigation projects (Gumti, Khowai and Manu) were to be completed by March 1984, May 1985 and August 1986 respectively. The

construction work has already fallen behind schedule and the projects are likely to be completed 6 to 7 years behind schedule.

(b) Rupees 2605.40 lakhs have been spent upto January 1988 on the projects against the estimated cost of Rs.2116.54 lakhs. Considering the cost trends, the projects, when completed, will register significant cost over-runs.

(c) Delay in acquisition of land resulted in cost overruns of Rs.18.94 lakhs for Gumti and Khowai barrages and Rs.95.43 lakhs for the Gumti Canal on account of land alone.

(d) Dewatering at the foundation of Gumti barrage dragged on for an unduly long period and resulted in excess expenditure of Rs.167.82 lakhs.

(e) Payment for dewatering work was made on the assumption of 100 per cent working efficiency of the pump sets though the technical literature regarding the pump sets indicated a maximum working efficiency of 83 per cent.

(f) Delay in completion of Civil works of Gumti barrage resulted in consequent delay in erection of the barrage and micro-hydel gates and an extra expenditure of Rs.62 lakhs upto April 1986 on account of wage escalation.

(g) The micro-hydel power unit, a part of the Gumti project, scheduled for completion in March 1985 was actually completed in May 1986. The unit has been on trial run (March 1987) and could not be commissioned due to defects in design.

4.2 Avoidable extra expenditure

In response to a notice inviting tender (December 1980) by the Executive Engineer, Electrical Stores Division, Agartala, for supply of galvanised wire of different specifications (Estimated Cost : Rs.14.20 lakhs), a Calcutta based firm quoted a lump sum rate for each unit of specification. The department, after negotiating with the tenderer accepted his offer, with the approval of the Supply Advisory Board. Though rates offered by the tenderer were inclusive of Central Sales Tax, the supply order placed (July 1981) with the firm, however, included a condition that the accepted rate of the tenderer was exclusive of Central Sales Tax.

Payment of Central Sales Tax over and above the tendered rates resulted in an avoidable extra expenditure of Rs.0.66 lakh. The Executive Engineer, Electrical Stores Division (November 1984) admitted the excess payment. No action was taken to recover the excess amount.

The matter was reported to the Government in January 1984; reply has not been received (March 1988).

4.3 Extra expenditure

Registered ancillary Cottage and Small Scale Industries and local entrepreneurs have been given the advantage of getting raw materials at controlled prices for manufacturing purposes.

In January 1983, tenders were invited for the supply of 6000 painted stay sets for use in high tension and low tension lines. The Electrical Wing of the department accepted the lowest rate of Rs.59.00 per set offered by a registered local firm and a supply order was issued in January 1983 for 100 numbers only, without entering into

a formal agreement, and allowing 15 days time for completion of supply. The firm intimated on 2nd February 1983 that the manufacturing and supply of such a small quantity would put them to loss as raw materials would have to be arranged from the local market instead of at the controlled rate available for bulk manufacturing and requested for a supply order of the full quantity (6000 Nos.). The department instead of accepting this request invited fresh tenders (April 1983) for the said quantity and accepted the lowest rate of Rs.74.00 per set offered by the lowest tenderer, who had quoted Rs.59 per set at the first call and obtained supply of the full quantity of stay sets (January 1984). This resulted in an extra expenditure of Rs.0.90 lakh.

The matter was reported to Government in October 1985; reply has not been received (March 1988).

CHAPTER V

REVENUE RECEIPTS

A - General

5.1 Trend of revenue receipts

The receipts of the Government of Tripura for the year 1985-86, alongside those for the two preceding years, are given below :

		1983-84	1984-85	1985-86
		(In lakhs of rupees)		
I.	Revenue raised by the State Government			
(a)	Tax Revenue	837.87	806.96	977.13
(b)	Non-tax Revenue	1269.54	890.38	1186.78
	Total - I	<u>2107.41</u>	<u>1697.34</u>	<u>2163.91</u>
II.	Receipts from the Government of India			
(a)	State's share of divisible Union Duties and Taxes	1678.28	1858.85	5798.52
(b)	Grants-in-aid	10716.89	14713.36	15168.73
	Total-II	<u>12395.17</u>	<u>16572.21</u>	<u>20967.25</u>
III.	Total receipts of the State (I and II)	14502.58	18269.55	23131.16
IV.	Percentage of I to III	15	9	9

