

CLAG'S AR, Govt. of T. P. M.

1980-81



GOVERNMENT OF TRIPURA

REPORT
OF THE
COMPTROLLER
AND
AUDITOR GENERAL OF INDIA
FOR THE YEAR 1980-81



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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 1980-81 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 1980-81.

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 1980-81 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 1980-81 have also been included, wherever considered necessary.

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



CHAPTER I
GENERAL

1.1 *Summary of transactions*

The receipts and expenditure of the Government of Tripura for 1980-81 are given below with the corresponding figures of the previous year :

	1979-80	1980-81
	<i>(in lakhs of rupees)</i>	
I—Consolidated Fund—		
(i) Revenue—		
Revenue receipts	73,26.83	1,23,38.10 ^a
Revenue expenditure	61,20.13	87,21.35
Revenue surplus (+)	(+) <u>12,06.70</u>	(+) <u>36,16.75</u>
(ii) Public Debt (net)—		
Receipts	5,88.67	18,49.22
Repayments	30.86	33,65.08
Increase (+)/Decrease (—)	(+) <u>5,57.81</u>	(—) <u>15,15.86*</u>
(iii) Capital Expenditure (net)		
Increase (—)	(—)21,31.06	(—)26,20.76 ✓
(iv) Loans and Advances by the State Government—		
Recoveries	1,16.33	1,20.22
Disbursements	2,39.04	1,86.90
	(—) <u>1,22.71</u>	(—) <u>66.68</u>
II—Contingency Fund (net)		
Increase (+)	...	...

^aIncrease in revenue receipts/decrease in public debt is due mainly to adjustment of write off of Pre-1979-80 Central loans on the recommendations of the Seventh Finance Commission (Rs. 26.88 crores) and conversion of part of Central assistance initially granted as loan into grants (Rs. 13,18.50 lakhs).

	1979-80	1980-81
	<i>(in lakhs of rupees)</i>	
III—Public Account—		
Receipts	3,30,50.03	4,39,81.69
Disbursements	3,26,57.71	4,37,80.42
Increase (+)	(+) 3,92.32	(+) 2,01.27
Net of I to III		
Net surplus (+)	(-) 96.94	(-) 3,85.28
Net deficit (-)		
Opening Cash Balance	(-) 2,53.16	(-) 3,50.10
Closing Cash Balance	(-) 3,50.10	(-) 7,35.38(a)

1.2 Revenue surplus

The estimates of revenue receipts as per budget and the actual receipts during 1980-81 alongside corresponding figures for the two preceding years are given below. No new tax was levied during the year.

Year	Budget	Actual receipts	Percentage variation of actuals over budget
(1)	(2)	(3)	(4)
	<i>(in lakhs of rupees)</i>		
1978-79	52,77.52	62,77.82	+19
1979-80	65,05.26	73,26.83	+13
1980-81	85,55.46	1,23,38.10	+44

- (a) The balance with Reserve Bank of India (Rs. —7,35.39 lakhs) shown in Government accounts represents the balance taking into account the inter-Government monetary settlement pertaining to 1980-81 advised to the Reserve Bank upto the 25th April 1981. There was a net difference (Rs. —2,10.63 lakhs) between the figure reflected in the accounts (Rs. —7,35.39 lakhs) and that intimated by the Reserve Bank of India (Rs. —9,46.02 lakhs) regarding "Deposits with Reserve Bank" included in the cash balance. After the closing of February 1982 accounts, the net difference to be reconciled is Rs. 7.60 lakhs.

The estimated expenditure on revenue account as per budget and as modified by supplementary provisions as also actual expenditure during 1980-81 alongside the corresponding figures for 1978-79 and 1979-80 are given below :

Year	Budget	Budget modified by supplementary provisions	Actual expenditure	Percentage variation of actuals over modified estimates
(1)	(2)	(3)	(4)	(5)
<i>(in lakhs of rupees)</i>				
1978-79	54,18.59	59,19.82	50,46.38	-15
1979-80	66,16.47	72,04.11	61,20.13	-15
1980-81	76,78.83	94,88.55	87,21.35	-8

While the receipts, in 1980-81, exceeded the estimates by Rs. 37,82.64 lakhs, the expenditure fell short of the modified estimates by Rs. 7,67.20 lakhs. The year ended with a revenue surplus of Rs. 36.17 crores* as against the surplus of Rs. 8.77 crores anticipated in the original budget for the year. Comments on savings in expenditure are given in chapter II.

1.3 Analysis of revenue receipts

The major components of revenue received during 1980-81 are given in Appendix 1.1 alongside the corresponding figures for the previous year.

Non-tax revenue raised by the State during 1980-81 increased by Rs. 27.33 crores over that in 1979-80 due mainly to adjustment of write off of Pre-1979-80 Central loans.

Grants, etc. of Rs. 87.40 crores received by the State Government from the Government of India constituted 71 per cent of the total revenue receipts for the year as against 89 per cent in the preceding year.

1.4 Expenditure on revenue account

The expenditure on revenue account during the year 1980-81 under the principal service sectors and under Plan and non-Plan headings as also provisions in the budget and provisions as enhanced by supplementary grants are given in Appendix 1.2. The expenditure generally showed an increasing trend.

* See footnote * at page 1.

Non-Plan expenditure in 1980-81 when compared to previous year increased by Rs. 4.35 crores under 'General Services' due mainly to increase on Interest Payments (Rs. 1.45 crores), on Public Works (Rs. 1.06 crores) and on Police (Rs. 0.69 crore).

Of Rs. 8.31 crores expended on Plan side on Social and Community Services, Rs. 1.94 crores were on Education and Rs. 3.59 crores were on Social Security and Welfare. Compared to the previous year, the expenditure increased by Rs. 48.48 lakhs on Urban Development, by Rs. 39.13 lakhs on Education and by Rs. 39.24 lakhs on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. The notable increase on non-Plan expenditure in 1980-81 over expenditure in 1979-80 was on Social Security and Welfare, by Rs. 13,69.81 lakhs and on Education, by Rs. 1,64.86 lakhs while there was decrease of Rs. 22.51 lakhs on Urban Development.

Compared to preceding year, in 1980-81, Plan expenditure increased by Rs. 74.11 lakhs on Agriculture, by Rs. 79.12 lakhs on Food, by Rs. 24.60 lakhs on Animal Husbandry, by Rs. 31.37 lakhs on Soil and Water Conservation, by Rs. 33.32 lakhs on Forest and by Rs. 1,47.86 lakhs on Community Development.

Compared to preceding year, Plan expenditure increased by Rs. 32.68 lakhs on Small Scale Industries under Village and Small Industries.

1.5 Expenditure on capital account

The estimates of expenditure on capital account as per budget and as modified by supplementary provisions as also the actual expenditure during the year and the two preceding years are given below :

Year	Budget	Budget modified by supplementary grants	Actual expenditure	Percentage variation of actuals over supplemented budget
(1)	(2)	(3)	(4)	(5)
<i>(in lakhs of rupees)</i>				
1978-79	16,49.18	18,94.07	16,60.65	-12
1979-80	19,33.23	32,00.24	21,31.06	-33
1980-81	22,12.16	28,58.47	26,20.76	-8

The expenditure on capital account during the year 1980-81 under the principal service sectors and under Plan and Non-Plan headings as also the provision of funds in the budget as enhanced by supplementary grants are given in Appendix 1.3.

Under Social and Community Services, there was increase of Rs. 56.09 lakhs under Plan expenditure on Rural Water Supply Programmes.

Under General Economic Services, Plan expenditure decreased in 1980-81 compared to previous year on Investment in General Financial and Trading Institutions by Rs. 21.00 lakhs and on Special and Backward Areas by Rs. 16.18 lakhs while there was increase by Rs. 10.05 lakhs on Co-operation.

Under Agriculture and Allied Services, Plan expenditure during 1980-81 compared to the previous year increased by Rs. 70.06 lakhs on Minor Irrigation. On non-Plan side in 1980-81, the net expenditure on Procurement and Supply under Food, compared to the previous year, increased by Rs. 1,05.91 lakhs.

Under Industry and Minerals, Plan expenditure in 1980-81 compared to the previous year increased by Rs. 29.00 lakhs on share capital contribution to Tripura Jute Mill under Consumer Industries.

Under Water and Power Development, Plan expenditure in 1980-81 compared to the previous year increased by Rs. 1,35.85 lakhs on Irrigation Projects and Flood Control and Anti-sea erosion Projects and Rs. 1,03.44 lakhs on Transmission and Distribution Schemes under Power Projects.

1.6 Loans and advances by the Government

(i) The loans and advances disbursed and recovered by the Government during 1980-81, the budget estimates and budget as enhanced by supplementary provisions alongside the corresponding figures for the two preceding years are given in Appendix 1.4.

Against loans of Rs. 17.94 crores (fresh loans disbursed during the year were Rs. 1.87 crores), for all categories, outstanding as on 31st March 1981, Rs. 3.28 lakhs were received as interest during 1980-81.

While loans disbursed for Plan purposes during 1980-81 when compared with the previous year increased by Rs. 8.04 lakhs on Village and Small Industries, they decreased by Rs. 21.66 lakhs on Co-operation.

(ii) Recoveries in arrears—

(a) Loans of which detailed accounts are kept by the Accountant General—Out of the loans given to the Agartala Municipality no amount was recovered as principal during 1980-81; recovery of Rs. 36.46 lakhs (principal : Rs. 11.66 lakhs; interest : Rs. 24.80 lakhs) (over the last 1 to 9 years) was overdue as on 31st March 1981.

(b) Loans of which the detailed accounts are maintained by the departmental offices—Administrative departments are required to intimate to the Accountant General every year the arrears (as on 31st March) in recovery of principal and interest thereon. Information about the arrears in respect of the outstanding balance of loans and advances as on 31st March 1981 was not received (October 1982) except in respect of one department. The matter has been brought to the notice of the Secretaries of the departments of the Government.

The information received is given below :

Department	Arrears		Total
	Principal	Interest	
	(in lakhs of rupees)		
Co-operative—			
Loans for Co-operation	34.42	36.66	71.08

(iii) Acceptance of balances—The balances of loans and advances as per ledger maintained by the Accountant General are communicated to the departmental officers responsible for maintaining detailed accounts, every year, for verification, acceptance and confirmation. In the absence of acceptance and verification, it cannot be stated that all the transactions relating to these loans and advances have been correctly reflected

in the accounts. Confirmation of balances communicated to them had not been received from the following departmental officers :

Nature of loans	Department concerned	Confirmation of acceptances awaited from departmental officers	Earliest year from which acceptances awaited	Amount outstanding on 31st March 1981 (in lakhs of rupees)
(1)	(2)	(3)	(4)	(5)
(i) Loans for Housing	Revenue	40	1979-80	12.98
(ii) Loans for Community Development	Community Development	12	1979-80	20.19

The matter was last referred to the Government in June 1982; reply is awaited (October 1982).

1.7 Sources of funds for capital expenditure and net outgo under loans and advances

The capital expenditure (Rs. 26.21 crores) and the net expenditure under 'Loans and Advances by the State Government' (Rs. 0.66 crore) during 1980-81 were met from revenue surplus (36.17 crores).

1.8 Debt position

(i) Summary of the public debt and other debt outstanding against the Government at the end of the year (full particulars in Statement No. 16 of the Finance Accounts 1980-81) and for the two preceding years is given below :

	Public debt outstanding as on 31st March		
	1979	1980	1981
	(in crores of rupees)		
(a) Loans and advances from the Central Government	40.78	42.75	20.75
(b) Market loans	8.30	10.51	13.00
(c) Ways and means advances from the Reserve Bank of India	...	...	2.00
(d) Other loans	3.81	5.21	7.57
(e) Small Savings, Provident Funds, etc.	9.53	10.95	12.63
Total	62.42	69.42	55.95

(ii) *Deposit liabilities*— The debts mentioned above do not include earmarked and other funds as also certain deposits held by Government which it is liable to repay. The amount of such liabilities at the end of March 1981 was Rs. 5.06 crores.

(iii) *Loans from the Government of India*— The borrowings from the Government of India at the end of 31st March 1981 (Rs. 20.75 crores) formed 37 per cent of the total debt (Rs. 55.95 crores) of the State.

A special medium term non-Plan loan of Rs. 14,65.00 lakhs to cover gap in resources was released by the Government of India in March 1981 bearing interest at 5.5 per cent repayable in 4 equal annual instalments commencing from 1981-82. In October 1981, this was converted ab-initio into Block loan for State annual Plan of Rs. 1,46.50 lakhs and Block Grant of Rs. 13,18.50 lakhs.

(iv) *Market loans*— During 1980-81, the Government raised, at a discount of 1 per cent, a loan of Rs. 2,49.09 lakhs in the open market repayable at par in 1992. The loan carried interest at 6½ per cent per annum.

(v) *Loans from autonomous bodies*— During the year, the Government received Rs. 2,42.64 lakhs as loans from various bodies (like Life Insurance Corporation, Reserve Bank, Rural Electrification Corporation, etc.). The balance outstanding at the end of the year was Rs. 7,56.31 lakhs.

(vi) *Ways and means advances*— Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of Rs. 10.00 lakhs with the Bank on all days. The Bank makes ways and means advances, within certain limits, when the cash balance falls short of this minimum; the limit for ordinary ways and means advances has been fixed at Rs. 2,00.00 lakhs and for special ways and means advances at Rs. 1,00.00 lakhs against pledge of Government of India securities. If, even after the maximum advances are given, there is a shortfall in the minimum cash balance, it is left uncovered. Overdrafts are allowed by the Bank if the State has a *minus* balance after availing of the maximum advance.

At the end of 1979-80, there was no amount outstanding as ways and means advances. During 1980-81, the

Government obtained Rs. 7,98.00 lakhs as ordinary ways and means advances. Repayment of Rs. 5,98.00 lakhs was made during the year and Rs. 2,00.00 lakhs were outstanding at the end of the year. Interest of Rs. 1.47 lakhs was paid on these advances.

(vii) *Interest burden*— During 1980-81, Rs. 3,10.35 lakhs were paid as interest on debt and other obligations and Rs. 47.81 lakhs were realised as interest from loans given out, investments, etc. The net interest charges (Rs. 2,62.54 lakhs) represent 2.13 per cent of the total revenue receipts. Amounts of interest paid on internal debt, provident fund, etc., and on loans from Central Government were Rs. 1,09.54 lakhs, Rs. 93.34 lakhs and Rs. 1,07.47 lakhs against net addition of debt during the year of Rs. 6.84 crores, Rs. 1.68 crores and Rs. 22.00 crores respectively.

1.9 Guarantees given by the Government

Guarantees are given to third party lenders by the Government for due discharge of certain liabilities like loans raised or credit facilities obtained by statutory corporations, Government companies, co-operative institutions and banks, local bodies, etc. These guarantees are in the nature of a contingent liability on the State revenues.

The Finance Department of the Government was requested to furnish data indicating, *inter alia*, the amount of such liability, both for principal and interest, the cases in which the terms of the guarantees were invoked, the financial implications thereof, etc. While complete information has not been received (October 1982), the available information indicated that the maximum amount guaranteed upto 31st March 1981 was Rs. 12,01.96 lakhs against which the amount outstanding on that date was Rs. 4,74.47 lakhs. Further details are given in Statement No. 5 of Finance Accounts 1980-81.

