



सत्यमेव जयते

GOVERNMENT OF TRIPURA

**REPORT**  
OF THE  
**COMPTROLLER**  
AND  
**AUDITOR GENERAL OF INDIA**  
FOR THE YEAR  
**1979-80**

2/9  
9/11/80

17/11/80

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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 1979-80 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 1979-80.

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 1979-80 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 1979-80 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.



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## CHAPTER I GENERAL

### 1.1 Summary of transactions

The receipts and expenditure of the Government of Tripura for 1979-80 are given below with the corresponding figures of the previous year :

	1978-79	1979-80
	<i>(in lakhs of rupees)</i>	
I—Consolidated Fund—		
(i) Revenue—		
Revenue receipts	62,77.82	73,26.83 ✓
Revenue expenditure	50,46.38	61,20.13 ✓
Revenue surplus (+)	<u>(+)12,31.44</u>	<u>(+)12,06.70</u> ✓
(ii) Public Debt (net)—		
Receipts	6,90.24	5,88.67
Repayments	3,24.39	30.86
Increase (+)	<u>(+)3,65.85</u>	<u>(+)5,57.81</u>
(iii) Capital Expenditure (net)		
Increase (—)	<u>(—)16,60.65</u>	<u>(—)21,31.06</u> ✓
(iv) Loans and Advances by the State Government—		
Recoveries	90.25	1,16.33
Disbursements	1,84.89	2,39.04
Increase (—)	<u>(—)94.64</u>	<u>(—)1,22.71</u>
(v) Transfer to Contingency Fund—		
Increase (—)	<u>(—)40.00</u>	Nil
II—Contingency Fund (net)		
Increase (+)	<u>(+)40.00</u>	...



	1978-79	1979-80
	(in lakhs of rupees)	
III—Public Account—		
Receipts	3,01,10.05	3,30,50.03
Disbursements	2,98,85.52	3,26,57.71
Increase (+)	(+) <u>2,24.53</u>	(+) <u>3,92.32</u>
Net of I to III		
Net Surplus (+)	(+) <u>66.53</u>	(-) <u>96.94</u>
Net Deficit (-)		
Opening Cash Balance	(-) <u>3,19.69</u>	(-) <u>2,53.16</u>
Closing Cash Balance	(-) <u>2,53.16</u>	(-) <u>3,50.10(a)</u>

### 1.2 Revenue surplus

The estimates of revenue receipts as per budget and the actual receipts during 1979-80 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)
	(in lakhs of rupees)		
1977-78	46,39.54	51,68.48	+11
1978-79	52,77.52	62,77.82	+19
1979-80	65,05.26	73,26.83	+13

(a) There was a net difference (Rs.—1,21.71 lakhs) between the figure reflected in the accounts (Rs.—3,50.11 lakhs) and that intimated by the Reserve Bank of India (Rs.—4,71.82 lakhs) regarding "Deposits with Reserve Bank" included in the cash balance. After the closing of February 1981 accounts, the net difference to be reconciled is Rs. 40.90 lakhs.

The estimated expenditure on revenue account as per budget and as modified by supplementary provisions as also actual expenditure during 1979-80 alongside the corresponding figures for 1977-78 and 1978-79 are given below :

Year	Budget	Budget modified by supplementary provisions	Actual expenditure	Percentage variation of actuals over modified estimates
(1)	(2)	(3)	(4)	(5)
	(in lakhs of rupees)			
1977-78	47,13.22	51,83.95	45,37.05	-12
1978-79	54,18.59	59,19.82	50,46.38	-15
1979-80	66,16.47	72,04.11	61,20.13	-15

While the receipts, in 1979-80, exceeded the estimates by Rs. 8,21.57 lakhs, the expenditure fell short of the modified estimates by Rs. 10,83.98 lakhs. The year ended with a revenue surplus of Rs. 12.07 crores as against the deficit of Rs. 1.11 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 1979-80 are given in Appendix 1.1 alongside the corresponding figures for the previous year.

Grants, etc., of Rs. 65.17 crores received by the State Government from the Government of India constituted 89 per cent of the total revenue receipts for the year as against 90 per cent in the preceding year.

### 1.4 Expenditure on revenue account

The expenditure on revenue account during the year 1979-80 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.

Non-Plan expenditure in 1979-80 when compared to previous year increased by Rs. 1,90.70 lakhs on Police and Rs. 1,42.06 lakhs on Public Works while it decreased by Rs. 1,66.97 lakhs on Interest Payments.