Receipts from tax revenue during the year 1985-86 constituted 45 per cent of the revenue raised by the State. Details of tax revenue and non-tax revenue realised during the year 1985-86, alongside those for the two preceding years, are given below :

	1983-84	1984-85	1985-86
	(In lakhs of rupees)		
(a) Tax revenue			
(i) Taxes on Agricultural Income	6.94	21.45	26.41
(ii) Other Taxes on Income and Expenditure	61.84	69.38	81.16
(iii) Land Revenue	129.15	27.20	31.65
(iv) Stamps and Registration Fees	73.28	80.84	97.50
(v) State Excise	63.07	66.08	67.30
(vi) Sales Tax	410.03	458.96	566.18
(vii) Taxes on Vehicles	47.69	45.85	53.82
(viii) Taxes and Duties on Electricity	0.24	0.34	0.24
(ix) Other Taxes and Duties on Commodities and Services	45.63	36.86	52.87

Total

837.87

806.96

977.13

1983-84 1984-85 1985-86
(In lakhs of rupees)

(b) Non-tax revenue			
(i) Public Works	25.23	30.42	36.34
(ii) Other Administrative Services	34.38	69.53	28.61
(iii) Miscellaneous General Services	499.17(a)	0.07(b)	0.05(b)
(iv) Education	23.33	30.86	39.30
(v) Social Security and Welfare	54.43	7.98	09.56
(vi) Agriculture	41.55	46.72	52.07
(vii) Dairy Development	15.34	4.06	00.21
(viii) Fisheries	6.97	15.03	06.87
(ix) Forest	157.36	204.89	332.79
(x) Power Project	240.19	272.83	338.41
(xi) Village and Small Industries	22.79	16.25	23.39
(xii) Others	148.80	191.74	318.58
Total	1269.54	890.38	1186.78

(a) Includes receipts under 'State Lotteries' since discontinued.

(b) Represents other receipts only.

5.2 Cost of collection

Receipts under some major heads of revenue during the year 1985-86, alongside cost of collection, are given below :

	Source of revenue	Amount collected	Expenditure on collection	Percentage of expenditure on collection to total collections
		(In lakhs of rupees)		
(i)	Taxes on Agricultural Income	26.41	0.37	1
(ii)	Other Taxes on Income and Expenditure	81.16	1.19	1
(iii)	Land Revenue	31.65	N.A.	N.A.
(iv)	Stamps and Registration Fees	97.50	12.99	13
(v)	State Excise	67.30	5.96	9
(vi)	Sales Tax	566.18	11.74	2
(vii)	Taxes on Vehicles	53.82	4.28	8
(viii)	Other Taxes and Duties on Commodities and Services	52.87	1.46	3

N.A. :Not available.

5.3 Variations between Budget estimates and actuals

The variations between Budget estimates and actual receipts during the year 1985-86 and the preceding two years are given below :

	Year	Budget estimates	Actuals	Variation Excess(+) Short-fall (-)
		(In crores of rupees)		
A. Tax Revenue	1983-84	8.12	8.38	(+) 0.26 ✓
	1984-85	10.75	8.07	(-) 2.68 ✓
	1985-86	11.38	9.77	(-) 1.61 ✓
B. Non-tax Revenue	1983-84	14.71	12.70 ✓	(-) 2.01
	1984-85	7.37	8.90 ✓	(+) 1.53
	1985-86	7.73 ✓	11.87 ✓	(+) 4.14

REVENUE DEPARTMENT

B - Sales Tax

5.4 Under-assessment of Sales tax due to incorrect determination of turnover

(i) Under Tripura Sales Tax Act, 1976, every registered dealer is required to keep a true and complete account of all goods bought and sold by him and the annual return to be furnished by the dealer should contain a true and complete statement showing separately the quantity and value of all goods received, whether by way of purchase or otherwise and all goods disposed of by him, whether as a result of sale or otherwise and should also contain correct and complete figures of taxable turnover.