1.10 Investments in share capital

During 1980-81, the Government invested Rs. 2,53.20 lakhs in statutory corporations, Government companies and Co-operative institutions. The total investment of the Government in the share capital of different concerns at the

end of 1980-81 was Rs. 12,52.89 lakhs. The break-up is given below :

Category	During 1980-81		To end of 1980-81		Dividend/ interest received (in lakhs of rupees) during the year with percentage of return on investment in brackets
	Number of concerns (in lakhs of rupees)	Amount (in lakhs of rupees)	Number of concerns (in lakhs of rupees)	Amount (in lakhs of rupees)	
(1)	(2)	(3)	(4)	(5)	(6)
i) Statutory Corporations	1	64.60	2	4,67.70	Nil
ii) Government Companies	6	1,01.00	7	5,16.31	Nil
iii) Banks	...	...	1	3.75	Nil
iv) Co-operatives	92	87.60	461	2,65.13	Nil
Total	99	2,53.20	471	12,52.89	Nil

Further details are given in Statement No. 13 of Finance Accounts 1980-81.

1.11 . Plan performance

During 1980-81, against the Plan provision of Rs. 55,85.19 lakhs (including supplementary provision of Rs. 11,73.07 lakhs) expenditure was Rs. 47,86.26 lakhs. The shortfall in expenditure (aggregate of Revenue and Capital) compared to the provision was significant in the Agriculture and Allied Services sector (shortfall 21 per cent—details in Appendix 1.2 and 1.3) The performance, however, varied with individual Plan Scheme.

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2.1 Summary

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

	Grants/ Charged appropriations	Expenditure	Saving(—) Excess(+)	Per- centage
(in crores of rupees)				
Voted				
Original	1,17.79	1,42.50*	1,30.55	(—)11.95
Supplementary	24.71			
Charged				
Original	10.48	10.99	37.01	(+)26.02**
Supplementary	0.51			
Total	1,53.49	1,67.56	(+)14.07	9

The overall excess of Rs. 14.07 crores was the result of excess of Rs. 35.69 crores in 35 grants (Rs. 8.59 crores) and 5 charged appropriations (Rs. 27.10 crores) partly offset by saving of Rs. 21.62 crores in 121 grants (Rs. 20.54 crores) and 6 charged appropriations (Rs. 1.08 crores).

* As per various Appropriation Acts, the total grant should be Rs. 1,44.10 crores. Information as to whether amendments to the relevant Appropriation Act were issued subsequently is awaited (August 1982).

** Excess was mainly due to adjustment of Central loans written off (Rs. 26.88 crores) on the recommendations of the Seventh Finance Commission. Refer item under paragraph 2.2 (b).

(b) Further details are given below :

	Revenue	Capital	Loans and advances	Public Debt	Total
	<i>(in crores of rupees)</i>				
Authorised to be spent (grants and charged appropriations)					
Original	82.48	35.39	2.86	7.54	1,28.27
Supplementary	18.09	6.46	0.40	0.27	25.22
Total	1,00.57	41.85	3.26	7.81	1,53.49
Actual expenditure (grants and charged appropriations)	95.44	36.60	1.87	33.65	1,67.56
Shortfall (—) Excess (+)	(—)5.13	(—)5.25	(—)1.39	(+)25.84	(+)14.07

2.2 Excess over grants/charged appropriations requiring regularisation

(a) Grants

Excess of Rs. 8,58,66,078 in 35 grants/sub-grants requires regularisation under Article 205 of the Constitution.

The details of 7 grants/sub-grants where the excess (of more than Rs. 10 lakhs in each case) was more than 10 per cent of the total provision are mentioned below ; other cases are detailed in Appendix 2.1.

Serial number	Number and name of grant/sub-grant	Total grant	Expenditure	Excess (Percentage to total provision in brackets)
		Rs.	Rs.	Rs.
1.	13—Pension and other Retirement Benefits	78,00,000	97,17,972	19,17,972 (25)

Against the provision of Rs. 32.00 lakhs for superannuation and retirement allowance, expenditure was Rs. 45.28 lakhs due reportedly to grant of ex-gratia payment to the pensioners on the eve of Durga Puja Festival, grant of further financial relief and receipt and finalisation of more pension cases than anticipated. For commuted value of Pensions, against provision of Rs. 6.00 lakhs, expenditure was Rs. 9.58 lakhs due to increase in commutation cases owing to liberalisation of commutation of pension. There was also excess of Rs. 8.46 lakhs on Family Pensions against a provision of Rs. 15.00 lakhs due mainly to payment of ex-gratia payment to the pensioners and increase in number of cases than anticipated.

Serial number	Number and name of grant/sub-grant	Total grant	Expenditure	Excess (Percentage to total provision in brackets)
		Rs.	Rs.	Rs.
2.	14—Public Works	7,80,54,000	10,41,56,553	2,61,02,553 (33)

Against the provision of Rs. 2,00.73 lakhs for Direction and Administration, expenditure was Rs. 2,19.38 lakhs. Under the head "Suspense" there was excess of Rs. 2,53.10 lakhs against provision of Rs. 5,02.48 lakhs. Reasons for excess have not been intimated (August 1982).

3.	15—Urban Development (Notified Areas)	46,91,000	66,83,500	19,92,500 (42)
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Against the provision of Rs. 26.91 lakhs for urban projects, expenditure was Rs. 66.84 lakhs ; reasons for excess have not been intimated (August 1982). The excess was despite saving under 'Other expenditure' (provision : Rs. 20.00 lakhs ; expenditure : Nil).

4.	35—Power Projects	1,21,31,000	1,88,09,821	66,78,821 (55)
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Against the provision of Rs. 9.80 lakhs for other expenditure for hydro-electric scheme, expenditure was Rs. 22.24 lakhs. Expenditure of Rs. 2.94 lakhs and of Rs. 4.74 lakhs was incurred under 'Suspense' and 'Direction and Administration' respectively without any provision. There was also excess of

Rs. 1,00.61 lakhs against the provision of Rs. 4.00 lakhs only for other expenditure for diesel scheme. Against the provision of Rs. 28.34 lakhs for direction and administration, expenditure was Rs. 44.32 lakhs.

Reasons for excess have not been intimated (August 1982).

The excess was despite saving under 'Other expenditure' for Transmission and Distribution Schemes (provision : Rs. 67.78 lakhs ; expenditure : Nil).

Serial number	Number and name of grant/sub-grant	Total grant	Expenditure	Excess (Percentage to total provision in brackets)
		Rs.	Rs.	Rs.
5.	36—Capital Outlay on Public Health, Sanitation and Water Supply	1,60,40,000	1,90,21,978	29,81,978 (19)

There was excess of Rs. 29.92 lakhs in respect of accelerated rural water supply schemes (provision : Rs. 1,10.00 lakhs). Reasons for excess have not been intimated (August 1982).

6.	43—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	2,32,86,000	2,74,98,418	42,12,418 (18)
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The excess was mainly under investigation and development of ground water resources. Reasons for excess have not been intimated (August 1982).

7.	43—Capital Outlay on Power Projects	5,85,00,000	7,95,96,178	2,10,96,178 (36)
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Excess under this sub-grant was mainly under "Suspense" under Hydro Electric Scheme (Rs. 32.66 lakhs), Gumti Hydro Electric Project (Rs. 38.39 lakhs), Rs. 86.71 lakhs under 'Suspense' under Transmission and Distribution Schemes and of Rs. 36.91 lakhs under 'Scheme under R.E.C. loan'. Reasons for excess have not been intimated (August 1982).

The excess was despite saving under 'Other expenditure' for Diesel Schemes (Provision : Rs. 16.00 lakhs ; expenditure : Nil).

(b) *Charged appropriations*

Excess of Rs. 27,10,81,011 in 5 charged appropriations also requires regularisation.

One charged appropriation where the excess (of more than Rs. 10 lakhs) was more than 10 per cent of the appropriation is mentioned below ; other cases are listed in Appendix 2.1.

Number and name of charged appropriation	Total appropriation	Expenditure	Excess (Percentage to total provision in brackets)
	Rs.	Rs.	Rs.
48—Loans and Advances from the Central Government	71,75,000	27,59,50,491	26,87,75,491 (3746)

Against the provision of Rs. 71.75 lakhs for discharge of loans from Central Government, expenditure was Rs. 27,59.50 lakhs, due to Central loans of Rs. 26,88.13 lakhs for non-productive purposes having been written off in terms of the recommendation of the Seventh Finance Commission and adjusted by debit to this head per contra credit to "068—Miscellaneous Services" without making any provision owing to late receipt of copy of the sanction from the Government of India.

2.3 *Under-utilisation of provision*

In the following 14 grants and one charged appropriation, the saving in expenditure (of not less than Rs. 25 lakhs) was more than 10 per cent of provision (voted or charged). The details of saving and reasons, where available, are given below :

Sl. No.	Number and name of the grant/sub-grant or appropriation	Amount of provision	Expenditure	(+) Excess (-) Saving (and percentage to total provision)
		Original (O) Supplementary (S) Total (T)		
(in lakhs of rupees)				

(i)	13—Other Administrative Services Pay Commission/Others (Revenue-Voted)	O 71.55	2.62	(-)68.93 (96)
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The entire provision of Rs. 70.00 lakhs for revision of pay scales and for additional dearness allowance to Government employees, remained unutilised, reasons for which have not been intimated (August 1982).

The entire provision also remained unutilised during the last five years ; 1975-76 (Rs. 72.00 lakhs), 1976-77 (Rs. 1.00 lakh), 1977-78 (Rs. 1,40.00 lakhs), 1978-79 (Rs. 1,55.00 lakhs) and 1979-80 (Rs. 2,00.00 lakhs).

Sl. No.	Number and name of the grant/sub-grant or appropriation	Amount of provision Original (O) Supplementary (S) Total (T)	Expenditure	(+) Excess (-) Saving (and percentage to total provision)
<i>(in lakhs of rupees)</i>				

(ii)	15—Urban Development (Assistance to Municipalities, Corporation etc.) (Revenue-Voted)	O 66.75 S 9.25 T 76.00	49.03	(-)26.97 (35)
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Against the provision of Rs. 76.00 lakhs for grants to Agartala Municipality, expenditure was only Rs. 49.00 lakhs. Reasons for saving have not been intimated (August 1982).

(iii)	18—Public Health, Sanitation and Water Supply (Revenue-Voted)	O 93.60 S 20.45 T 1,14.05	76.55	(-)37.50 (33)
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Against the provision of Rs. 96.02 lakhs for prevention and control of diseases, expenditure was only Rs. 60.59 lakhs. Reasons for saving have not been intimated (August 1982).

(iv)	25—Social Security and Welfare (Relief and Rehabilitation of displaced persons) (Revenue-Voted)	O 10,06.89 S 5,68.18 T 15,75.07	13,66.21	(-)2,08.86 (13)
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Against the provision of Rs. 15,68.08 lakhs for relief of uprooted people, expenditure was Rs. 13,60.32 lakhs only. Reasons for saving have not been intimated (August 1982).

Sl. No.	Number and name of the grant/sub-grant or appropriation	Amount of provision Original (O) Supplementary (S) Total (T)	Expenditure	(+) Excess (-) Saving (and percentage to total provision)
<i>(in lakhs of rupees)</i>				

(v)	32—Community Development (Revenue-Voted)	O 91.70 S 3,99.79* T 4,91.49	1,64.65	(-)3,26.84 (66)
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Against the provision of Rs. 46.85 lakhs for roads, expenditure was Rs. 24.66 lakhs. There was also a saving of Rs. 2,88.16 lakhs against the provision of Rs. 3,51.03 lakhs for improvement of village road link. Reasons for saving have not been intimated (August 1982).

(vi)	33—Community Development (Water Supply and Sanitation) Revenue-Voted)	O 2,17.40 S 0.58 T 2,17.98	1,67.91	(-)50.07 (23)
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Saving was Rs. 38.12 lakhs against the provision of Rs. 1,01.72 lakhs for sinking of tubewells in West Tripura district (Rs. 19.03 lakhs), South Tripura district (Rs. 9.76 lakhs) and North Tripura district (Rs. 9.33 lakhs). Reasons for saving have not been intimated (August 1982).

Only Rs. 0.58 lakh were spent, out of the provision of Rs. 12.84 lakhs for rural engineering division, Kailashahar ; part of the saving was reportedly due to non-execution of works and non-filling up of posts.

(vii)	37—Capital Outlay on Public Health, Sanitation and Water Supply (Medical) (Voted)	O 32.26	...	(-)32.26 (100)
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The entire provision of Rs. 32.26 lakhs for public health, sanitation and water supply (Centrally Sponsored scheme), Medical department, remained unutilised, reasons for which have not been intimated (August 1982).

* Includes Rs. 3,30.10 lakhs as per details in the supplementary demands for grants of March 1981 against Rs. 4,91.49 lakhs as per the relevant Supplementary Appropriation Act. Information as to whether amendments to the relevant Appropriation Act were issued subsequently is awaited (August 1982).

Sl. No.	Number and name of the grant/sub-grant or appropriation	Amount of provision Original (O) Supplementary (S) Total (T)	Expenditure	(+) Excess (—) Saving (and percentage to total provision)
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(in lakhs of rupees)

(viii)	39—Capital Outlay on Housing (Voted)	O 98.62	40.65	(—)57.97 (59)
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Against the provision of Rs. 27.82 lakhs for general services, expenditure was Rs. 14.22 lakhs. There was a saving of Rs. 39.54 lakhs against the provision of Rs. 58.50 lakhs for upgradation of Standard of Administration as per award of Seventh Finance Commission. Reasons for saving have not been intimated (August 1982).

(ix)	39—Capital Outlay on Special and Backward Areas (N.E.C. Schemes for Roads and Bridges) (Voted)	O 1,16.50	43.59	(—)72.91 (63)
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Against the provision of Rs. 1,16.50 lakhs for district roads, expenditure was only Rs. 43.59 lakhs. Saving was stated to be due to slow progress of work for non-availability of materials.

(x)	39—Capital Outlay on Roads and Bridges (Voted)	O 6,11.00 S 65.82 T 6,76.82	5,58.69	(—)1,18.13 (17)
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Against the provision of Rs. 1,95.00 lakhs for construction of strategic and border roads, expenditure was Rs. 71.75 lakhs only. Saving was due reportedly to slow progress of work.

(xi)	40—Capital Outlay on Co-operation (Voted)	O 47.85 S 43.07 T 90.92	64.69	(—)26.23 (29)
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Against the provision of Rs. 65.14 lakhs for consumers' co-operatives, expenditure was Rs. 39.74 lakhs only due mainly to withdrawal of concurrence by the Government to incur expenditure in view of the overdraft position of the State.

Sl. No.	Number and name of the grant/sub-grant or appropriation	Amount of provision Original (O) Supplementary (S) Total (T)	Expenditure	(+) Excess (—) Saving (and percentage to total provision)
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(in lakhs of rupees)

(xii)	42—Capital Outlay on Food (Voted)	O 10,01.73 S 2,55.00 T 12,56.73	8,53.45	(—)4,03.28 (32)
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Against the provision of Rs. 10,05.50 lakhs for purchase of foodgrains from Central pool, expenditure was Rs. 8,09.51 lakhs. Only rupees 4.38 lakhs were spent, out of the provision of Rs. 1,71.00 lakhs for purchase of essential commodities for buffer stock. There was a saving of Rs. 7.75 lakhs in respect of food processing (provision : Rs. 11.00 lakhs). Saving was also there for Rs. 27.26 lakhs in respect of subsidy on levy sugar (provision : Rs. 50.00 lakhs). Reasons for saving have not been intimated (August 1982).

(xiii)	43—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects (Voted)	O 3,00.00 S 75.00 T 3,75.00	3,32.92	(—)42.08 (11)
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Against the provision of Rs. 2,55.00 lakhs for Irrigation projects, expenditure was Rs. 2,22.94 lakhs. There was a saving of Rs. 23.45 lakhs against the provision of Rs. 67.40 lakhs for embankment works. Reasons for saving have not been intimated (August 1982).