Of Rs. 6.72 crores expended on Plan side on Social and Community Services, Rs. 1.55 crores were on Education and Rs. 3.12 crores were on Social Security and Welfare. Compared to the previous year on Urban Development, the expenditure increased by Rs. 46.58 lakhs and by Rs. 56.74 lakhs on Welfare of Scheduled Castes and Scheduled Tribes while there was decrease of Rs. 22.81 lakhs on Education and Rs. 13.44 lakhs on Housing. The notable increase on Non-Plan expenditure in 1979-80 over expenditure in 1978-79 was on Education, by Rs. 1,99.86 lakhs, and on Medical, by Rs. 73.83 lakhs.

Compared to preceding year, in 1979-80, Plan expenditure increased by Rs. 48.46 lakhs on Agriculture, by Rs. 39.72 lakhs on Food, by Rs. 24.40 lakhs on Forest and Rs. 1,10.84 lakhs on Community Development programmes and Rural Works programme under Community Development. There was decrease on Minor Irrigation by Rs. 14.20 lakhs.

Compared to preceding year, Plan expenditure increased by Rs. 17.13 lakhs on Handloom 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>		
1977-78	20,62.14	21,67.36	10,46.32	-52
1978-79	16,49.18	18,94.07	16,60.65	-12
1979-80	19,33.23	32,00.24	21,31.06	-33

The expenditure on capital account during the year 1979-80 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 decrease of Rs. 30.30 lakhs on Rural Water Supply Schemes. Increase in Non-Plan expenditure was wholly on Construction of Government Residential Buildings under Housing. There was no expenditure on this during the previous year.

Under General Economic Services, Plan expenditure increased in 1979-80 compared to previous year on Co-operation by Rs. 41.74 lakhs while there was decrease by Rs. 31.82 lakhs on Special and Backward Areas.

Under Agriculture and Allied Services, Plan expenditure during 1979-80 compared to the previous year increased by Rs. 96.44 lakhs on Minor Irrigation. On Non-Plan side in 1979-80, the net expenditure on Procurement and Supply under Food was Rs. 1,16.06 lakhs whereas there was *minus* expenditure of Rs. 84.05 lakhs in the previous year (i.e. recoveries exceeded expenditure).

Under Water and Power Development, Plan expenditure in 1979-80 compared to the previous year increased by Rs. 97.53 lakhs on Irrigation Projects and Flood Control and Anti-sea erosion Projects and Rs. 26.61 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 1979-80, the budget estimates and budget as enhanced by supplementary provision alongside the corresponding figures for the two preceding years are given in Appendix 1.4.

Against loans of Rs. 17.28 crores (fresh loans disbursed during the year were Rs. 2.39 crores), for all categories, outstanding as on 31st March 1980, Rs. 5.32 lakhs were received as interest during 1979-80.

While loans disbursed for Plan purposes during 1979-80 when compared with the previous year increased by Rs. 8.22 lakhs on Housing and by Rs. 14.49 lakhs on House Building Advances to Government servants, etc., they decreased by Rs. 16.41 lakhs on Community Development.

#### (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 (Rs. 30.11 lakhs), Rs. 0.08 lakh were recovered





as principal during 1979-80; recovery of Rs. 34.20 lakhs (principal : Rs. 10.62 lakhs; interest : Rs. 23.58 lakhs) (over the last 1 to 8 years) was overdue as on 31st March 1980.

(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 1980 was not received (March 1981) from 6 such officers under 9 departments. The matter has been brought to the notice of the Secretaries of the departments of the Government demi-officially by the Accountant General.

The information received is given below :

Department	Arrears		
	Principal (in lakhs of rupees)	Interest	Total
Co-operative— Loans for Co-operation	42.05	27.01	69.06

(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 1980 (in lakhs of rupees)
(1)	(2)	(3)	(4)	(5)
(i) Loans for Housing	Revenue	42	1970—71	36.60
(ii) Loans for Urban Development	Local Self-Government	16	1968—69	28.15
(iii) Loans for Co-operation	Co-operative	51	1970—71	55.19
(iv) Loans for Fisheries	Fisheries	7	1969—70	11.87
(v) Loans for Community Development	Community Development	98	1970—71	67.75

The matter was last referred to the Government in March 1981 ; reply is awaited (May 1981).