The returns for the years 1977-78 to 1980-81 furnished by a dealer of Agartala were not considered reliable by the Superintendent of Taxes, Agartala - Charge - III, as the dealer had not maintained proper books of account. The Assessing Officer determined (September 1984) the sales turnover at Rs.35.90 lakhs by taking into consideration the purchases made, as disclosed in the ledger account of the dealer. It was observed in audit (January 1985) that turnover determined by assessing officer in respect of certain goods was less than even the value of purchases, as indicated in the reports submitted (March 1983) by the Inspector of Taxes, which were available on records.

On this being pointed out in audit (January 1985), the Assessing Officer re-assessed (June 1986) the dealer determining his sales turnover at Rs.38.08 lakhs and raised (July 1986) additional demand for Rs.25,328 (including interest). Report on recovery has not been received (March 1988).

Government, to whom the case was reported in December 1986, stated (January 1987) that the dealer had preferred an appeal before the Tripura Sales Tax Tribunal. Further development has not been received (March 1988).

(ii) The Superintendent of Taxes (Sales Tax), Charge-IV, Agartala determined (July 1984) the total taxable turnover of an assessee, dealing in television sets and accessories thereof, at Rs.14.96 lakhs for the years 1981-82 to 1983-84. However, a scrutiny of the returns filed by the dealer revealed that after taking into account the opening and closing balances of the materials, the total taxable turnover for these years worked out to Rs.19.63 lakhs. Thus, turnover of Rs.4.67 lakhs had escaped assessment with consequent short levy of tax of Rs.0.56 lakh.

On this being pointed out in audit (February 1985), the assessment order was revised (March 1986) and an additional demand for Rs.0.62 lakh (including interest of Rs.0.06 lakh) was raised (April 1986).

Government, to whom the case was reported in December 1986, stated (January 1987) that the dealer had failed to pay the dues on demand and the dues had been treated as arrear of land revenue and certificate case initiated for recovery. Further development has not been received (March 1988).

5.5 Turnover escaping assessment

Under the Tripura Sales Tax Act, 1976, effective from July 1976, tax is computed with reference to sale price of goods sold. Sale price also includes excise duty. Under the system of one point taxation, only sales turnover of dealers (importers/manufacturers) of taxable goods is assessed.

During the period from July 1976 to June 1981, in respect of sale of country liquor excise duty was being paid direct to Government by the selected retail sellers (venders) and, therefore, sales turnover of the wholesale dealers in liquor did not include the element of excise duty. From July 1981, however, the system was modified and excise duty is paid to Government by the wholesale dealers.

(a) In Sales Tax Charge IV, Agartala, the sales turnover of a wholesale dealer in liquor for the period from July 1976 to June 1981 was determined, after excluding excise duties amounting to Rs.72.64 lakhs paid by retail sellers direct to Government. Thus, turnover to this extent escaped assessment resulting in loss of revenue of Rs.6.40 lakhs.

On the omission being pointed out in audit (October and November 1983), the Government admitted (May 1986) the loss.

(b) In making a summary assessment (September 1983) in the case of a dealer, in the absence of returns, for the years 1981-82 and 1982-83 the Superintendent of Taxes, Charge IV - Agartala omitted the sales turnover of the dealer on account of sales of country liquor. On the omission being pointed out in audit (November 1983), the department stated (December 1985) that while considering an appeal made (November 1983) by the assessee against summary assessment of turnovers, the appellate authority had assessed (August 1984) the turnover in respect of country liquor at Rs.13.33 lakhs and Rs.22.34 lakhs and raised demands for Rs.1.33 lakhs and Rs.2.51 lakhs for the years 1981-82 and 1982-83 respectively. In addition, interest of Rs.0.68 lakh and penalty of Rs.0.38 lakh were also levied.

Government, to whom the case was reported in December 1986, stated (January 1987) that the dealer had preferred an appeal before the Tripura Sales Tax Tribunal. Further development has not been received (March 1988).

C - Motor Vehicles Tax

5.6 Short realisation of tax

Under the Motor Vehicles Tax (Second Amendment) Act, 1976, tractors not used solely for Agricultural purposes are required to be taxed on the basis of their unladen weight. The annual rate of tax for such vehicles weighing more than 8,000 Kgs. is Rs.4,180 plus Rs.250 for every 250 Kgs. or part thereof, in excess of 8,000 Kgs.