(xiv)	48—Internal Debt of the State Government (Charged)	O 7,09.00	6,05.58	(—)1,03.42 (15)
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Rupees 5,98.00 lakhs were spent, out of the provision of Rs. 7,00.00 lakhs for repayment of ways and means advances from the Reserve Bank of India. Reasons for saving have not been intimated (August 1982).

(xv)	48—Loans to Government Servants, etc. (Voted)	O 2,32.00 S 17.00 T 2,49.00	1,36.82	(—)1,12.18 (45)
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Against the provision of Rs. 1,25.00 lakhs for festival advances, expenditure was only Rs. 93.10 lakhs. There was also a saving of 74.78 lakhs for other advances, against the provision of Rs. 75.00 lakhs, due mainly to less demand for cycle and gale advances.

2.4 Supplementary grants/charged appropriations

Significant cases of unnecessary, excessive and inadequate supplementary grants are given below :

(i) Cases, where supplementary grants (exceeding Rs. 25 lakhs in each case) remained wholly unutilised are those mentioned at serial nos. (x) and (xii) of paragraph 2.3.

(ii) Cases, where supplementary grants (exceeding Rs. 25 lakhs in each case) proved excessive by more than Rs. 25 lakhs and 10 per cent of total provision are those mentioned at serial nos. (iv), (v), (xi) and (xiii) of paragraph 2.3.

(iii) In the following 4 cases, supplementary grants exceeding Rs. 25 lakhs in each case proved inadequate by more than Rs. 25 lakhs and 10 per cent of total provision (reasons for excess, where available, are mentioned in paragraph 2.2) :

Sl. No.	Number and name of the grant/sub-grant or appropriation	Original grant/appropriation	Supplementary grant/appropriation	Expenditure	Excess
		(in lakhs of rupees)			
(i)	36—Capital Outlay on Public Health, Sanitation and Water Supply	1,30.00	30.40	1,90.22	29.82
(ii)	43—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	1,88.86	44.00	2,74.98	42.12
(iii)	43—Capital Outlay on Power Projects	5,57.00	28.00	7,95.96	2,10.96
(iv)	48—Loans and Advances from the Central Government (Charged)	45.00	26.75	27,59.50	26,87.75

2.5 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 depart-

mental figures of expenditure with those in the books of the Accountant General. In 1980-81, out of 171 Controlling Officers, 14 Controlling Officers had not done the reconciliation (December 1981) involving an amount of Rs. 27,93.05 lakhs although the matter was taken up with the Government from time to time.

2.6 Non-receipt of explanations for savings/excesses

After close of the financial year, detailed Appropriation Accounts showing the final grant/appropriation and the actual expenditure under each unit of appropriation are sent to the Controlling Officers for acceptance of the figures and furnishing reasons for the variations.

In 1980-81, despite issue of instructions to the departments by the Finance Department from time to time for furnishing explanations for variations to the Accountant General within the stipulated period (ending 28th May 1982 in all cases), the explanations for variation in respect of only 10 grants/appropriation were received in time out of the 165 grants/appropriations. Even by the end of August 1982, the explanations in respect of 126 grants had not been received from the various departments for inclusion in the Appropriation Accounts for the information of the Legislature.

PUBLIC WORKS DEPARTMENT

2.7 Undue financial aid to supplier to avoid lapse of budget provision

The Tripura Small Industries Development Corporation Limited, a Government Company, quoted in July 1979 the rate of Rs. 250 per thousand bricks ex-kiln plus taxes for supply of bricks to the Public Works Department. The Company revised (September 1979) the rate to Rs. 275 plus taxes due to increase in the price of coal. The Company also asked (October 1979) for an advance of Rs. 2.00 lakhs required for investment in brick kiln project. The rate of Rs. 275 was further raised (December 1979) to Rs. 295 plus taxes on the ground that the rate agreed to earlier was subject to advance payment which was not made by the Public Works Department. The Executive Engineer, Agartala Division No. III accepted the rate of Rs. 295 with the approval of the Supply Advisory Board and entered (January 1980) into an agreement with the Company for manufacture

and supply of 20 lakhs of first class bricks with stipulated date of completion on 31st March 1980. In addition to the contracted quantity, the company agreed (March 1980) to supply another 10 lakh bricks at the same rate. The supplier supplied only 1.69 lakh bricks by 31st March 1980 (cost : Rs. 0.50 lakh plus sales tax Rs. 0.05 lakh). Meanwhile, the supplier requested (28th March 1980) for payment of Rs. 9.74 lakhs (inclusive of the sales tax of Rs. 0.89 lakh) towards full value of 30 lakh bricks. The department, with the concurrence of the Finance Department, made an advance payment of Rs. 9.74 lakhs on 31st March 1980, the last day of the financial year to avoid lapse of fund. The supplier supplied only 9.46 lakhs bricks (cost : Rs. 3.07 lakhs inclusive of sales tax of Rs. 0.28 lakh) during April 1980 to April 1981.

Thus, while the rate was increased from Rs. 275 to Rs. 295 for non-payment of advance of Rs. 2 lakhs, Rs. 9.74 lakhs being full value of the 30 lakh bricks was paid as advance payment to avoid lapse of provision at the increased rate against total receipt of 11.15 lakh bricks only resulting in undue financial aid of Rs. 6.12 lakhs inclusive of sales tax (Rs. 0.56 lakh) to the supplier.

The matter was referred to the Government in September 1981 ; reply is awaited (August 1982).

CHAPTER III
CIVIL DEPARTMENTS
ANIMAL HUSBANDRY DEPARTMENT

3.1 *Regional Exotic Cattle Breeding-cum-Cross Breeding Farm*

3.1.1 *Introductory*

A scheme for establishing a Regional Exotic Cattle Breeding-cum-Cross Breeding Farm at a cost of Rs. 29.90 lakhs was prepared in January 1974. The main objectives of the farm were as follows :

(i) to develop a small nucleus herd of purebred Jersey cattle and a larger herd of crossbred animals of uniform crossbred stock with a definite level of exotic inheritance ;

(ii) to distribute superior purebred and crossbred bulls produced from the farm for breeding the indigenous and crossbred animals produced under a separate scheme, viz., Intensive Cattle Development Programme which was being implemented in the State since 1974 ;

(iii) to distribute purebreds and crossbreds for natural breeding in remote areas for breed improvement ; and

(iv) to supply milk to Agartala Dairy.

The scheme was examined by the North Eastern Council (NEC) and Government of India accorded technical sanction in September 1975. The estimated cost of the revised scheme was Rs. 40.79 lakhs (non-recurring : Rs. 27.51 lakhs ; recurring : Rs. 13.28 lakhs). Expenditure incurred on the scheme during 1973-74 to 1978-79 was Rs. 45.91 lakhs.

From 1979-80 onwards the scheme was to be implemented from the State resources and was to be treated as a non-Plan scheme.

Expenditure incurred on the scheme during 1979-80 and 1980-81 was as under :

1979-80 : Rs. 8.39 lakhs

1980-81 : Rs. 4.45 lakhs

A review of the implementation of the scheme, conducted between July and October 1981 disclosed the following points.

3.1.2 Acquisition of land and filling up of key-post

(i) As per progress report furnished by the Department to the NEC, Rs. 2 lakhs were spent in 1973-74 for acquisition of land while the declaration for the acquisition of land for the farm was made only in February 1975 by the Revenue Department. It was stated (December 1981) in the Government's reply that after its withdrawal the money was deposited with the Collector who took two years to finalise the case. This was in contravention of the rules which prohibit drawal of money from the treasury unless required for immediate disbursement. Action taken against the officials responsible for delay in finalising the case was not known (July 1982).

(ii) A post of Project Officer-cum-Geneticist was envisaged in the scheme. This was a key-post for supervision of proper implementation of the scheme. Though the scheme was being implemented from 1973-74 onwards, the post had not been filled up (December 1981).

3.1.3 Procurement of animals

The table given below indicates the position regarding (i) the requirement of the animals as per scheme (ii) the animals actually procured and (iii) the effect thereof :

Requirement of the animals as per scheme for foundation stock.	Animals actually procured	Effect
Twentyfive jersey purebred cows, 100 crossbred cows with 50 per cent jersey blood and 5 purebred jersey bulls in consideration of the fact that 50 per cent to 62.50 per cent exotic inheritance is required to provide optimum genetic material for best milk production and adaptability to local condition.	Sixtyfive jersey purebred, 45-Holstein-Friesian crossbreds instead of Jersey crossbred ; purchases were made from Bassi Farm in Rajasthan and Izatnagar Farm in Uttar Pradesh. No purebred Jersey bulls were purchased.	Government procured Holstein-Friesian crossbreds as an experimental measure without examining the impact of the change on the scheme. The farm was, therefore, not in a position to produce crossbred bulls with specific level of exotic inheritance to be distributed for breeding the indigenous and crossbred animals produced under Intensive Cattle Development Programme. The purpose of the scheme was, therefore, not fulfilled.

3.1.4 Disease control

A lot of 33 cows was purchased (October 1978) for an autonomous body (fed by Government grant) viz., Small Farmers Development Agency (SFDA) by the Animal Husbandry Department from private farms from Habra and Chakdah areas of West Bengal. The animals, for which no pedigree/history sheets or detailed health records were available, were received in the Government breeding farm for maintenance till their distribution to the farmers as recommended by SFDA. On arrival, the animals were not segregated from the herd purchased from Government Farm for foundation stock though it was reported by the Assistant Director who was deputed to West Bengal for procuring the animals that out of 33 animals so procured, 17 animals had not been vaccinated against infection of foot and mouth disease (FMD). These animals were also not quarantined. FMD broke out in the farm in November 1978 and 7 jersey calves died of disease. Departmental investigation into the causes of this mortality revealed that the source of infection was the herd procured from West Bengal. The overall calf mortality in the farm between 1978-79 and 1980-81 was 47 per cent (66 calves died out of 140 born) while the NEC (Animal Husbandry) Bulletin No.1 stated that mortality rate should not exceed 15 per cent under normal circumstances.

A test carried out (July 1980) of 13 animals revealed that all these animals were suffering from brucellosis. According to Handbook of Animal Husbandry published (1977) by the Indian Council of Agricultural Research, in such a case, the entire herd was to be subjected to test and infected animals segregated. Preventive and curative measures taken, after test was carried out, for segregation and treatment, were not on record.

Post-mortem reports revealed that one heifer in December 1979 and two calves in December 1980 died of tuberculosis in the Farm. As prescribed in the Handbook, once existence of tuberculosis is detected in a herd, all the animals in the herd should be subjected to the tuberculin test for prompt segregation of the animals infected with the disease and taking remedial measures. The fact and result of this test were to be recorded in the individual health card for each animal. The health cards had, however, no entries of any such test and its result.

3.1.5 Maintenance of pedigree records

A pedigree/history sheet was required to be maintained for each animal indicating, *inter alia*, parentage and produc-

tivity of female ancestors. It was noticed that there was no information as to productivity of female ancestors in respect of 28 animals procured in August 1978 in their pedigree/history sheets.

In respect of 33 animals procured in October 1978, 17 animals in September 1979 and 4 out of 40 animals in December 1979, pedigree/history sheets were not obtained at all from the sources of procurement.

The Government stated (December 1981) that the Indian Veterinary Research Institute, Izatnagar was being pursued to supply pedigree records in respect of 28 animals. Action taken in respect of other 33 animals could not be specified.

3.1.6 Feeding of animals

The balanced feed mixture formulated by the Indian Standards Institute was 50 per cent wheat bran, 30 per cent oilcake and 20 per cent gram chuni. A test-check of consumption pattern during 1979-80, however, indicated that the concentrate mixture offered to animals was made up of 54 per cent wheat bran, 42 per cent oilcake and 4 per cent gram chuni. It would, therefore, appear that the animals were not fed with balanced diet. In February 1981, the Officer-in-Charge of the farm reported that milk yield during the First lactation of some cows only was upto the mark and the milk yield during the second lactation of these cows showed a decreasing trend though the milk yield should have gradually increased upto 3rd or 4th lactation.

As per the scheme, a cow is to be considered as one adult unit, young stock between one year and two years as 1/2 adult unit, and below one year as 1/4 adult unit. As envisaged in the scheme prepared in January 1974, the rate of daily issue of concentrate was to be one kilogram as maintenance ration per adult unit, one kilogram as pregnancy ration per pregnant cow and two kilograms production ration per lactating cow for every five kilograms of milk produced by it.

The Director of Animal Husbandry, however, put the requirement of concentrate as maintenance ration per adult unit as two kilograms. Even if the requirement as indicated by the Director is taken into account, the actual issue of concentrate for feeding of animals each year as per the stock register for feeds far exceeded the requirement so computed, resulting in

additional expenditure on excess issue to the extent of Rs. 2.78 lakhs during 1978-79 to 1980-81 as shown hereunder :

Year	Total strength of animals (converted into adult units)	Concentrate required as per scale contemplated in the scheme	Concentrate required as per scale indicated by the Director	Concentrate actually issued	Excess issue (with reference to column 4)	Rate of purchase	Extra cost involved
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(in lakhs of kilograms)				(rupees (in per kilo-lakhs of rupees))	
1978-79	17,020	0.29	0.46	0.72	0.26	1.64	0.43
1979-80	37,160	0.71	1.08	1.66	0.58	1.36	0.79
1980-81	47,911	0.98	1.46	2.40	0.94	1.66	1.56
							Total : 2.78

On this being pointed out by Audit, the department attributed (November 1981) the wasteful expenditure and managerial failure to running of the farm always by a fresh graduate instead of senior people having advanced knowledge on animal breeding and husbandry, as they were preoccupied with administrative job only.

The Government stated (December 1981) that "it is not a fact that senior officers are not looking after the farm and the junior officers are looking after the farm. The Deputy Director himself is staying there and the whole farm is under his control". However, according to the same Deputy Director, the senior officers were preoccupied with administrative job as stated in the previous sub-paragraph.

3.1.7 Fodder production

In October 1974, the Government of India, issued instructions to the State Government that the farm to be set up under the scheme should be able to produce all the green fodder requirements of the herd all through the year in the form of either green forage or conserved fodder. The State Government spent Rs. 9.40 lakhs during 1973-74 to 1977-78 on acqui-

sition and fencing of 815.7 acres of land (at Radhakishorenagar) out of which at least 677 acres were available for cultivation of fodder. For utilisation of the land available for cultivation, the NEC prescribed a cropping pattern, according to which green fodder like hybrid napier, etc., might be harvested at the rate of 50 tonnes per acre at the minimum from the land available for cultivation. At this rate it was estimated that if all the 677 acres of land were properly cultivated, the department could have supplied green fodder to meet the requirement of 18 times the number of animals maintained in 1980-81, with the expenditure on concentrate being restricted to the minimum. The total area brought under cultivation upto the end of the 1981-82 was, however, only 291 acres. The year-wise acreage is given below :

Upto 1979-80 125 acres

Upto 1980-81 163 acres

Upto 1981-82 291 acres

The Government stated (December 1981) that of the 700 acres (approximately) of land available for green fodder production, only 300 acres (approximately) of land were under cultivation. The farm not being properly protected, if fodder was grown half of it was being taken away by people. Besides, there were also no irrigation facilities.

The Government could not, however, explain why 400 acres of land were not brought under cultivation though the scheme envisaged that for seven months of the year, cultivation of fodder could be taken up under rain-fed conditions.