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

The capital expenditure (Rs. 21.31 crores) and the net expenditure under 'Loans and Advances by the State Government' (Rs. 1.23 crores) during 1979-80 were met mainly from revenue surplus (Rs. 12.07 crores) and borrowings from the open market, etc., (Rs. 3.61 crores) and the Government of India (Rs. 1.97 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 1979-80) and for the two preceding years is given below :

	Public debt outstanding as on 31st March		
	1978	1979	1980
	(in crores of rupees)		
(a) Loans and advances from the Central Government	39.78	40.78	42.75
(b) Market loans	6.37	8.30	10.51
(c) Ways and means advances from the Reserve Bank of India	0.54	...	...
(d) Other loans	2.54	3.81	5.21
(e) Small Savings, Provident Funds, etc.	8.31	9.53	10.95
Total	57.54	62.42	69.42

(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 1980 was Rs. 4.81 crores.



(iii) *Loans from the Government of India*—The borrowings from the Government of India at the end of 31st March 1980 (Rs. 42.75 crores) formed 62 per cent of the total debt (Rs. 69.42 crores) of the State.

(iv) *Market loans*—During 1979-80, the Government raised at a discount of 1 per cent a loan of Rs. 2,20.00 lakhs in the open market repayable at par in 1989. The loan carried interest at 6½ per cent per annum.

(v) *Loans from autonomous bodies*—During the year, the Government received Rs. 1,30.90 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. 5,21.25 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 1978-79, there was no amount outstanding as ways and means advances. During 1979-80, the Government did not obtain any ways and means advances.

(vii) *Interest burden*—During 1979-80, Rs. 1,65.35 lakhs were paid as interest on debt and other obligations and Rs. 57.20 lakhs were realised as interest from loans given out, investments, etc. The net interest charges (Rs. 1,08.15 lakhs) represent 1.48 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. 73.42 lakhs, Rs. 78.43 lakhs and Rs. 13.50 lakhs against net addition of debt during the year of Rs. 3.61 crores, Rs. 1.42 crores and Rs. 1.97 crores respectively.

(viii) *Short term debits and credits*—Under the procedure for making payments on behalf of the Central and other State Governments, Railways, Defence, Posts and Telegraphs and Supply Department of the Government of India and for receiving moneys on behalf of them, substantial moneys are paid out of the cash balance of the State Government and also moneys are received. While their long term net impact on the cash balances and the accounts (as reflecting all transactions) should be marginal, in actual practice this has not been so. As at the end of March 1980, the transactions adjusted under the various suspense accounts showed a net debit of Rs. 4.69 crores but their details were not available from the Treasury Officers, Public Works divisions and various other divisions rendering services or making supplies. Similarly, the transactions adjusted under the remittance heads showed a net debit of Rs. 5.10 crores but their details were not available from the Treasury Officers, Public Works and other divisions and other accounting authorities (details in Statement No. 15 of Finance Accounts 1979-80).

#### 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 (March 1981), the available information indicated that the maximum amount guaranteed upto the 31st March 1980 was Rs. 10,38.54 lakhs against which the amount outstanding on that date, according to the information received, was Rs. 4,42.17 lakhs. Further details are given in Statement No. 5 of Finance Accounts 1979-80.

#### 1.10 *Investments*

During 1979-80, the Government invested Rs. 2,31.84 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 1979-80 was Rs. 10,19.69 lakhs. The break-up is given below :

Category	During 1979-80		To end of 1979-80		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	89.20	2	4,23.10	0.30 (0.07)
(ii) Government Companies	5	78.00	6	4,15.31	...
(iii) Banks	...	...	1	3.75	...
(iv) Co-operatives	223*	64.64	375*	1,77.53	...
Total	229	2,31.84	384	10,19.69	0.30 (0.03)

Further details are given in Statement No. 13 of Finance Accounts 1979-80.

### 1.11 Plan performance

During 1979-80, against the Plan provision of Rs. 40,35.24 lakhs (including supplementary provision of Rs. 5,00.66 lakhs) expenditure was Rs. 37,06.27 lakhs. The shortfall in expenditure (aggregate of Revenue and Capital) compared to the provision was significant in the General Economic Services sector (shortfall 27 per cent—details in Appendix 1.2 and 1.3). The performance, however, varies with individual Plan schemes.

\* Excludes the number of concerns to whom Rs. 10.00 lakhs were paid by the Industries Department, the details of which are awaited from the department (May 1981).