In Hapania, Tripura West, tax in respect of a tractor, the unladen weight of which was 10,790 Kgs., was charged erroneously at Rs.4,067.50 per annum, instead of at the correct rate of Rs.7,130 per annum. The mistake resulted in short realisation of tax amounting to Rs.0.14 lakh for the period from April 1978 to March 1986 (excluding the period from 1.2.1980 to 30.6.1983 and 1.4.1984 to 30.4.1984 during which registration certificate remained suspended).

On this being pointed out in audit (October-November 1985), the department stated (September 1986) that the amount involved was in the process of collection. Further progress has not been reported (March 1988).

The case was reported to Government in December 1986; their reply has not been received (March 1988).

5.7 Penalty not realised for late deposit of composite fees

To facilitate unrestricted movement of goods on inter-State permits, Government of Tripura has entered into bilateral agreements with the States of Assam, Meghalaya and West Bengal. It is also a signatory to East Zone permit scheme. National Permit scheme also extends to this State. According to the provisions of reciprocal agreements and the East Zone permit scheme, if an operator does not pay the composite fee within the prescribed period, he shall be liable to pay to an outside State, in addition to the composite fees, a penalty of Rs.100 per month or part thereof for each of the States for whom he has to pay composite fee.

It was noticed that records required to be maintained to watch receipt of composite fee/penalty, under the said schemes, from other States were not complete. An amount of Rs.67,000 recoverable from five States and two Union Territories by way of penalty for late payment of composite fee in respect of 414 cases for the years 1981-82 to 1984-85, had not been recovered. The amount includes Rs.35,000 mentioned in subparagraph IV(b) of para 5.8 of the Report of the Comptroller and Auditor General of India for the year 1982-83.

The matter was reported to Government in December 1986; their reply has not been received (March 1988).

CHAPTER VI FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

6.1 Grants

During 1985-86, Rs.25,62.87 lakhs (13.68 per cent of the revenue expenditure during the year) were paid as grants as shown below :

	Amount (In lakhs of rupees)
Educational Institutions (including universities)	3,20.81
Panchayat Samities	52.74
Individuals (persons belonging to Scheduled Castes/Scheduled Tribes, Jhumias and new migrants)	1,68.19
Co-operative Societies	93.26
Village and Small Industrial Units	2,09.79
Agartala Municipality*	2,27.65
Medical and Family Welfare Institutions	1,25.16
Autonomous District Council	13,49.49
Others	15.78
Total	<u>25,62.87</u>

* Including notified areas.

6.2 Utilisation certificates

Under the rules, whenever conditions are attached to the grant, utilisation certificates to the effect that grants had been utilised for the purpose for which they had been paid are required to be furnished by the grantees to the departmental officers who are required to verify and accept them and forward the certificates to the Accountant General within a period of 18 months from the date of the payment of grants.

At the end of September 1986, 2070 certificates for grants amounting to Rs.7,22.02 lakhs paid upto 31st March 1985 were awaited. Of these, 981 certificates (Rs.5,38.95 lakhs) relate to the grants paid upto March 1983. The remaining 1089 certificates (Rs.1,83.07 lakhs) relate to the grants paid during the period April 1983 to March 1985. The department-wise and year-wise details of (outstanding) certificates are given in Appendix 6.1.

In the absence of the utilisation certificates, it is not possible for the department or the Accountant General to know whether and to what extent the grants were utilised for the purpose for which they were given.

CHAPTER VII

GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES

7.1 General

This chapter deals with the results of audit of

- Government Companies
- a Statutory Corporation and
- Departmentally-managed Government Commercial and quasi-Commercial Undertakings.

Paragraph 7.2 gives a general view of the Companies, paragraph 7.3 deals with general aspects relating to the Statutory Corporation and paragraph 7.4 deals with the departmentally-managed Government Commercial and quasi-Commercial Undertakings.

7.2 Government Companies - General View

7.2.1 There are eight Government Companies in the State as on 31st March 1986, including Tripura State Bank Limited which is under liquidation since 1970-71. The position remains the same as on 31st March 1985.