3.1.8 *Loss incurred on maintenance of sub-standard animals purchased for SFDA*

The department purchased in October 1978, 33 cows (pedigree not recorded) for the Small Farmers Development Agency (SFDA). Though the scheme did not prescribe so, the cows were temporarily kept in the farm for maintenance till their distribution to the farmers. After taking into consideration the receipt from sale of milk produced by the herd (Rs. 0.66 lakhs), the net expenditure incurred by the department on ration fed to the animals upto 1980-81 worked out to Rs. 2.03 lakhs, though it was not decided whether the SFDA or the Government was to bear the cost and no formal agree-

ment in this connection was made. In November 1980, a departmental committee formed for review of the market price of the cows physically examined 18 cows and found them too aged (ages ranging between 8 and 11) to be distributed to the farmers, since it might not be profitable proposition to them. The Committee left it to the department to dispose these animals. The disposal is awaited (September 1982).

The Government stated (December 1981) that the animals purchased for SFDA were kept in the farm just to compare the lactation of different age groups and different blood levels. In this connection, it may be mentioned that the scheme did not provide for any such action. Besides, all these animals were aged as found out by the departmental committee and in the absence of pedigree sheets, it was not clear how the required blood levels of these animals could be ascertained.

3.1.9 *Reproduction and maintenance of calves*

(i) *Percentage of calving*

The percentage of calving during 1979-80 among the milch animals (i.e. lactating and dry cows) was 61 (23 calved out of 38), but this rate declined to 40 (27 calved out of 67) in 1980-81.

(ii) *Care of calves*

Post-mortem reports of 62 calves which died between May 1979 and September 1981 showed that 39 calves died of enteric disorder and 13 of anaemic condition. A routine deworming schedule was incorporated in a brochure published by the department on the occasion of the Ninth Departmental Conference 1980. The schedule prescribed administration of deworming drugs to a calf at least 15 times periodically upto the age of 2½ years. Scrutiny of the deworming register revealed that the full course for deworming as per schedule had not been completed in any case.

When the matter was referred to, the department stated (November 1981) that the necessary materials collected on examination of animals which died of enteric disorder had been sent to Disease Investigation Laboratory, Agartala for thorough investigation. The department was requested (March 1982) to state when the necessary materials were sent to the laboratory, what were the findings of the laboratory and what action was taken on the findings. The reply is still awaited (July 1982).

3.1.10 *Death of animals not supported by post-mortem reports etc.*

Entries for 25 calves, 2 heifers and 1 cow were found to have been struck off in the Livestock Register with a date of death being indicated in each case. But no post-mortem report/death certificate issued by any competent authority in support of such death could be produced by the department.

The Government stated (December 1981) that during the June 1980 disturbances some post-mortem reports could not be prepared by the officers in time. The Government could not, however, clarify why the post-mortem reports in respect of 14 animals which reportedly died before the disturbance were not prepared.

3.1.11 *Summing up*

(i) There was substitution of crossbred cows with 50 per cent jersey blood by crossbred cows with Holstein-Friesian blood of various levels which was not contemplated in the scheme. The scheme was for building up foundation stock with purebred and crossbred jersey animals.

(ii) Many animals died due to mixing of herd purchased from Government farm and private parties (un-vaccinated).

(iii) Pedigree records of cows/ breeding bulls were not obtained/maintained.

(iv) There was excess issue of concentrate for feeding of animals resulting in additional expenditure of Rs. 2.78 lakhs.

(v) The vast potentiality of the land which could produce green fodder to meet the full requirement of 18 times the strength of animals maintained in the farm in 1980-81 remained unutilised.

(vi) The Government incurred a loss of Rs. 2.03 lakhs on maintenance of sub-standard animals purchased for SFDA.

(vii) Deworming schedule was not followed. There were cases of deaths owing to enteric disorder. Results of laboratory investigation were not available.

(viii) There were cases of deaths owing to infectious diseases. There were no records of action taken for preventive and curative measures.

FOOD AND CIVIL SUPPLIES DEPARTMENT

3.2 *Avoidable expenditure on carriage of salt*

Of the 1,000 tonnes of salt purchased by the Food and Civil Supplies Department in March 1979, 839 tonnes were carried by road from Calcutta to Agartala via Dharmanagar between April and August 1979 and the balance quantity of 161 tonnes in October 1979.

It was noticed during audit (January-February 1980) that of the 839 tonnes of salt received at Agartala by August 1979, 291 tonnes were transported back to Dharmanagar between 11th August and 15th September 1979 by road. Expenditure of Rs. 0.42 lakh for transportation and re-transportation of 291 tonnes of salt from Dharmanagar to Agartala and back could have been avoided by the department had proper planning on the requirements and supply of quantity of salt needed at Dharmanagar (en-route) been done at the appropriate time.

The matter was referred to the Government in April 1981; reply is awaited (July 1982).

HEALTH AND FAMILY WELFARE DEPARTMENT

3.3 *National Malaria Eradication Programme*

3.3.1 *Introductory*

The National Malaria Eradication Programme (NMEP), introduced in 1958, envisaged mainly spray of insecticides to avert transmission of parasites, surveillance to detect affected persons and radical treatment of the latter to eliminate the source of infection. Under the programme, insecticides and anti-malarial drugs were supplied by the Government of India free of cost to the State Government, the expenditure on staff, contingencies, etc., being also subsidised by the former. In the context of increase in the incidence of malaria, a modified plan of operation (MPO) was introduced from 1st April 1977 with the objectives of arresting the malaria mortality rate, maintaining the achievements made under the programme till then and checking adverse effects of the disease on industry and agriculture. The plan envisaged, *inter alia*, selective spray operations in areas where the annual parasite index (API), i.e., the number of positive cases noticed per 1000 population, was two and above.

3.3.2 Expenditure on the programme

Expenditure in the State on the programme from the First Five Year Plan to 1980-81 was as under :

Period	Establishment/Contingencies, etc.	Reimbursable incidental charges	Value of materials and equipments including insecticides and anti-malarials supplied by the Government of India.	Total
<i>(in lakhs of rupees)</i>				
1st to 3rd Five Year Plan	33.96	0.62	18.49	53.07
3 Annual Plan	36.58	1.26	9.62	47.46
4th Five Year Plan	85.16	0.30	18.11	1,03.57
1974-75	19.54	0.05	2.89	22.48
1975-76	27.12	0.23	14.97	42.32
1976-77	24.88	0.23	12.85	37.96
1977-78	27.76	...	26.62	54.38
1978-79	33.20	0.49	27.11	60.80
1979-80	38.71	0.09	15.46	54.26
1980-81	41.24	0.07	52.03	93.34
Total	3,68.15	3.34	1,98.15	5,69.64

In addition, an expenditure of Rs. 9.64 lakhs was incurred by the State Government under the Urban Malaria Scheme in Tripura from 1st April 1977 to 31st March 1981 as non-Plan expenditure.

3.3.3 Coverage under spraying operation

(a) In Tripura, it was decided to cover the entire population by spraying operation excluding Agartala urban area under the MPO irrespective of the API in consideration of epidemiological situation and special geographical location

of the State. The population covered/uncovered in each round of spray during 1977 to 1980 was as under :

Year	Total sprayable population in the State as per records of the department	Population covered		Population uncovered	
		1st round	2nd round	1st round	2nd round
<i>(in lakhs)</i>					
1977	17.00	15.38	8.42	1.62	8.58
1978	17.50	10.80	7.25	6.70	10.25
1979	18.00	16.50	14.17	1.50	3.83
1980	18.60	11.86	11.05	6.74	7.55

Reasons for shortfall were not available.

(b) The spraying squads each consisting of one Mate and five labourers were engaged on "no work no pay" basis. The actual expenditure incurred in this connection was, however, not proportionate to the physical achievement. While the percentage of physical achievement to physical target ranged between 52 and 85, percentage of expenditure to financial target* ranged between 85 and 96 resulting in excess expenditure of Rs. 7.27 lakhs as detailed in Appendix 3.1.

(c) According to the circular issued by the Director, NMEP, New Delhi in February 1980, DDT carried a warranty period of two years. It was noticed that no particulars regarding warranty period of any consignment of DDT were kept in the stock register to watch the use of the consignment within the warranty period. Moreover, the department did not check active ingredient contents of DDT on receipt or before use due to non-availability of testing facilities. Thus the department was not in a position to satisfy itself about the effectiveness of the DDT used as anti-malarial measure.

3.3.4 Surveillance

(a) *Collection and examination of blood smears.*

According to the target fixed by the department, at least 100 blood smears were to be collected per 1000 population

* Computed on the basis of the sanctioned strength and the number of maximum days for which a spray worker could be appointed and the approved scale of his wages.

every year for examination. The details of collection and examination of blood smears from 1976 to 1980 are given in the table below :

Year	Population (in lakhs) as estimated by the department	Number of blood smears collected/examined (in lakhs)	Number of blood smears collected per 1000 population	Number of blood smears examined per 1000 population
1	2	3	4	5
1976	16.92	1.53/1.36	90	80
1977	17.31	1.17/1.03	68	59
1978	17.83	1.98/1.65	111	92
1979	18.83	1.53/1.38	81	73
1980	19.23	1.26/1.22	66	63

Thus, in none of the years the targeted rate of blood smears examination could be achieved. This resulted in the API not reflecting the actual malaria situation in the State as subsequently indicated in paragraph 3.3.10.

(b) *Non-confirmation of microscopic work by the Medical Officers*

As envisaged in the Programme, Medical Officers in charge of the Primary Health Centres (PHCs) were to confirm the microscopic work of Laboratory Technicians who were imparted job training for one month. It was necessary on the part of the Medical Officers to confirm all blood smears found positive and a percentage of blood smears declared negative. But in none of the PHCs (out of 27) taken up for review was there any recorded confirmation by the Medical Officers of the blood smears found positive or negative by the Laboratory Technicians during 1977 to 1980.

(c) *Inordinate delay in blood smear examination and radical treatment*

According to the technical directions given by the Director, NMEP, New Delhi, the maximum time lag permissible between collection and examination of blood smears was 7 to 10 days. All positive cases were to be given radical treatment without

delay. The time lags between blood smear collection, examination and radical treatment in 7 out of 27 PHCs for the year 1979 in respect of 774 cases (all positive) is summarised below :

	Blood smear collection and examination	Blood smear examination and radical treatment
Within 10 days	140	301
Between 11 and 30 days	395	257
Between 31 and 60 days	194	110
Between 61 and 90 days	42	44
Over 90 days	3	62
Total :	774	774

(d) *Discrepancy in the report on blood smear examination*

Cross checking of the records maintained at the State headquarters with the basic records maintained at the district unit headquarters of South Tripura disclosed following discrepancies for the year 1980 :

	As per basic records of the district unit	As per annual report compiled by the State headquarters	Difference
Number of blood smears examined	31,661	38,667	7,006
Number of blood smears found positive	3,293	4,153	860

The department was requested (May 1981) to state the reasons for reporting higher figures to the NMEP Directorate, New Delhi ; reply is awaited (July 1982).

3.3.5 *Anti-malarials*

(a) *Excess receipt/issue of 4—Aminoquinoline (4-AQ) tablets*

As per prescribed dosage, each adult patient was to be administered four 4—AQ tablets in presumptive treatment and another four tablets in radical treatment in respect of positive cases. This would mean that maximum requirement of 4—AQ tablets in a year was to be four times the number

of cases available for presumptive treatment and radical treatment. During January 1978 to December 1980, 4.77 lakhs cases were given presumptive and 0.30 lakh cases were given radical treatment. Accordingly, the requirement of 4-AQ tablets during the period was 20.28 lakhs tablets. During January 1978 to December 1980, 101.67 lakh tablets including an opening balance of 18.62 lakhs were available in the stock. Against the requirement of 20.28 lakhs tablets, 59.33 lakhs tablets had been issued for consumption.

With the current level of requirement, the existing stock in hand of 81.39 lakhs tablets would approximately meet the requirement of about 12 years. The value of 81.39 lakhs tablets works out to Rs. 10.39 lakhs.

The possibility of deterioration in the quality and effectiveness of these tablets owing to long storage cannot be ruled out.

(b) *Unauthorised use of Daraprim tablets*

In September 1978, the State Government was apprised of the decision taken by the Government of India in consultation with the World Health Organisation (WHO) to discontinue the use of Daraprim tablets and their immediate withdrawal from the State. The State Government issued instructions in October 1978 to the concerned Medical authorities banning its use. But even after that, 1.75 lakh tablets were consumed in North Tripura District during 1979 as per report (March 1981) of the Chief Medical Officer, North Tripura District. There was an unused balance of 20.34 lakh tablets (including 2 lakh tablets received in June 1980) in the Central store of the State Government.

3.3.6 *Accounting of materials and insecticides*

The value of materials and equipment including insecticides and anti-malarials supplied by the Government of India (on the basis of Government of India's sanctions as per departmental records) during 1976-77 to 1980-81 was Rs. 1,34.07 lakhs. Of these, materials and equipment worth Rs. 32.20 lakhs as detailed in Appendix 3.2 were not entered in the Central stock Registers maintained (category-wise) by the department. Besides, the receipt of 100 tonnes of DDT 75 per cent valued at Rs. 9.77 lakhs supplied by the Government of India during 1976-77 as per their sanction could not be

checked as the relevant stock register was stated (May 1981) to be lying with the Inquiry Authority in connection with a case.

A new stock register for anti-malarial drugs was opened on 6th May 1977 with the ground balance valued at Rs. 0.67 lakh as opening balance. It was stated (August 1981) by the department that the previous stock register related to the period involved in a case referred to the Anti-Corruption and Vigilance Department and hence the ground balance was taken as the opening balance. During audit scrutiny (August 1981) the stock register was found to be available and the value of closing balance on 5th May 1977 as per the old stock register was Rs. 1.30 lakhs. Thus, there was a shortage of anti-malarials worth Rs. 0.63 lakh the new stock register having been opened on the basis of ground balance.

3.3.7 *Non-reimbursement of expenditure*

(a) According to the sanctions issued by the Government of India for supply of materials to the State Government during 1976-77 to 1980-81, Rs. 0.88 lakh being incidental charges were to be reimbursed by the State Government. The State Government did not, however, reimburse the amount.

(b) The State Government did not bear the committed level of expenditure (as was incurred under the programme during 1957-58) from 1969-70 to 1978-79 working out to Rs. 15.40 lakhs at the rate of Rs. 1.54 lakhs per year.

3.3.8 *Urban Malaria Scheme*

A test-check of the records relating to implementation of the scheme disclosed the following irregularities:

(a) There were 8 Superior Field Workers and 34 Field Workers in position during 1977-78 to 1980-81 in Agartala municipal area (15.80 square kilometres) against the requirement of 6 Superior Field Workers and 18 Field Workers as per norms fixed in the Programme. The excess entertainment resulted in an additional expenditure of Rs. 2.45 lakhs on account of pay and allowances (computed with reference to the minimum of the respective time scales).

(b) Total area in linear yards in Agartala Municipal area to be covered in each month was not assessed to enable verification of performance *vis-a-vis* the targeted area. In the absence of daily performance reports required to be submitted

by the Superior Field Workers, it was not clear how the department worked out the area covered and the quantity of larvicides consumed. Twentyfive thousand litres of mosquito larvicidal oil (value : Rs. 0.38 lakh) remained unutilized since November 1979. Anti-larval operation was confined only to spray of larvicides in the drains in exclusion of other types of prescribed measures like deweeding, cleaning, introduction of gambusia or guppies (larva-eating fishes) in water areas. There was nothing on record to indicate that an investigation was made by the department to find out the mosquito breeding sources other than drains for necessary treatment as per the programme.

(c) While only 65 litres of baytax were sufficient to cover 1.30 lakh population of Agartala municipal area in 1979 and 1980, the department used baytax far in excess of requirement together with other types of larvicides as detailed below :

Year	Issue
1979	(i) 102 litres of baytax
	(ii) 27,430 litres of MLO
	(iii) 37 kilograms of parisgree
	(iv) 7.5 litres of abate
1980	120 litres of baytax

The cost of excess larvicides used during these two years works out to Rs. 0.72 lakh.