## CHAPTER II APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

### 2.1 Summary

The expenditure in 1979-80, was budgeted under 166 grants and 14 charged appropriations. Out of Rs. 76.28 crores provided for revenue expenditure (voted), there was a net saving of Rs. 10.96 crores made up of a saving of Rs. 13.40 crores (30%) in 92 grants and excess of Rs. 2.44 crores (8%) in 28 grants. Out of Rs. 43.81 crores provided for capital expenditure (voted), there was a net saving of Rs. 6.57 crores, made up of a saving of Rs. 7.10 crores (18%) in 32 grants and excess of Rs. 0.53 crore (14%) in 9 grants. Out of Rs. 2.63 crores provided for revenue expenditure (charged), there was a saving of Rs. 0.79 crore (30%) in 7 appropriations. Out of Rs. 5.46 crores provided for capital expenditure (charged) there was a net saving of Rs. 5.14 crores made up of a saving of Rs. 5.16 crores (102%) in 4 appropriations and excess of Rs. 0.02 crore (5%) in 3 appropriations. Further details are given in Appendix 2.1.

The grants/appropriations where excess/saving (of Rs. 5 lakhs or more) was beyond 10 per cent of the total provision, alongwith details of the excess/saving and reasons, where available, are given below :

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)	7-Interest payments (Revenue-charged)	O 2,30.00 S 8.00 T 2,38.00	1,65.35	(-)72.65 (31%)

Only Rs. 13.50 lakhs were spent, out of the provision of Rs. 60.00 lakhs for payment of interest on loans and advances received from the Central Government because of Government of India's orders (June 1979) suspending payment of interest on certain categories of loans from the Central Government pending issue of revised sanction from the Government of India which was received in July 1980 only. There was a saving of Rs. 24.06 lakhs, against the provision of Rs. 97.30



lakhs for payment of interest on other internal debts partly due to non-adjustment of the amount of income tax deducted at source from the gross interest owing to lack of complete information in this regard from disbursing officers.

Sl. No. of the grant/ sub-grant or appropriation	Amount of provision		Expenditure	(+/-) Excess Saving (and percentage to total provision)
	Original (O)	Supplementary (S)		

(in lakhs of rupees)

(ii) 11-Police (Revenue-voted)	O	13,17.31	5,98.13	(-)7,25.29 (55%)
	S	6.11		
	T	13,23.42		

Against the provision of Rs. 8.67 crores for direction and administration, expenditure was only Rs. 1.08 crores due mainly to non-payment to the Central Government (Rs. 6.34 crores) and the Government of Rajasthan (Rs. 1.23 crores) for deployment of Central Reserve Police and Rajasthan Armed Constabulary Battalion respectively in Tripura reportedly owing to non-availability of financial assistance from the Government of India. The entire provision of Rs. 12.00 lakhs for implementation of recommendations of Police Adviser remained unutilised. The saving was despite excess under 'District Civil Police' (provision : Rs. 1.65 crores ; expenditure : Rs. 1.93 crores). Excess was stated to be due to payment of additional dearness allowance and kit maintenance allowance, enhancement of ration subsidy and increase in price of petrol (Rs. 14.37 lakhs) and payment of a number of fringe benefits to the Police personnel owing to post-budget decision of the Government (Rs. 13.28 lakhs).

(iii) 13-Other Administrative Services (Addl. D.A. etc.) (Revenue-voted)	O	2,00.00	...	(-)2,00.00 (100%)
	S	...		
	T	2,00.00		

The entire provision of Rs. 2.00 crores made for revision of pay scales and for additional dearness allowance to

Government employees/Grants-in-aid/contributions, etc., remained unutilised.

Sl. No. of the grant/ sub-grant or appropriation	Amount of provision		Expenditure	(+/-) Excess Saving (and percentage to total provision)
	Original (O)	Supplementary (S)		

(in lakhs of rupees)

(iv) 14-Public Health, Sanitation and Water Supply (Revenue-voted)	O	2.63	22.85	(+)-17.75 (348%)
	S	2.47		
	T	5.10		

Excess expenditure of Rs. 17,74,664 over the provision requires regularisation.

Against the provision of only Rs. 5.10 lakhs for other expenditure under 'Sewerage and Water Supply', expenditure was Rs. 9.38 lakhs. Rupees 13.24 lakhs were spent under 'Suspense' without any provision.

Excess occurred under this grant in 1977-78 (Rs. 0.36 lakh) and 1978-79 (Rs. 0.88 lakh) also.