7.2.2 A statement as per Appendix 7.1 gives the particulars of "p to date paid-up capital, outstanding loans, amount of guarantees, working results, etc. The position is summarised as under :

(a) The aggregate paid-up capital as on 31st March 1986 in these companies stood at Rs.12.82 crores against the aggregate paid-up capital of Rs.10.69 crores in these companies as on 31st March 1985. The investment in Tripura State Bank Limited

at the end of both these years was Rs.3.75 lakhs.

(b) The balance of long term loans outstanding in respect of 5 companies as on 31st March 1986 was Rs.858.49 lakhs (State Government : Rs.121.33 lakhs and Others : Rs.737.16 lakhs) as against Rs.880.82 lakhs outstanding on 31st March 1985 (State Government : Rs.114.66 lakhs and Others : Rs.766.16 lakhs).

7.2.3 A synoptic statement showing the financial results of the eight companies based on the accounts finalised upto 31st March 1986 is given in Appendix 7.2.

None of the companies has finalised its accounts for the year 1985-86.

Subsequent to the Audit Report for the year 1984-85, only one Company, viz., Tripura Industrial Development Corporation Limited finalised its accounts for the year 1984-85.

The position of arrears (as on 31st May 1987) of accounts of all the Government companies

is summarised below :

Extent of arrears	Number of years involved	Number of compa- nies involved	Investment by Govern- ment as on 31st March 1986	Reference to serial number of Appendix 7.1
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Capital Loans
(Rupees in lakhs)

1979-80 to 1985-86	7	2	154.44	152.88	1 and 2
1980-81 to 1985-86	6	1	25.00	...	6
1982-83 to 1985-86	4	2	982.51	702.13	3 and 5
1984-85 to 1985-86	2	1	47.87	...	7
1985-86	1	1	68.00	3.48	4
(Under liquidation since 1970-71)		1	3.75	Nil	8

The position of arrears in finalisation of the accounts was last brought to the notice of the Government in May 1987.

7.3 Statutory Corporation - General Aspects

7.3.1 As on 31st March 1986, there was one Statutory Corporation in the State viz., Tripura Road Transport Corporation.

7.3.2 The Corporation was established on 23rd October 1969 under the Road Transport Corporations Act, 1950 with a view to providing a co-ordinated system of economic and efficient road transport services and started functioning from 14th July 1970.

Since the North-East Frontier Railway covers only a small portion of the State from the rail-head at Churaibari to Dharmanagar (12 Kilometres) road transport is the principal means of public transportation in the State.

As on 31st March 1986, the State Government had contributed Rs.7.93 crores towards the capital of the Corporation. However, the contribution of the Government of India (Railways) towards the capital of the Corporation to end of March 1986 was Rs.3.01 crores. The annual accounts of the Corporation have been finalised only upto the year 1982-83; the account for the year 1983-84 and onwards were in arrears (May 1987). The delay in compilation of accounts was last brought to the notice of the State Government in May 1987.

The accounts for 1982-83 disclosed a net loss of Rs.1.50 crores. The cumulative net loss of the Corporation upto 31st March 1983 was Rs.7.07 crores.

DEPARTMENTALLY-MANAGED GOVERNMENT COMMERCIAL AND QUASI-COMMERCIAL UNDERTAKINGS

7.4 Electric Supply Undertakings

(1) There were seven electric supply undertakings in the State run by the Public Works Department. Mention was made in paragraph 7.4 of the Report of the Comptroller and Auditor General of India for the year 1984-85 about non-compilation of the *pro forma* accounts of these undertakings for the years from 1982-83 onwards. Despite constant pursuance, the *pro forma* accounts have not yet been compiled. As per *pro forma* accounts of these undertakings prepared by the department for the period 1981-82, the cumulative loss of the undertakings at the end of 1981-82 was Rs.10.24 crores.

The Government capital invested at the close of 1981-82 was Rs.42.66 crores and the values of gross fixed assets and net fixed assets were Rs.39.29 crores and Rs.33.89 crores respectively.

(2) The following table shows the revenue from sale of power as also revenue expenditure incurred on generation and supply of power during the three years upto 1985-86 :

Particulars	1983-84*	1984-85*	1985-86*
	(In lakhs of rupees)		
Revenue from sale of power	240.19	272.83	338.41
Expenditure on power generation and supply (direct charges)	364.95	519.35	658.85
Shortfall	124.76	246.52	320.44

*Figures are as per Finance Accounts.