3.3.9 Entomological work

In order to determine different types of insecticides to be used depending on the susceptibility status of the parasite carrier by entomological data in different areas, an entomological set up was necessary.

An Entomologist was in position during November 1972 to August 1977. It was, however, stated by the department (May 1981) that as there was no man other than the Entomologist, proper study could not be taken up. Under the modified plan of operation introduced from 1st April 1979, one post of Assistant Entomologist and one post of In-

pector were approved by the Director, NMEP, New Delhi. The posts were not filled up. The State Government sought approval (May 1979) of an entomological cell from the Government of India ; the approval was not received (December 1981). As such it would appear that there was no entomological work in the State and insecticides were used without any susceptibility study of the parasite carrier.

3.10 Epidemiological situation

The NMEP unit in Tripura was in the attack phase at the end of 1976-77 (i.e. immediately before the modified plan of operation was introduced) as was at the commencement of the programme in 1958-59. Reduction of annual parasitic index to 0.1 was not achieved by the unit during the period to qualify for entering the consolidation phase. The following are the epidemiological data for the period from 1976 to 1981 as compiled by the department :

Year	Population (in lakhs)	Number of blood slides examined (in lakhs)	Number of blood slides found positive	Annual parasite index i.e. number of positive cases per thousand (API)	Annual blood examination rate i.e. percentage of (3) to (2)	Slide positive rate i.e. percentage of (4) to (3)
1	2	3	4	5	6	7
1976	16.92	1.36	7171	4.24	8.0	5.3
1977	17.31	1.03	4332	2.50	5.9	4.2
1978	17.83	1.65	12712	7.13	9.2	7.7
1979	18.83	1.38	10769	5.72	7.3	7.8
1980	19.23	1.22	6363	3.31	6.3	5.2
1981	21.47	1.21	6112	2.85	5.6	5.1

As the prescribed percentage of population (10 per cent) could not be covered in examination of blood smears (vide column 6) the API and the slide positive rate cannot reflect the actual malaria situation in the State. Specific reasons for shortfall in collection of blood smears were not given by the

Department. Evaluation Team No. 1 constituted by the Government of India, after visiting the State in February 1979, also observed that actual incidence was higher than the API reported.

3.3.11 *Summing up*

(i) Expenditure on various eradication programmes from Ist Five Year Plan (July 1953) upto 1980-81 was Rs. 5.69.64 lakhs. After incurring this huge expenditure the API during 1981 was reduced to only 2.85. Even the API of 2.85 in 1981 did not reflect the actual malaria situation in the State as enough blood smears were not examined.

(ii) Insecticides were used without any entomological work to determine the susceptibility status of the parasite carrier.

(iii) Spraying operation did not cover the population required to be covered.

(iv) There was deficiency at every stage of surveillance activity.

(v) DDT was used in spray operation without carrying out any test regarding its effectiveness due to non-availability of testing facilities.

(vi) Materials and equipment worth Rs. 32.20 lakhs could not be located in the Central Stock Register.

(vii) There was also a discrepancy of anti-malarials drug valued at Rs. 0.63 lakh between the closing balance as on 5th May 1977 and opening balance as on 6th May 1977.

(viii) The State Government did not reimburse Rs. 0.88 lakh being the incidental charges of the materials supplied by the Government of India during 1976-77 to 1980-81.

(ix) The committed level of expenditure (Rs. 1.54 lakhs per year) was not borne by the State Government from 4th Plan period onwards upto 1978-79.

The matter was referred to the Government in October 1981 ; reply is awaited (July 1982).

3.4 *Purchase of jeep chassis*

In February 1979, the Director of Health Services, Agartala placed orders on a Calcutta firm for supply of 5 ambulance vans by March 1979. The firm while expressing their inability

in February 1979 to supply the same by March 1979 suggested that they could arrange supply of jeep chassis in April 1979 on which the fabrication of ambulance bodies could be arranged by the department provided confirmed orders and cent per cent advance payment were received. The rate per jeep chassis (prevailing rate) was quoted as Rs. 50,310 including 4 per cent Central Sales Tax (CST), ex-works Bombay and transportation charges from Bombay to Agartala as Rs. 0.02 lakh. The price was subject to change and the ruling price on the date of delivery would be applicable. Accordingly, the Director of Health Services placed (March 1979) fresh supply orders for 5 jeep chassis and requested the firm to intimate the amount to be paid in advance. As intimated by the firm, the department purchased a bank draft for Rs. 2.52 lakhs on State Bank of India on 31st March 1979. The bank draft was despatched to the firm only on 4th July 1979. According to departmental records, the bank draft could not be despatched pending decision as to whether cent per cent advance could be made to the firm before actual delivery of the vehicles and whether any agreement could be made with the firm before making such advance payment, though the supply order was placed knowing that cent per cent advance payment would have to be made and ultimately the advance payment was made without any agreement.

Of the five jeep chassis, delivery of four numbers was taken in November 1979 at a cost of Rs. 2.30 lakhs (price increased to Rs. 57,465 from October 1979 including 4 per cent CST) and remaining one was delivered by the firm in October 1980 at a cost of Rs. 0.66 lakh (price increased again from July 1980). The difference of cost of jeep chassis amounting to Rs. 0.44 lakh due to increase in prices between March 1979 and July 1980 was paid to the firm in April and September 1980. The delay in remitting the bank draft by the department to the firm resulted in an extra expenditure amounting to Rs. 0.44 lakh to the Government.

The Government stated (July 1982) that "delivery is determined by the seller not with reference to date of advance payment". In this connection, it may be pointed out that while the price increased from October 1979, the firm agreed to supply jeep chassis in April 1979 provided confirmed orders and cent per cent advance payment were received thereby determining the delivery with reference to the date of advance payment.

TRIBAL WELFARE DEPARTMENT

3.5 *Special Nutrition Programme*

3.5.1 *Introductory*

As a measure against malnutrition and under-nutrition among children belonging to lower socio-economic strata, the Government of India formulated a Special Nutrition Programme in July 1970 to provide supplementary nutrition to the children upto the age of 6 years and also expectant and nursing mothers in tribal areas and slum areas of cities/towns having a population of one lakh or more.

In Tripura, the programme was sanctioned for implementation from August 1970. The expenditure on the scheme during 1970-71 to 1980-81 was Rs. 2,28.77 lakhs against the budget provision of Rs. 2,51.42 lakhs. A test-check (April-May 1981) of the records relating to implementation of the programme revealed the points mentioned in the succeeding paragraphs.

3.5.2 *Non-maintenance of identity cards*

According to the instructions issued in July 1971 by the Government of India, identity cards were to be maintained in each centre. Identity cards, though issued initially, were discontinued after 1970-71 as, according to the Government, the attendance registers which were to contain the particulars of beneficiaries indicating name, age of the child and expectant/nursing mothers would serve the purpose of the identity cards. Records of 179 feeding centres in the office of 4 blocks (out of 17 blocks) and 4 feeding centres in the office of the District Tribal Welfare Officer (West) were test-checked. The check revealed that the age of the beneficiaries had not been noted in any of the attendance registers whose records were test-checked. The result was that the attendance registers without all necessary particulars did not serve the purpose of identity cards. Consequently, it cannot be said that the benefits were received by those for whom the scheme was meant.

3.5.3 *Health inputs*

The programme envisaged, besides provision of food, vitamin tablets and immunisation, periodical medical examination of the beneficiaries to be conducted by a doctor once in two months commencing from the first week after the commencement of the programme (August 1980) and maintenance of health records indicating beneficiary-wise inputs to be provided.

The Director of Health Services was requested (October 1971) by the State Government to instruct all Medical Officers stationed at the primary health centres/dispensaries/hospitals to help in the periodical check-up of the children in the feeding centres by rotation at the request of the Sub-divisional Officers. Such instructions were issued by the Director of Health Services only in December 1977. The visiting medical officers were required to record their observations in the registers against each beneficiary. No such beneficiary-wise register was maintained in the blocks test-checked. In the absence of such registers, it could not be verified in audit whether the required medical check-up was undertaken.

The Government stated (December 1981) that this part of the programme (health inputs) could not be streamlined properly though this formed an essential step to derive the full benefit of the programme.

3.5.4 *Arrangement for safe drinking water*

One of the basic requirements for effective implementation of the programme was arrangement for supply of safe drinking water in the locality. In September 1972, Government of India (Department of Social Welfare) emphasised the need for such drinking water and wanted the department concerned to submit reports regarding the existing arrangements for safe drinking water in every feeding centre and locality indicating types of water available i.e., pipe water, tubewell water, etc. There was nothing on record to show that proper arrangement existed for safe drinking water. There was also nothing on record to indicate that the reports wanted by the Government of India had been submitted.

3.5.5 *Purchase and utilisation of weighing machines*

One of the ways to evaluate the impact of implementation of the programme was periodical check-up of the beneficiary. The programme envisaged that one weighing machine for every 12 centres in tribal areas and one weighing machine for every 8 centres in urban areas were to be supplied. Between 1975-76 and 1980-81, the number of feeding centres both in tribal and urban areas rose from 465 to 834 (tribal areas : 814 ; urban areas : 20). Against the requirement of 71 weighing machines according to above mentioned norm, only 46 machines were purchased upto 31st March 1975. Of these, 15 machines were distributed to 10 implementing officers (Block Development

Officers, Project Executive Officers and District Tribal Welfare Officer, West) and 13 machines (cost : Rs. 0.06 lakh) were in stock in unserviceable condition. There was no record to indicate how the remaining 18 machines (cost : Rs. 0.08 lakh) had been distributed. Of the 15 machines distributed, one machine was supplied to Bishalgarh Block and 6 machines to the Office of the District Tribal Welfare Officer (West), the records of which were test-checked. There was, however, no record of any weighing and medical check-up.

The Government stated (December 1981) that weighing machines had been purchased for periodical check-up of children. But these being sensitive machines were prone to going out of order quickly. Facility for repairing the machines being absent, many of the machines were lying out of order in various centres.

3.5.6 Co-ordination and supervision

The Director of Welfare for Scheduled Castes and Scheduled Tribes issued (April 1977) instructions to the effect that Extension Officers of the Tribal Welfare Department and the village level workers should make surprise visits and verify the stock physically and check-up the number of beneficiaries and record their comments in the register indicating the date of visit. There was, however, no record to indicate that the feeding centres had been so checked-up. The Block Development Officer, Matabari visited (December 1978) three feeding centres and found the attendance of children on counting between 48 and 57, though in the attendance register, attendance for 75 children in each centre was found to have been recorded every day for last several months. He also detected *inter alia* the following defects during his inspection :

- (i) Commodities were not being issued after roll call of the children.
- (ii) Stock book of commodities, i.e., rice, dal, salt, mustard oil, etc., was not being maintained properly.
- (iii) Physical verification of stock was not being done at regular intervals.
- (iv) Inspection book was not introduced. No inspection report of the Extension Officer was found available.

The Government stated (December 1981) that efforts were being made to intensify the checking and inspection of feeding centres.

3.5.7 Periodic evaluation

In December 1976, the department having evaluated the programme in the feeding centres of one of the blocks (out of 17), noticed the following defects :

- (i) Weighment of the children at regular intervals was not done and recorded.
- (ii) There was no proper and regular check-up by way of surprise visit to various feeding centres by field staff.
- (iii) Iron-cum-Folic Acid tablets were distributed to the centres, but no records were maintained to show how many beneficiaries had been covered and for how many days.

These were pointed out by the Director of Welfare for Scheduled Castes and Scheduled Tribes to all Project Executive Officers and Block Development Officers implementing the programme for rectifying the defects.

The test-check of the records by Audit (April-May 1981), found the same defects, as pointed out by the department in 1976, continuing.

The Government stated (December 1981) that the points raised would be looked into thoroughly and remedial measures would be adopted for better running of the programme. Further developments are awaited (July 1982).

3.5.8 Other topics of interest

(a) Maintenance of initial records

The scrutiny of the records of centres in 4 blocks (out of 17) and District Tribal Welfare Officer (West) revealed that the physical verification of stock had not been conducted. The stock register of food materials was not signed by the Gazetted Officer in almost all the centres.

(b) Double drawal

In March 1979, the Block Development Officer, Kumarghat submitted a bill for Rs. 11,965 (bill No. 1115 dated 17th March 1979) to the Kailashahar Treasury towards payment of the cost of rice supplied by the Food and Civil Supplies Department for the Programme. The bill was prepared on the basis of credit memo (placed by the Sub-divisional Officer, Kailashahar (Food) representing the value of rice supplied to Block Development Officer, Kumarghat. Subsequently another bill was prepared

for the same amount on the basis of the office copy of the credit memo and presented by the Block Development Officer, Kumarghat to the Kailashahar Treasury on the plea that original bill was not traceable in the treasury.

During compilation of the accounts by the Treasury staff it was detected that the aforesaid amount had been drawn twice against the same bill No. 1115 dated 17th May 1979. The Drawing Officer did not, however, obtain any non-payment certificate from the treasury/bank when the bill for the second time was presented to the treasury. The voucher in support of the payment was wanting from the treasury (May 1981). The supporting papers/ documents could not be made available to Audit as the relevant papers were stated to have been seized by the police in July 1979. The police investigation report was awaited (May 1981).

The Government stated (December 1981) that on receipt of the review note from the Accountant General, the Block Development Officer, Kumarghat had been asked to submit his comments on the matter. His comments were awaited by the Government.

3.5.9 *Summing up*

(i) Though Rs. 2,28.77 lakhs were incurred on the programme during 1970-71 to 1980-81, the impact of the programme on the actual beneficiaries could not be verified in audit in the absence of record regarding age in the attendance registers, reports of medical check-up and record of weighment and availability of safe drinking water. The Government admitted (December 1981) that the health input could not be properly streamlined though this formed an essential step to derive full benefit of the programme.

(ii) There was lack of supervision and co-ordination at all levels and the Government stated (December 1981) that efforts were being made to intensify the checking and inspection of the feeding centres.

(iii) The same defects as pointed out by the department in 1976 were also noticed in records of centres test-checked by Audit in April-May 1981. The Government stated (December 1981) that the points would be looked into thoroughly.

(iv) The Block Development Officer, Kumarghat drew Rs. 0.12 lakh twice from the Kailashahar Treasury against the same bill.

CHAPTER IV WORKS EXPENDITURE PUBLIC WORKS DEPARTMENT

4.1 *Extra expenditure in purchase of an air compressor*

The Chief Engineer, Irrigation and Flood Control placed (January 1979) a requisition on the Executive Engineer, Mechanical Division (centralised purchasing authority) for four "three cylinder aircooled high pressure portable diesel-engine driven air compressors". Tenders were invited (March 1979) and lowest offered rate of Rs. 1.98 lakhs each inclusive of Excise Duty and Central Sales Tax F. O. R. Delhi by supplier "A" was accepted as recommended by the Supply Advisory Board. The department accorded (September 1979) sanction for purchase of two (against requirement of four) air compressors without recording reasons for reduction in number. Supply orders were placed (October 1979) and two air compressors were received in May 1980. Meanwhile, the Chief Engineer placed (April 1980) requisition for another air compressor of the same specification. Since the earlier contract was alive, the department negotiated with the same supplier who agreed to supply the third air compressor at the old rate of Rs. 1.98 lakhs, though the prices had gone a bit high, provided supply order was placed during the month of June 1980. The department instead of placing orders on supplier "A" (reasons not on record), invited fresh tenders (June 1980). The same supplier "A" stood lowest and his negotiated rate of Rs. 2.25 lakhs inclusive of Excise Duty and Central Sales Tax was accepted and supply orders F.O.R. Delhi placed (October 1980) with the stipulated date of completion of supply as 12th December 1980 (extended upto 15th January 1981). The compressor was received in March 1981.