(3) The following table indicates the operational performance of the electric supply undertakings for the years up to 1980-81 (figures for the subsequent years are awaited from the Department).

Particulars	1978-79	1979-80	1980-81
	(MW)		
1. Installed capacity			
Hydel	10.00	10.00	10.00
Diesel	6.10	6.10	6.10
Total	16.10	16.10	16.10
2. Normal maximum demand			
	8.30	9.80	12.50

Particulars	1978-79	1979-80	1980-81
	(MKWH)		
3. Power generated			
Hydel	30.64	38.88	40.46
Diesel	0.97	0.40	0.85
Total	31.61	39.28	41.31
Less			
Auxiliary consumption	0.25	0.26	0.30
(Percentage of Auxiliary consumption to total power generated)	(0.8%)	(0.6%)	(0.7%)
4. Net power generated	31.36	39.02	41.01
5. Power purchased	0.98	0.21	3.16
6. Total power available for sale	32.34	39.23	44.17
7. Power sold	16.75	27.58	25.63
8. Transmission and distribution losses	15.59	11.65	18.54
9. Percentage of transmission and distribution losses	48.21	29.70	41.97
	(Per cent)		

Particulars	1978-79	1979-80	1980-81
	(in lakhs of rupees)		
10. Total cost of power generated and purchased	186.97	222.88	265.28
11. Revenue earned from sale of power	81.53	134.68	134.95
	(in rupees)		
12. Average cost per KWH of power sold	1.12	0.81	1.04
13. Average revenue per KWH of power sold	0.49	0.49	0.53

While the power available for sale within the State increased from 39.23 MKWH in 1979-80 to 44.17 MKWH in 1980-81, the percentage loss of energy in transmission and distribution within the State increased sharply from 29.70 to 41.97 with the result that the power sold decreased from 27.58 MKWH in 1979-80 to 25.63 MKWH in 1980-81 even though the number of consumers increased from 31,183 in 1979-80 to 36,419 in 1980-81. Reasons for the fall in sales in spite of increase in generation and purchase of power and in number of consumers, were not clarified by the department (February 1987).

Action taken to minimise the losses in the transmission and distribution was called for (April 1987); reply has not been received (March 1988).

(4) The table below indicates the H.S.D. oil consumed per unit of energy generated in

different power houses for the three years upto 1980-81.

Power House	Consumption of H.S.D. oil per KWH of power generated		
	1978-79	1979-80	1980-81
	(in litres)		
Agartala	0.33	0.43	0.42
Khowai	0.46	0.36	0.42
Kailashahar	0.35	0.32	0.38
Bagafa	0.41	0.39	0.45
Ambassa	0.53	0.54	0.21
Udaipur	0.39	0.28	0.28
Teliamura	0.54	0.63	0.78

It would be seen that there were wide variations in the consumption of H.S.D. oil ranging from 0.21 litre per KWH in Ambassa Power House to 0.78 litre per KWH in case of Teliamura Power House. The actual consumption of H.S.D. oil per unit of generation was not being analysed or checked. Reasons for such wide variations was called for (April 1987); reply has not been received (March 1988).

S. K. Chakraborty

(S.K. CHAKRABORTY)
Accountant General (Audit), Tripura

Countersigned

T. N. Chaturvedi

(T.N. CHATURVEDI)
Comptroller and Auditor General of India

New Delhi,
The

APPENDICES

APPENDIX 2.1

(Reference para 2.2.03, page 14)

Grants where excess requires regularisation

Serial number	Number and name of grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
REVENUE SECTION				
Grants				
1.	17-Electricity	5,40,09,000	6,67,75,089	1,27,66,089
2.	22-Medical	11,10,91,000	11,42,17,685	31,26,685
3.	24-Information, Cultural Affairs and Tourism	1,05,02,000	1,10,29,421	5,27,421
CAPITAL SECTION				
1.	17-Electricity	13,90,00,000	14,85,63,716	95,63,716

APPENDIX 2.2

(Reference para 2.2.07, page 21)