Due to non-purchase of the third air compressor at the negotiated rate of June 1980, the department had to incur extra expenditure of Rs. 0.27 lakh.

The matter was referred to the Government in December 1981; reply is awaited (July 1982).

4.2 *Extra expenditure due to department's failure to provide clear site*

The administrative approval and expenditure sanction for the work "Improvement of existing Jail Ashram Road/pre-

paration of sub-grade, soling, metalling and pre-mix carpeting" were accorded in April 1973 and July 1974 respectively. The work was awarded by the Public Works Department to a contractor in August 1978 with stipulated date of completion as 22nd February 1979. The department, however, could not provide clear site to the contractor by the stipulated date for completion due to delay in shifting of water supply line, telephone posts and electric posts, the action for which was initiated only in August 1978. After partial execution of the work, the contractor requested (23rd February 1979) the department to finalise the contract as they could not provide clear site by the stipulated date of completion.

The department neither provided clear site nor extended the time for completion before expiry of the validity of the contract. Provisional extension was granted (28th February 1979) upto 31st March 1979 and the contract was rescinded on 23rd March 1979 at the cost and risk of the original contractor. The balance work was awarded (January 1980) to second contractor at a higher rate involving extra cost of Rs.1.83 lakhs. The first contractor sought (December 1979) for arbitration on the ground that it was not justified to rescind the dead contract as provisional extension of time was not granted before expiry of the validity period for execution of the contract and clear site was also not made available. Additional Chief Engineer was appointed as Arbitrator. The Arbitrator upheld (March 1981) the reasons stated by the contractor and gave his verdict for closure of the contract without levy of compensation and also for releasing the sums due to the contractor together with six per cent interest.

Had timely action been taken by the department either towards providing clear site to the first contractor, or to extend the period of validity of first contract in time, the extra expenditure of Rs. 1.83 lakhs could have been avoided.

The matter was referred to the Government in September 1981 ; reply is awaited (July 1982).

4.3 Construction of houses for the economically weaker sections of the society

In November 1979, it was intimated by the Planning Commission that the General Insurance Corporation would make loans available for village housing projects and houses for the economically weaker sections of the society. In December 1979, a scheme was accordingly prepared by the State

Public Works Department for construction of 60 houses at Kalikapur at a distance of 5 K.M. (Approx.) from Agartala town, at a total cost of Rs. 11 lakhs including all internal services like water supply, sanitary and electric installations, etc.

In January 1980, the State Public Works Department prepared an estimate for Rs. 7.25 lakhs for development of site for construction of these houses, the break-up of which was as follows :

	<i>(in lakhs of rupees)</i>
(i) Construction of approach road	0.73
(ii) Development of site	4.19
(iii) External water supply and sanitary installation, etc.	1.50
(iv) External electric supply	0.10
	<hr/> 6.52
Add 3 per cent contingency	0.19
	<hr/> 6.71
Add 8 per cent agency charges	0.54
	<hr/> 7.25

The expenditure in this connection was to be met by the Tribal Welfare Department from their budget. Out of this estimate, items for approach road and site development (cost : Rs. 5.47 lakhs) were approved by the State Government and other items of work external water supply and external electrification (cost : Rs. 1.78 lakhs) were not approved on the ground that provision of funds in the budget of the Tribal Welfare Department was not sufficient. A detailed estimate for Rs. 5.06 lakhs was technically sanctioned by the State Public Works Department in June 1980. The tenders for site development work were invited in August 1980 and the work was awarded to a contractor with stipulated date for completion of the work as 2nd June 1981.

Owing to slow progress of work by the contractor, the contract was rescinded in July 1981. Meanwhile, the contractor

was paid upto third running account bill Rs. 0.66 lakh in March 1981. The balance work was awarded to another contractor only in January 1982.

Though the balance work for site development was awarded in January 1982, the State Government received loan of Rs. 11 lakhs from the General Insurance Corporation as early as in August 1980 and accorded Administrative approval and expenditure sanction for the estimate for Rs. 11 lakhs in October 1980. According to the terms and conditions of the loan the principal was repayable in 25 equal annual instalments starting from May 1981 and interest was payable half-yearly in May and November at prescribed rates. Accordingly, the first instalment of repayment of principal of Rs. 0.44 lakh was paid by the State Government in May 1981 and two instalments of interest amounting to Rs. 0.22 lakh and Rs. 0.43 lakh were paid in November 1980 and May 1981 respectively.

The Government stated (April 1982) that the loan of Rs. 11 lakhs received from the General Insurance Corporation in August 1980 had been credited to State exchequer and the money was not kept idle. The Government reply is, however, silent on why the money had been drawn in haste with the result that even the site is not ready for construction of houses and the repayments of loan have already started.

4.4 *Purchase of unspecified and sub-standard stone boulders/chips*

The Executive Engineer, Southern Division No. II obtained (without inviting tenders) during the years 1972-73 and 1973-74 the following quantity of stone boulders and stone chips against 27 agreements for the work "Improvement (carpeting) of weak stretches of Manubazar to Srinagar Road".

	1972-73	1973-74	Total
	<i>(in cubic metres)</i>		
Stone boulders	494.58	470.49	965.07
Stone Chips	57.28	216.36	273.64

By converting a part of the quantity of boulders mentioned above, another quantity of 226.36 cu.m. stone chips was made for use in strategic road by Southern Division No. II. The size of all 500 cu.m. (273.64 plus 226.36) stone chips was

12.5 mm. whereas the standard size of stone chips is 10mm. for use in carpeting work. These stone chips were lying in the stockyard at Manubazar and Kalacherra.

In March 1978, the Additional Chief Engineer decided to utilise stone chips (500 cu.m.) in carpeting work of strategic road after screening and testing the quality. Accordingly, samples of stone chips were sent to the laboratory for tests (December 1979) and as per test report (December 1979) the abrasion loss value was 52.56 per cent as against the standard maximum of 35 per cent. The Superintending Engineer (3rd Circle) was, therefore, of the view that 500 Cu. m. stone chips (cost: Rs. 1.03 lakhs) being of unspecified quality were unsuitable for use in any work. A survey report was submitted (July 1980) to the Chief Engineer for write off of the value of stone chips; further developments are awaited (July 1982).

The Executive Engineer, Southern Division No. III procured during March 1981 to August 1981 421.04 cu.m. stone chips of 10 mm. at the rate of Rs. 550 per cu. m. for carpeting work of the road.

Rupees 2.32 lakhs incurred in this purchase could have been avoided had the stone chips (500 cu.m.) procured by the Executive Engineer, Southern Division No. II, been of specified quality.

The matter was referred to the Government in December 1981; reply is awaited (July 1982).

CHAPTER V
STORES AND STOCK

5.1 *Synopsis of stores accounts*

A synopsis of stores accounts for 1980-81 of departments generally handling stores is given below :

Department	Nature of main stores	Opening balance on 1st April 1980	Receipts	Issues	Closing balance on 31st March 1981
<i>(in lakhs of rupees)</i>					
(i) Health and Family Welfare	Medicines, furniture, surgical instruments, miscellaneous articles, etc.	54.71	99.45	98.97	55.19
(ii) Public Works (Power Projects Wing)	A.C.S.R. conductors, transformers, copper wire and other consumable stores	0.19	2,69.17	2,51.04	18.32
(iii) Public Works (Roads and Buildings Wing)	Small stores, building materials, metals, fuels and painters' stores.	(—)47.14	4,21.73	3,93.91	(—)19.32 (a)

(a) *Minus* balance was due to non-adjustment of debits for stores received from various sources.

5.2 *Accounts not received*

The stores accounts for 1980-81 of Agriculture, Animal Husbandry, Civil Defence, Education, Finance, Food and Civil Supplies, Forest, Home (Fire service), Industries, Jail, Police, Public Relations and Tourism and Printing and Stationery departments have not been received (July 1982).

The departments which defaulted in sending accounts for some of the earlier years also were Agriculture, Food and Civil Supplies (for past 7 years), Public Relations and Tourism (for past 5 years) and Animal Husbandry (for past 4 years).

PUBLIC WORKS DEPARTMENT

5.3 *Stock registers*

The register of stock in a Public Works division is required to be closed at the end of each year and reviewed by the divisional officer to ensure that the stock consists only of serviceable and necessary articles and that the stores are priced keeping in view the prevailing market rates.

Out of thirty six divisions functioning in the State during 1980-81, in eighteen divisions there was no stock during 1980-81. Fifteen divisions (Agartala Division No. I, Agartala Division No. IV, Amarpur Division, Ambassa Division, Electrical Division No. I, Electrical Division No. II, Electrical Stores Division, Gumti Civil Division, Gumti Electrical Division, Mechanical Division, Public Health Engineering Division No. II, Southern Division No. I, Southern Division No. II, Stores Division and Teliamura Division) had not furnished the position of their stock registers (July 1982).

The remaining three divisions had completed their stock registers for the year 1977-78 only.

In some divisions the registers had not been closed for earlier years also e.g., Southern Division No. II (for 16* years), Electrical Division No. II (for 9* years) and Electrical Stores Division (for 7* years).

* In the absence of the latest information from the divisions, this is based on information in earlier years.

The matter was referred to the Government in April 1982; reply is awaited (July 1982).

5.4 *Excess over reserve stock limit*

According to the rules, materials required by the Public Works divisions for works should not be purchased in advance or in excess of requirements. Where, however, a reserve of stock is necessary due to remoteness of the division or of the works from the sources of supply of materials or for use in an emergency, the maximum limit of such reserve is required to be fixed by the competent authority for each year. Eighteen divisions had no stock during 1980-81. Out of the remaining eighteen divisions, in two divisions (Gumti Civil Division and Kanchanpur Division) stores were maintained without obtaining sanction to limits.

In six, out of the remaining sixteen divisions where reserve stock limit had been fixed, there was excess over the limit. Of the six divisions where there was excess, the major excess was in Stores Division (Rs. 48.21 lakhs in January 1981, 64.27 per cent), Southern Division No. I (Rs. 6.51 lakhs in December 1980, 162.79 per cent), Ambassa Division (Rs. 5.31 lakhs in July 1980, 134.33 per cent), and Northern Division (Rs. 3.18 lakhs in January 1981, 79.58 per cent).

The above cases of excess were referred to the Government in April 1982; reply indicating the action taken/proposed to be taken in the matter is awaited (July 1982).

5.5 *Tools and plant accounts*

The Public Works divisions are required to close and balance the registers of tools and plant each year. Out of thirty six divisions in the State during 1980-81, five divisions had furnished the information, of which two divisions (Kumarghat Division and Minor Irrigation and Flood Control Division No. II) had completed their registers for the year 1979-80, two divisions (Kanchanpur Division and Northern Division) had completed their registers upto 1979-80 and the remaining one division (Head Works Division) had no tools and plant. Information pertaining to closing of tools and plant accounts in respect of other thirtyone divisions has not been received (July 1982).

The divisions mainly in default are Electrical Division No. III (for 9* years) and Electrical Division No. I (for 7* years).

The matter was referred to the Government in April 1982; reply is awaited (July 1982).

5.6 *Physical verification of stores and tools and plant*

The rules require that the stores held in stock and tools and plant maintained by a division should be verified physically at least once a year by a responsible officer not below the rank of Sub-divisional Officer and the results of verification placed on record.

The report on physical verification of stock/tools and plant had not been received from thirtyone divisions. Of the remaining five divisions, two divisions (Head Works Division and Minor Irrigation and Flood Control Division No. II) did not operate stock, one division (Northern Division) carried out the physical verification upto August 1978, and the remaining two divisions (Kanchanpur Division and Kumarghat Division) carried out physical verification for the year 1979-80. Regarding physical verification of tools and plant, one division (Head Works Division) had no tools and plant, one division (Northern Division) carried out the physical verification upto August 1978 and three divisions (Kanchanpur Division, Kumarghat Division and Minor Irrigation and Flood Control Division No. II) carried out the verification for the year 1979-80.

The matter was referred to the Government in April 1982; reply is awaited (July 1982).

COMMUNITY DEVELOPMENT DEPARTMENT

5.7 *Non-accountal of stores*

i) The Executive Engineer, Rural Engineering Division, Agartala paid (December 1980) Rs. 1.09 lakhs to a firm for supply of 447 brass jacketed strainers on the basis of a certificate of having taken the articles on stock furnished by the store-keeper, North Tripura District. Scrutiny of the stock register by audit, however, revealed (September 1981) that the said articles had not been entered therein.

* In the absence of the latest information from the divisions, this is based on information in earlier years.

ii) Materials, such as pipes, filters, pumps, etc., worth Rs. 0.16 lakh received by the Block Development Officer Mohanpur, in February 1972 from the Relief and Rehabilitation Department were not taken into stock account. The Block Development Officer informed the District Magistrate and Collector, West Tripura District in December 1977 that the matter was under scrutiny. The Block Development Officer could not intimate the actual position to Audit even in May 1982.

CHAPTER VI FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

6.1 Grants

During 1980-81, Rs. 5,58.87 lakhs (6 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)	1,80.27
Panchayat Samitis	40.94
Individuals (persons belonging to Scheduled Castes/ Scheduled Tribes, Jhumias and new migrants)	90.84
Co-operative societies	58.75
Village and small industrial units	1,04.33
Agartala Municipality	49.03
Medical and family welfare institutions	3.60
Others	31.11
Total :	5,58.87

6.2 Utilisation certificates

Under the rules, whenever the conditions are attached to the grants, utilisation certificates to the effect that the 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 to verify and accept them and forward the certificates to the Accountant General within a period of 18 months from the date of payment of the grants.

At the end of September 1981, 8,820 certificates for Rs. 6,00.20 lakhs of the grants paid upto 31st March 1980 were awaited. Of these, 8,270 certificates (Rs. 1,97.12 lakhs) relate to grants paid upto 31st March 1978. The remaining 550 certificates (Rs. 4,03.08 lakhs) relate to grants paid during the period April 1978 to March 1980. The department-wise and year-wise details of the certificates outstanding are in Appendix 6.1.

The utilisation certificates have not been received although considerable time has elapsed after the grants were paid. In the absence of such 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 or purposes for which they were given.

LOCAL SELF-GOVERNMENT DEPARTMENT

6.3 Model Harijan Colony at Barjala

6.3.1 Introductory

With a view to providing housing accommodation to the Harijans working under Agartala Municipality, a scheme was formulated by the State Government in 1972 to construct through the Public Works Department, as deposit work, a model Harijan Colony consisting of 112 quarters at Barjala near Agartala town. An estimate for Rs. 29.35 lakhs was prepared by the Public Works Department in April 1973 and was approved by the Agartala Municipality in November 1973.

The Local Self-Government Department paid grants-in-aid of Rs. 27.69 lakhs to the Municipality for execution of the work during 1974-75 to 1980-81. In addition, Rs. 7 lakhs paid in 1971-72 for making improvement and addition of tenements to the existing sweepers' colonies at Ramnagar/Indranagar were also diverted for the Harijan Colony at Barjala. The reply of the Government to an Audit enquiry (January 1982) as to the reasons why Rs. 34.69 lakhs were paid by the Government when the quarters were expected to cost Rs. 29.35 lakhs, is awaited (July 1982).