Instances of injudicious re-appropriation of funds					
Serial number	Name of provision (original grant and head of account)	Re-appropriation plus supplementary)	Total grant	Actual expenditure	Excess(+) Saving(-)
(in lakhs of rupees)					
1.	16-Public Works Department Roads and Bridges 483-Capital Outlay on Housing - (ii) A.2(4) - Provision for upgradation of standard of Administration as per award of Seventh Finance Commission	1,55.16 (-) 64.55	90.61	1,22.45 (+)	31.84
2.	17-Electricity Department 534-Capital outlay on Power Project- (iii) B.4-Other Expenditure (Plan)	4,63.00 (-) 32.00	4,31.00	4,77.76 (+)	46.76
3.	20-Education Department (General) 277-Education - (iv) B.(3) - Secondary Schools	14,02.36 (+) 42.57	14,44.93	13,24.35 (-)	1,20.58
4.	30-Fisheries 312-Fisheries - iii (4) - Inland Fisheries	1,71.10 (-) 21.45	1,49.65	1,51.47 (+)	1.82

APPENDIX 6.1

(Reference: Paragraph 6.2, Page 79)

Utilisation certificates outstanding (at the end of September 1986)

Department	Year in which grants were paid	Utilisation Certificates					
		Outstanding on 1st October 1985	Received upto 30th September 1986	Outstanding on 30th September 1986			
		Number	Amount	Number	Amount	Number	Amount
		(Amounts in lakhs of rupees)					
Co-operation upto	1972-73	4	0.15	...	...	4	0.15
	1973-74	1	0.38	...	...	1	0.38
	1976-77	2	0.03	...	...	2	0.03
	1977-78	5	1.18	...	...	5	1.18
	1978-79	39	21.42	...	...	39	21.42
	1979-80	4	0.88	...	...	4	0.88
	1980-81	25	25.28	...	...	25	25.28
	1982-83	6	3.33	2	0.47	4	2.86
	1983-84	636	89.88	636	89.88	...	...
Education upto	1972-73	4	1.24	...	...	4	1.24
	1973-74	1	2.00	...	...	1	2.00
	1974-75	1	1.28	...	...	1	1.28
	1975-76	15	2.15	...	...	15	2.15
	1976-77	36	6.26	...	...	36	6.26
	1977-78	35	2.39	4	0.21	31	2.18
	1978-79	74	11.39	11	1.03	63	10.36
	1980-81	198	25.79	9	1.22	189	24.57
	1981-82	5	34.38	1	3.94	4	30.44
	1983-84	198	270.17	198	270.17	...	...
Finance General Administration Home	1979-80	14	8.58	...	...	14	8.58
	1977-78	20	0.23	...	...	20	0.23
	1978-79	1	0.60	1	0.60	...	...
	1979-80	1	0.54	1	0.54	...	...
	1980-81	1	0.54	1	0.54	...	...
	1981-82	1	3.00	1	3.00	...	...

APPENDIX 6.1 (Concl'd)

(Reference: Paragraph 6.2, Page 79)

Utilisation certificates outstanding (at the end of September 1986)

Department	Year in which grants were paid	Utilisation Certificates					
		Outstanding on 1st October 1985	Received upto 30th September 1986	Outstanding on 30th September 1986			
		Number	Amount	Number	Amount	Number	Amount
		(Amounts in lakhs of rupees)					
Industries	1976-77	1	0.23	...	...	1	0.23
	1977-78	14	3.49	...	...	14	3.49
	1978-79	8	4.27	...	...	8	4.27
	1979-80	18	26.78	...	...	18	26.78
	1981-82	7	4.22	2	1.74	5	2.48
	1983-84	858	133.31	858	133.31	...	...
Local Self Government	1983-84	2	80.92	2	80.92	...	...
Panchayat	1975-76	14	1.44	14	1.44	...	...
	1976-77	84	3.47	84	3.47	...	...
	1977-78	45	5.73	45	5.73	...	...
	1978-79	225	23.77	225	23.77	...	...
	1983-84	225	35.67	5	25.18	220	10.49
	1984-85	849	14.20	...	...	849	14.20
Tribal Welfare	1973-74	9	1.16	...	...	9	1.16
	1974-75	94	13.81	...	...	94	13.81
	1975-76	107	18.84	...	...	107	18.84
	1976-77	105	32.40	...	...	105	32.40
	1977-78	69	63.17	...	...	69	63.17
	1978-79	26	71.01	...	...	26	71.01
	1979-80	19	70.31	...	...	19	70.31
	1980-81	9	66.60	...	...	9	66.60
	1983-84	15	157.55	...	...	15	157.55
Director of State Lotteries	1979-80	14	8.58	...	...	14	8.58
	1982-83	21	14.35	...	...	21	14.35
	1983-84	21	18.00	21	18.00	...	...
Total		4191	13,87.18	2121	6,65.16	2070	7,22.02

APPENDIX 7.1

Statement showing particulars of paid-up capital, outstanding loans, working results etc., of the companies

(Referred to in paragraph 7.2.2 - page : 80-81)

Serial number	Name of the company	Paid up capital at the end of current year				Loans outstanding at the close of the current year
		State Gov-ernment	Central Govern-ment	Other-ers	Total	
1	2	3(a)	3(b)	3(c)	3(d)	4
1.	Tripura Small Industries Corporation Limited	79.00	...	...	79.00	73.30
2.	Tripura Handloom and Handicrafts Development Corporation Limited	75.44	...	...	75.44	79.58
3.	Tripura Jute Mills Limited	657.01	...	...	657.01	605.16
4.	Tripura Industrial Development Corporation Limited	68.00	...	...	68.00	3.48
5.	Tripura Forest Development and Plantation Corporation Limited	325.50	...	...	325.50	96.97
6.	Tripura Tea Development Corporation Limited	25.00	...	...	25.00	Nil
7.	Tripura Rehabilitation Plantation Corporation Limited	47.87	...	...	47.87	Nil
8.	Tripura State Bank Limited (in Liquidation)	3.75	...	...	3.75	...
		<u>1281.57</u>			<u>1281.57</u>	<u>858.49</u>

Amount of guarantee given	Amount of guarantee outstanding at the close of the year	Position at the end of the year for which accounts were finalised					Any excess of paid-up capital	REMA-RKS
		Year for which accounts were finalised	Paid-up capital at the end of the year	Accumulated Profit(+) Loss(-)	Any excess of paid-up capital	REMA-RKS		
5(a)	5(b)	6(a)	6(b)	6(c)	6(d)	7		
(In lakhs of rupees)								
75.00	N.A.	1978-79	33.99	(-) 22.72	...	...
Nil	Nil	1978-79	8.44	(+) 0.52	...	...
565.71	565.71	1981-82	373.00	(-) 121.28	...	...
N.A.	N.A.	1984-85	48.00	(-) 2.66	...	...
N.A.	N.A.	1981-82	103.50	(-) 5.89	...	...
Nil	Nil	...	...	...	...	...	First accounts from 11.8.80 are awaited	
Nil	Nil	1983-84	13.50	(-) 0.66	...	...
...	...	...	...	...	...	...	Under Liquidation since 1970- 71	

N.A. : Not available.

APPENDIX 7.2

Summarised financial results of Government companies for the year for which accounts were finalised upto 31st March 1986

(Referred to in para 7.2.3 - page : 81)

Serial number	Name of company	Name of the Department	Date of incorporation	Period of accounts	Year in which finalised
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1	2	3	4	5	6
1.	Tripura Small Industries Corporation Limited	Industry	30th April 1965	1978-79	1984-85
2.	Tripura Handloom and Handicrafts Development Corporation Limited	Industry	5th September 1974	1978-79	1984-85
3.	Tripura Jute Mills Limited	Industry	10th October 1974	1981-82	1986-87
4.	Tripura Tea Development Corporation Limited	Industry	11th August 1980	-First accounts are awaited -	
5.	Tripura Forest Development and Plantation Corporation Limited	Forest	26th March 1976	1981-82	1984-85
6.	Tripura Rehabilitation Plan-tation Corporation Limited	Tribal Welfare	3rd February 1983	1983-84	1984-85
7.	Tripura Industrial Development Corporation Limited	Industry	28th March 1974	1983-84	1984-85
8.	Tripura State Bank Limited		-Under liquidation since 1970-71		

Note : Capital invested represents paid-up capital close of the year capital employed represents net working capital at the close of the year