Of the total amount of Rs. 34.69 lakhs received, Rs. 18.90 lakhs were deposited by the Municipality with the Public Works Department of the State Government between 1972-73 and 1980-81. The construction work commenced in December 1974 and Rs. 11.65 lakhs were spent by the Public Works Department upto November 1981. The Municipality also spent Rs. 3.17 lakhs during 1978-79 to 1980-81 on construction of boundary walls, pig pond shed, link road, etc., from out of the fund kept with them.

The results of test-check of the records of the Municipality and Public Works Department (Executive Engineer, Agartala Division No. III) are contained in the succeeding paragraphs.

6.3.2 Execution of work

As a first phase, the Agartala Division No. III took up the construction work of 24 quarters (double-storey) in December 1974. The work was completed in March 1976. There was provision in the scheme for construction of deep tube-well with overhead tank for the entire Colony (for 112 quarters). Since only 24 quarters were completed, it was not considered desirable by the department to invest huge amount for construction of deep tube-well, etc ; so a 2 inch dia tube-well with 5 HP pump to cater to 24 quarters was constructed. The cost of construction of the 24 quarters including cost of water supply and sanitary installations was Rs. 4.48 lakhs.

The construction of another 8 quarters (double-storey) was awarded to a contractor in June 1976 at the tendered amount of Rs. 1.71 lakhs against the estimated cost of Rs. 1.26 lakhs with stipulated date for completion of work on 6th January 1977. The contractor received a payment of Rs. 0.23 lakh (September 1976) and thereafter stopped the work as the department failed to supply bricks as per terms of the contract. The Superintending Engineer approved the closure of the contract in September 1977.

In March 1978, the balance work was awarded to a contractor at the negotiated amount of Rs. 1.48 lakhs, the stipulated date for completion of the work being August 1978. The work was, however, completed in December 1980 at a cost of Rs. 1.36 lakhs.

The work in connection with the installation of water supply and sanitation of the eight quarters was awarded to a contractor in September 1980 for completion within two months. The contractor was paid first running account bill for Rs. 0.23 lakh in March 1981. Thereafter, there was no further progress in the work. The department issued show cause notice to the contractor in August 1981. According to the Executive Engineer, the contractor had delayed the work due to his own fault and after long Suspension restarted (May 1982) the work and completed it in June 1982. Action taken against the contractor for delay is awaited (November 1982).

In December 1979, the work for construction of another 24 quarters was awarded to a contractor by the Executive Engineer in two groups at tendered amount of Rs. 3.91 lakhs for each group against the estimated cost of Rs. 2.31 lakhs. The stipulated date for completion of the work was 25th September 1980. In February 1980, the Municipality approved the construction of 16 quarters (8 double-storey quarters) in place of 24 single-storey quarters due to paucity of land and the site was handed over to the contractor in March 1980. The contractor was paid till March 1981 Rs. 1.88 lakhs for construction work under group I and Rs. 0.66 lakh for work under group II. The progress for construction work in group I and II was 48 per cent and 17.25 per cent respectively. In April 1981, the contractor died and the contract was closed. In July 1981, fresh tenders were invited and the balance work awarded in October 1981 in two groups for Rs. 2.92 lakhs and Rs. 4.31 lakhs respectively to be completed within 6 months. Further developments about completion of quarters are awaited (July 1982).

6.3.3 Allotment/occupation of quarters

As per records of the Municipality, the 24 quarters handed over by the Public Works Department to the Municipality in April 1976 were allotted between April 1976 and April 1981 as detailed below :

Year	Number of quarter allotted
1976-77	11
1977-78	4
1978-79	6
1979-80	1
1980-81	1
1981 (April)	1
Total :	24

It would appear from the above table that though the quarters were handed over in April 1976, only 11 quarters were allotted in 1976-77. During audit the Municipality was requested (June 1981) to produce occupation reports. No occupation report could be produced to Audit. It is, therefore, not known whether the quarters are under occupation of the beneficiaries for whom the quarters were constructed.

6.3.4 Summing up

(i) The Government paid grant of Rs. 34.69 lakhs to the Municipality against the estimate for Rs. 29.35 lakhs only. Of these, only Rs. 14.82 lakhs could be spent upto November 1981 leaving a balance of Rs. 19.87 lakhs. Against the proposed construction of 112 quarters, construction work for 32 quarters was completed and construction of 8 double-storey quarters was in progress.

(ii) Though eight more quarters were completed in December 1980 at a cost of Rs. 1.59 lakhs, the work in connection with water supply and sanitation was completed only in (June 1982).

(iii) There has been slow progress in construction of eight more double-storey quarters due to delay in handing over site to the contractor.

(iv) In the absence of any occupation report, it could not be verified whether the 24 quarters completed by the Public Works Department in March 1976 at a cost of Rs. 4.48 lakhs and handed over to the Municipality in April 1976 were actually under occupation by the Harijans for whom the quarters were meant.

CHAPTER VII
GOVERNMENT COMMERCIAL AND TRADING
ACTIVITIES

SECTION A—GENERAL

7.1 This chapter deals with the results of audit of :

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

SECTION B—STATUTORY CORPORATION

7.2.1 As on 31st March 1981, there was one Statutory Corporation in the State, viz., Tripura Road Transport Corporation.

7.2.2 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 it started functioning from 14th July 1970.

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

In terms of Section 23(1) of the Road Transport Corporations Act, 1950, the Government of India agreed to contribute capital to the extent of 25 per cent of the amount contributed by the State Government up to 1977-78 and thereafter at 50 per cent of the contribution made by the State Government. As on 31st March 1981, the State Government had contributed Rs. 4,47.25 lakhs (Rs. 2,70.45 lakhs contri-

buted up to 1977-78) 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 1981 was Rs. 1,07.61 lakhs. Thus, there was shortfall to the extent of Rs. 48.40 lakhs in the contribution from the Government of India up to March 1981. The matter was stated (June 1982) to be under correspondence with the Government of India.

The accounts for 1979-80 (provisional) disclosed a net loss of Rs. 78.66 lakhs as against a net loss of Rs. 64.68 lakhs in 1978-79. The cumulative loss of the Corporation up to 31st March 1980 was Rs. 3,39.94 lakhs.

In terms of Section 33(4) of the Road Transport Corporations Act, 1950, the State Government is required to lay before the State Legislature, the certified accounts of the Corporation and the audit report thereon. The accounts of the Corporation for the year ended 31st March 1979 had been audited and certified in October 1981. The certified accounts for the years 1976-77 onwards and audit reports thereon have not been presented to the Legislature so far (July 1982).

The Government stated (April 1982) that the certified accounts for the period from 1976-77 to 1978-79 and the audit reports thereon were under printing.

The annual accounts of the Corporation for the year 1979-80 had been compiled ; the accounts for the year 1980-81 are in arrears (July 1982). The delay in compilation of accounts was last brought to the notice of the State Government in May 1982.

SECTION C—GOVERNMENT COMPANIES

7.3 As on 31st March 1981, there were seven Government Companies in the State including one (Tripura State Bank Limited) under liquidation. The total investment in the share capital of these Companies at the end of the year 1980-81 was Rs. 5,16.31 lakhs. This includes an investment of Rs. 3.75 lakhs in Tripura State Bank Limited (under liquidation).

The accounts of the following 6 Companies were in arrear (May 1982) :

Name of Company	Extent of arrear
1. Tripura Small Industries Corporation Limited	1976-77 to 1980-81
2. Tripura Handloom and Handicrafts Development Corporation Limited	1976-77 to 1980-81
3. Tripura Industrial Development Corporation Limited	1978-79 to 1980-81
4. Tripura Jute Mills Limited	1979-80 and 1980-81
5. Tripura Forest Development and Plantation Corporation Limited	1980-81
6. Tripura Tea Development Corporation Limited	1980-81

The matter was last brought to the notice of Government in January and March 1982 ; reply was awaited (July 1982).

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

7.4 Electric Supply undertakings

Mention was made in paragraph 8.4.1 of the Audit Report for the year 1979-80 about the non-compilation of the *pro forma* accounts for the years from 1978-79 onwards of the 7 electric supply undertakings in the State run by the Public Works Department. The *pro forma* accounts for these undertakings for the years 1978-79 onwards have not been prepared so far (May 1982) and the working results of these undertakings are not known.

The Chief Engineer (Electrical) stated (June 1982) that the delay in finalisation of *pro forma* accounts for the year 1978-79 was due to shortage of staff for which a proposal for additional men was submitted to the Finance Department which was under active consideration. The date on which the proposal was submitted could not, however, be stated (October 1982).

The matter was reported to Government in April 1982; reply was awaited (July 1982).

CHAPTER VIII

OUTSTANDING AUDIT OBSERVATIONS AND INSPECTION REPORTS

8.1 Outstanding audit observations

(a) Audit observations on financial transactions communicated to the departments can lead to avoidance of waste and better value for money if action is taken promptly thereon to rectify the defects and omissions. Half-yearly reports on observations outstanding for more than six months are forwarded to Government to enable it to monitor the delay in taking action.

The number of audit observations issued upto the end of March 1981 and outstanding at the end of September 1981 alongside the corresponding numbers at the end of preceding two years are given below :

	As at the end of September 1979	As at the end of September 1980	As at the end of September 1981
Number of observations	7,419	7,802	8,272
Amount involved (<i>in crores of rupees</i>)	17.59	10.24	8.15

Year-wise break-up of the outstanding audit observations is given below :

Year	Number of observations	Amount (<i>in crores of rupees</i>)
1974-75 and earlier years	1,965	1.14
1975-76	308	0.95
1976-77	582	0.73
1977-78	916	0.83
1978-79	1,942	1.47
1979-80	1,560	2.70
1980-81	999	0.33
Total	8,272	8.15

In the following departments the number of outstanding observations at the end of September 1981 was comparatively large.

Departments	Number	Amount involved (in lakhs of rupees)	Earliest year to which observation relates
Food and Civil Supplies	221	1,92.13	1968-69
Agriculture	533	1,11.13	1968-69
Revenue	960	96.10	1967-68
Community Development	779	89.58	1969-70
Animal Husbandry	515	70.11	1968-69
Home	452	54.33	1968-69
Education	1,279	36.43	1968-69
Tribal Welfare	308	25.79	1967-68
Public Works	845	23.95	1967-68
Industries	299	20.38	1966-67
Fisheries	210	20.52	1969-70

(b) The nature of the audit observations fall under the following categories, the first three meriting most serious attention since frauds or misappropriations may be concealed behind them :

Nature of observations	Number	Amount involved (in lakhs of rupees)
(i) Detailed contingent bills for lump-sum drawals not received	2,924	5,34.71
(ii) Payees' receipts not received	528	1,19.80
(iii) Vouchers not received	900	26.61
(iv) Other reasons	593	53.91
(v) Advances paid to Government servants not recovered	2,801	31.91
(vi) Sanction for establishment not received	241	27.71
(vii) Sanction not received for contingent and miscellaneous expenditure	196	19.31
(viii) Over payment or amount disallowed in audit not recovered	89	0.41
Total	8,272	8,14.61

The matter was brought to the notice of the Finance Department in June 1982.

The facility of drawing lump-sum amounts as advances on abstract contingent bills by disbursing officers is intended to expedite certain types of payments but they are to be followed by detailed contingent bills (containing details of expenditure supported by acquittances or sub-vouchers) which should be sent to the Accountant General by the second month following that in which the lump-sums were drawn.

In the absence of detailed contingent bills, it is not possible for the Department or the Accountant General to know whether the amounts were spent for the purpose or purposes for which the amounts were drawn. As at the end of September 1981, detailed contingent bills in respect of Rs. 5,34.72 lakhs had not been received in the Office of the Accountant General. In the following departments the outstanding bills were for comparatively heavy amounts :

Departments	Number of wanting detailed bills	Amount involved (in lakhs of rupees)
Food and Civil Supplies	58	1,77.03
Revenue	446	85.31
Community Development	510	77.42
Animal Husbandry	64	45.33
Agriculture	297	43.58
Education	498	25.33
Tribal Welfare	251	24.44
Fisheries	162	15.22
Industries	29	10.15

8.2 Outstanding inspection reports

(a) Audit observations on financial irregularities and defects in initial accounts, noticed during local audit and not settled on the spot, are communicated to the Heads of Offices and to the next higher departmental authorities through audit inspection reports for prompt action. The more important irregularities are also reported to the Heads of Departments and Government for initiating immediate corrective action. On 1,807 inspection reports issued upto March 1981 action was pending till the end of September 1981 as shown below, along-

side corresponding figures at the end of the preceding two years :

	As at the end of September 1979	As at the end of September 1980	As at the end of September 1981
Number of inspection reports	1,617	1,706	1,807
Number of paragraphs	7,696	7,463	8,216

Year-wise break-up of the outstanding inspection reports is given below :

Year	Number of inspection reports	Number of paragraphs
1974-75 and earlier years	754	2,839
1975-76	92	418
1976-77	152	642
1977-78	151	604
1978-79	192	995
1979-80	245	1,277
1980-81	221	1,441
Total	1,807	8,216

(b) In the following departments the number of outstanding inspection reports was comparatively high :

Departments	Number of inspection reports outstanding	Number of paragraphs	Earliest year to which reports relate	Number of inspection reports in respect of which even the first replies had not been received
Education	482	1,971	1967-68	13
Revenue	420	1,843	1960-61	131
Community Development	164	1,075	1959-60	35
Public Works	143	613	1972-73	20
Industries	126	491	1964-65	23
Agriculture	97	599	1965-66	14
Forest	58	186	1977-78	29
Health and Family Welfare	52	272	1962-63	04
Police	48	209	1966-67	13

(c) Of the 1,807 reports outstanding at the end of September 1981, 282 reports related to revenue receipts and 35 to commercial departments ; on 454 inspection reports (including 138 relating to revenue receipts and 12 to commercial departments) even the first replies had not been received.

(d) (i) The outstanding inspection reports had brought out, *inter alia*, the following types of irregularities relating to the departments of Revenue, Forest, Transport and Public Works (Electrical) which, in several cases, had persisted year after year :

Sl. No.	Nature of irregularities	Number of items/cases	Amount involved (in lakhs of rupees)
(i)	Loss of revenue	113	74.72
(ii)	Un-authorized occupation of <i>khas</i> land	226	61.93
(iii)	Abnormal delay in billing	24	28.09
(iv)	Loss due to non-settlement of country liquor shops	17	21.33
(v)	Loss due to irregular sale of timber and other forest products	30	17.29

(ii) The outstanding inspection reports pertaining to 9 divisions (including 2 Circles and 1 Chief Electrical Engineer Office) of the Public Works Department had brought out, *inter alia*, the following types of irregularities :

Sl. No.	Nature of irregularities	Number of items/cases	Number of offices involved	Money value (in lakhs of rupees)
(i)	Award of work without call of tenders in excess of the limit of annual expenditure	2	2	18.60
(ii)	Wasteful and infructuous expenditure due to defective plans, designs and abandonment of works	5	4	13.68
(iii)	Purchase without inviting tenders and without preparation and sanction of detailed estimate	2	1	6.95
(iv)	Extra cost to Government due to rejection of lowest tenders or delay in accepting tenders	4	3	3.95

Sl. No.	Nature of irregularities	Number of items/cases	Number of offices involved	Money value (in lakhs of rupees)
(v)	Idle outlay	3	3	2.62
(vi)	Excess payments due to non-observance of conditions of contracts or non-provision of safeguards in contracts	1	1	1.81
(vii)	Un-authorized financial aid to contractors	3	3	1.53



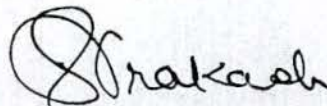
(M. L. RAY)

Accountant General, Tripura

Agartala,
The

APPENDICES

Countersigned



(GIAN PRAKASH)

Comptroller and Auditor General of India

New Delhi,
The

APPENDIX 1.1

Analysis of revenue receipts
(Reference : Paragraph 1.3, page 3)

	1979-80 (in lakhs of rupees)	1980-81	Increase (+) Decrease(—)
(A) Revenue raised by the State Government—			
(i) Tax Revenue	3,24.44	3,79.74	(+) 55.30
(ii) Non-Tax Revenue	4,85.26	32,18.58	(+)27,33.32
Total of 'A'	8,09.70	35,98.32	(+)27,88.62
(B) Receipts from the Government of India—			
(i) State's share of Union taxes—			
(a) Taxes on Income other than Corporation Tax	2,23.14	2,59.73	(+) 36.59
(b) Hotel Receipts Tax	...	0.10	(+) 0.10
(c) Estate Duty	...	0.68	(+) 0.68
(d) Union Excise Duties	8,50.72	9,33.25	(+) 82.53
(ii) Statutory and other Grants—			
(a) Non-Plan grants	24,97.40	27,04.24	(+) 2,06.84
(b) Grants for State Plan schemes	25,30.50	43,40.78	(+)18,10.28
(c) Grants for Central Plan schemes	2,39.98	3,12.16	(+) 72.18
(d) Grants for Centrally sponsored Plan schemes	1,75.39	1,88.84	(+) 13.45
Total of 'B'	65,17.13	87,39.78	(+)22,22.65
GRAND TOTAL	73,26.83	1,23,38.10	(+) 50,11.27

APPENDIX 1.2

Expenditure on revenue account
(Reference : Paragraph 1.4, page 3)

Sector/Sub-sector of expenditure	Plan 1980-81		
	Budget estimates	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
	(in lakhs of rupees ; actuals for preceding year within brackets)		
A—General Services	9.13	20.94	(—) 0.13 (1.35)
B—Social and Community Services	7,56.45	8,97.73	8,31.44 (6,71.77)
C—Economic Services—			
(a) General Economic Services	2,01.58	2,08.53	1,65.10 (1,34.79)
(b) Agriculture and Allied Services	11,00.85	16,53.53	12,20.83 (8,29.31)
(c) Industry and Minerals	1,28.05	1,71.75	1,46.79 (98.35)
(d) Water and Power Development	...	...	0.25 (0.99)
(e) Transport and Communications	3.85	3.85	3.62 (5.89)
Total—C—Economic Services	14,34.33	20,37.66	15,36.59 (10,69.33)
Total—Expenditure Heads (Revenue Account)	21,99.91	29,56.33	23,67.90 (17,42.45)

APPENDIX 1.2 Concl'd.

Sector/Sub-sector of expenditure	Non-Plan 1980-81		
	Budget estimates	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
<i>(in lakhs of rupees ; actuals for preceding year within brackets)</i>			
A—General Services	17,06.67	20,16.69	20,12.86 (15,78.10)
B—Social and Community Services	27,39.75	34,37.85	32,60.51 (17,98.90)
C—Economic Services—			
(a) General Economic Services	51.75	54.46	50.71 (52.97)
(b) Agriculture and Allied Services	5,39.07	5,70.77	5,24.38 (4,85.76)
(c) Industry and Minerals	62.35	64.71	65.13 (59.97)
(d) Water and Power Development	1,52.33	1,54.24	2,05.18 (1,92.44)
(e) Transport and Communications	2,27.00	2,33.50	2,34.68 (2,09.54)
Total-C-Economic Services	10,32.50	10,77.68	10,80.08 (10,00.68)
Total-Expenditure Heads (Revenue Account)	54,78.92	65,32.22	63,53.45 (43,77.68)

APPENDIX 1.3

Expenditure on capital account
(Reference : Paragraph 1.5, page 4)

Sector/Sub-sector of expenditure	Plan 1980-81		
	Budget estimates	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
<i>(in lakhs of rupees ; actuals of preceding year within brackets)</i>			
A—General Services	55.42	65.39	61.15 (74.71)
B—Social and Community Services	3,20.41	3,67.73	3,20.58 (2,81.07)
C—Economic Services—			
(a) General Economic Services	1,67.35	2,26.42	1,35.28 (1,62.42)
(b) Agriculture and Allied Services	2,03.43	2,47.63	2,85.13 (2,24.47)
(c) Industry and Minerals	49.45	1,11.20	91.48 (46.60)
(d) Water and Power Development	6,57.00	7,60.00	8,07.91 (5,54.99)
(e) Transport and Communications	6,75.60	7,41.60	6,23.29 (6,19.56)
Total-C-Economic Services	17,52.83	20,86.85	19,43.09 (16,08.04)
GRAND TOTAL	21,28.66	25,19.97	23,24.82 (19,63.82)

APPENDIX 1.3 Concl'd.

Sector/Sub-sector of expenditure	Non-Plan 1980-81		
	Budget estimate	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
<i>(in lakhs of rupees ; actuals of preceding year within brackets)</i>			
-A—General Services	...	...	...
B—Social and Community Services	58.50	58.50	18.96 (20.02)
C—Economic Services—			
(a) General Economic Services	25.00	25.00	...
(b) Agriculture and Allied Services	...	2,55.00	2,51.26 (1,29.28)
(c) Industry and Minerals	...	...	...
(d) Water and Power Development	...	...	25.72 (17.94)
(e) Transport and Communications	...	...	...
Total—C—Economic Services	25.00	2,80.00	2,76.98 (1,47.22)
GRAND TOTAL	83.50	3,38.50	2,95.94 (1,67.24)

APPENDIX 1.4

Loans and advances by the Government
(Reference : Paragraph 1.6, page 5)

Disbursements

Year	Budget	Budget plus supplementary grants	Actuals	Percentage variation over supplemented budget
(1)	(2)	(3)	(4)	(5)
<i>(in lakhs of rupees)</i>				
1978-79	1,60.72	2,24.37	1,84.89	—18
1979-80	1,87.70	3,19.35	2,39.04	—25
1980-81	2,85.74	3,26.08	1,86.90	—43

Recoveries

Year	Budget	Actuals	Percentage variation over budget
(1)	(2)	(3)	(4)
<i>(in lakhs of rupees)</i>			
1978-79	1,05.00	90.25	—14
1979-80	2,01.00	1,16.33	—42
1980-81	1,45.00	1,20.22	—17

APPENDIX

Sectoral summary for loans disbursed during

Categories	1978-79		
	Outstand- ing balance on 1st April 1978	Loans disbursed	Loans recovered
			(in lakhs)
1. Loans for Social and Community Services	10,92.28	3.86	3.26
2. Loans for Economic Services :			
(i) General Economic Services	1,15.38	42.51	7.49
(ii) Agriculture and Allied Services	1,11.11	18.94	(-) 0.43
(iii) Industry and Minerals	59.40	5.01	1.14
(iv) Water and Power Development	...	10.00	...
Total—Loans for Economic Services	2,85.89	76.46	8.20
3. Loans to Government servants, etc.	1,00.00	1,04.57	77.75
4. Miscellaneous loans	32.06	...	1.03
Total	15,10.23	1,84.89	90.24

* On *pro forma* rectification, Rs. 45.68 lakhs have been transferred from For details please see Statement No. 17 of the Finance Accounts for

(a) Differs by Rs. 0.01 lakh from the figure mentioned in Audit Report for

(b) Differs by Rs. (—) 0.01 lakh from the figure mentioned in Audit

1.4 Concl'd.

last three years ending 1980-81

	1979-80			1980-81			
	Outstand- ing balance on 31st March/ 1st April 1979	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March/ 1st April 1980	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March 1981
							(of rupees)
	10,92.88	12.65	2.76	11,48.44* (b)	10.90	2.90	11,56.44
	1,50.40	45.48	9.52	1,86.36	23.82	4.30	2,05.88
	1,30.48	1.63	0.26	86.17*	0.06	0.25	85.98
	63.27	7.25	1.49	69.03	15.29	2.00	82.32
	10.00	...	...	10.00	...	...	10.00
	3,54.15	54.36	11.27(a)	3,51.56*	39.17	6.55	3,84.18
	1,26.82	1,72.03	1,02.30	1,96.55	1,36.83	1,10.77	2,22.61
	31.03	...	...	31.03	...	...	31.03
	16,04.88	2,39.04	1,16.33	17,27.58(b)	1,86.90	1,20.22	17,94.26

'Loans for Economic Services' to 'Loans for Social and Community Services'. 1980-81.

1979-80 due to correction.

Report for 1979-80 due to rounding.

APPENDIX 2.1

Excess over grants/charged appropriations requiring regularisation (other than those included in paragraph 2.2)

(Reference : Paragraph 2.2 page 12)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
<i>Grants</i>				
1.	1—Social Security and Welfare	2,00,000	2,53,225	53,225
	Excess was because of finalisation of more cases of pensions to M.L.As' than anticipated.			
2.	2—Council of Ministers	5,22,000	5,37,977	15,977
	Excess was due mainly to payment of Ex-gratia grants to the victims of June 1980 disturbances.			
3.	5—Other Taxes and Duties on Commodities and Services	2,000	1,49,304	1,47,304
	Reasons for the excess have not been intimated (August 1982).			
4.	9—Other Administrative Services (Guest Houses, Govt. Hostels, etc).	5,65,000	6,25,642	60,642
	The excess of Rs. 0.61 lakh was stated to be due to appointment of additional staff, payment of additional dearness allowance at enhanced rates and purchase of additional furniture, etc.			
5.	9—Other Social and Community Services	65,000	67,668	2,668
	Reasons for the excess have not been intimated (August 1982).			
6.	11—Other Transport and Communication Services (Wireless Planning and Co-ordination)	38,00,000	38,53,310	53,310
	The excess was stated to be due to receipt of a debit slip from the Director General of Supplies and Disposals for supply of battery to Tripura Police Radio during 1979-80 which could not be anticipated.			

APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
7.	12—Other Administrative Services	15,26,000*	20,61,136	5,35,136
	Against the provision of Rs. 15.26 lakhs for Census Establishment, expenditure was Rs. 20.16 lakhs. Reasons for excess have not been intimated (August 1982).			
8.	13—Stationery and Printing	60,83,000	67,78,113	6,95,113
	Against the provision of Rs. 5.08 lakhs for direction and administration, expenditure was Rs. 9.53 lakhs. Against the provision of Rs. 24.31 lakhs for purchase and supply of stationery stores, expenditure was Rs. 28.49 lakhs. Reasons for excess have not been intimated (August 1982).			
9.	14—Education	7,46,000	10,29,986	2,83,986
	Excess was due mainly to execution of some urgent works at the fag end of the year.			
10.	15—Public Works (Collection of Housing and Building Statistics)	36,000	36,693	693
	Reasons for the excess have not been intimated (August 1982).			
11.	16—Education	13,58,76,000	14,77,70,209	1,18,94,209
	Reasons for the excess have not been intimated (August 1982).			
12.	18—Medical	3,24,53,000	3,50,68,776	26,15,776
	Excess was due mainly to payment of additional dearness allowance and non-practising allowance of the medical officers.			
13.	20—Roads and Bridges	1,92,65,000	1,94,17,421	1,52,421
	The excess of Rs. 1.52 lakhs was due reportedly to taking up of more repairs and maintenance works on roads and bridges and increase in cost of spare parts for machinery.			

*Includes Rs. 9,76,000 as per details in supplementary demands for grants of March 1981 against Rs. 7,76,000 as per the relevant Supplementary Appropriation Acts. Information as to whether amendments to the relevant Appropriation Act were issued subsequently is awaited (August 1982).

APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
14.	21—Information and Publicity	40,70,000	40,93,897	23,897
	Excess was stated to be due mainly to taking up of more work relating to repairs and maintenance of roads and bridges and increase in cost of spare parts.			
15.	21—Tourism	3,71,000	3,73,076	2,076
	Reasons for the excess have not been intimated (August 1982).			
16.	22—Other Administrative Services	...	1,40,000	1,40,000
	Reasons for incurring expenditure without provision have not been intimated (August 1982).			
17.	22—Other General Economic Services (Improvement of important Markets)	...	1,22,905	1,22,905
	Reasons for incurring expenditure without provision have not been intimated (August 1982).			
18.	25—Miscellaneous General Services (Payment of allowances to the families and dependents of Ex-Rulers)	2,50,000	2,55,933	5,933
	Reasons for the excess have not been intimated (August 1982).			
19.	30—Special and Backward Areas (N.E.C. Schemes for Animal Husbandry and Dairy Development)	18,10,000	22,10,966	4,00,966
	Reasons for excess have not been intimated (August 1982).			
20.	30—Animal Husbandry	1,50,45,000	1,53,50,179	3,05,179
	Excess was due mainly to payment of additional dearness allowance, enhancement of rates of wages, filling up of vacant posts and relief to the dependent family members of the persons out of trace during June 1980 disturbance.			

APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
21.	35—Minor Irrigation	30,00,000	35,92,305	5,92,305
	Against the provision of Rs. 29.20 lakhs for lift irrigation schemes, expenditure was Rs. 35.90 lakhs. Reasons for excess have not been intimated (August 1982).			
22.	35—Water and Power Development Services	...	24,445	24,445
	Reasons for incurring expenditure without provision have not been intimated (August 1982).			
23.	36—Capital Outlay on Education, Art and Culture	35,80,000	45,51,262	9,71,262
	Against the provision of Rs. 23.67 lakhs for Secondary education, expenditure was Rs. 38.83 lakhs. Reasons for excess have not been intimated (August 1982).			
24.	36—Capital Outlay on Animal Husbandry	7,50,000	13,73,019	6,23,019
	Against the provision of Rs. 7.20 lakhs for buildings for veterinary education and training, expenditure was Rs. 9.35 lakhs. There was also excess of Rs. 4.08 lakhs in respect of buildings for poultry development (provision : Rs. 0.30 lakh). Excess was stated to be due to better progress of work and clearance of earlier liabilities.			
25.	38—Capital Outlay on Housing (Subsidised Industrial Housing Schemes)	5,00,000	6,76,000	1,76,000
	Reasons for the excess have not been intimated (August 1982).			
26.	41—Capital Outlay on Agriculture	1,25,00,000	1,34,81,946	9,81,946
	Reasons for the excess have not been intimated (August 1982).			
27.	46—Loans for Other Social and Community Services	...	1,515	1,515
	Reasons for incurring expenditure without provision have not been intimated (August 1982).			
28.	48—Loans for Social Security and Welfare	...	1,750	1,750
	Reasons for incurring expenditure without provision have not been intimated (August 1982).			

APPENDIX 2.1 Concl.

Serial number	Number and name of appropriation	Total appropriation Rs.	Expenditure Rs.	Excess Rs.
<i>Charged appropriations</i>				
1.	1—Parliament/State/Union Territory Legislatures	37,000	42,191	5,191
	Excess was stated to be due to increased expenditure on travelling allowance.			
2.	7—Interest Payments	2,88,00,000	3,10,35,490	22,35,490
	Excess was due to inadequate budget provision.			
3.	8—Public Service Commission	7,64,000	7,65,136	1,136
	Reasons for the excess have not been intimated (August 1982).			
4.	17—Social Security and Welfare (Social Welfare)	...	63,703	63,703
	Reasons for incurring expenditure without any provision have not been intimated (August 1982).			

APPENDIX 3.1

(Reference : Paragraph

Physical achievement (in terms of population

Year	Physical target (population in lakhs)	Financial target (in lakhs of rupees)	Physical achieve- ment (population in lakhs)
1977	$17.00 + 17.00 = 34.00$	4.34	23.80
1778	$17.50 + 17.50 = 35.00$	7.97	18.05
1979	$18.00 + 18.00 = 36.00$	10.23	30.67
1980	$18.60 + 18.60 = 37.20$	10.73	22.91