(v) 14-Village and Small Industries (Revenue-voted)	O	8.10	0.24	(-)7.86 (97%)
	S	...		
	T	8.10		

The entire provision of Rs. 6.00 lakhs for other expenditure (Centrally sponsored scheme), remained unutilised.

Against the provision of Rs. 2.10 lakhs for other village industries, expenditure was only Rs. 0.24 lakh. In both the cases, the saving was attributed to slow progress of works.

(vi) 16-Special and Backward Areas (N.E.C. Schemes) (Revenue-voted)	O	15.00	6.14	(-)8.86 (59%)
	S	...		
	T	15.00		

Against the provision of Rs. 15.00 lakhs for augmenting facilities in Tripura Engineering College, expenditure was only Rs. 6.14 lakhs.

(vii) 17-Education (Revenue-voted)	O	92.41	91.29	(-)18.27 (17%)
	S	17.15		
	T	1,09.56		





The entire provision of Rs. 16.30 lakhs for other expenditure for Rural Functional Literacy Project remained unutilised.

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>				
(viii)	18-Medical (Revenue-voted)	O 2,50.06 S 54.52 T 2,74.58	3,12.51	(+)37.93 (14%)

Excess expenditure of Rs. 37,92, 632 over the provision requires regularisation.

Against the provision of Rs. 1.51 crores for hospitals, expenditure was Rs. 1.78 crores. Against the provision of Rs. 29.06 lakhs for dispensaries, expenditure was Rs. 33.26 lakhs.

(ix)	18-Public Health, Sanitation and Water Supply (Revenue-voted)	O 48.90 S 14.37 T 63.27	70.06	(+)6.79 (11%)
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Excess expenditure of Rs. 6,78,525 over the provision requires regularisation.

Against the provision of only Rs. 39.58 lakhs for prevention and control of diseases (Centrally sponsored scheme), expenditure was Rs. 48.19 lakhs.

(x)	20-Housing (Government Residential buildings) (Revenue-voted)	O 1,24.87 S ... T 1,24.87	41.17	(-)83.70 (67%)
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Expenditure was only Rs. 10.53 lakhs against the provision of Rs. 91 lakhs for police housing scheme (Centrally sponsored scheme) due to discontinuation of the scheme.

(ix)	23-Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes) (Revenue-voted)	O 2,93.50 S 54.34 T 3,47.84	3,01.53	(-)46.31 (13%)
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Against the provision of Rs. 99.65 lakhs for welfare of scheduled tribes, expenditure was only Rs. 71.02 lakhs. Part of the saving (Rs. 13.01 lakhs) was due to non-implementation of the scheme for upgradation of standard of Administration of Tribal Welfare Department due reportedly to non-receipt of administrative approval from the Government of India.

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>				
(xii)	23—Social Security and Welfare (Autonomous District Council (Revenue-voted))	O 10.00 S ... T 10.00	15.32	(+)5.32 (53%)

Excess expenditure of Rs. 5,31,708 over the provision requires regularisation.

Against the provision of Rs. 10 lakhs for Autonomous District Council, expenditure was Rs. 15.32 lakhs.

(xiii)	24-Food (Food Section) (Revenue-voted)	O 36.70 S 10.79 T 47.49	35.76	(-)11.73 (25%)
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Against the provision of Rs. 47.49 lakhs for direction and administration, expenditure was Rs. 35.76 lakhs. Saving was attributed to (i) non-payment of subsidy on essential commodities and adoption of economy measures (Rs. 8.61 lakhs) and (ii) posts remaining vacant (Rs. 3.12 lakhs).

(xiv)	26—Relief on account of Natural Calamities (Revenue-voted)	O 18.00 S ... T 18.00	34.45	(+)16.45 (91%)
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Excess expenditure of Rs. 16,45,160 over the provision requires regularisation.

Expenditure of Rs. 34.45 lakhs against the provision of only Rs. 18 lakhs was stated to be due to post-budget decision to incur more expenditure on relief including cash doles to drought affected persons.

(xv)	26—Other General Economic Services (Land Ceiling and Land Reforms) (Revenue-voted)	O 74.50 S ... T 74.50	47.09	(-)27.41 (37%)
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Against the provision of Rs. 69.50 lakhs for Revenue Commissioners administration, saving was Rs. 26.58 lakhs due mainly to reassessment of requirement of funds (Rs. 14.08 lakhs) and adoption of economy measures (Rs. 3.73 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>				
(xvi)	29-Fisheries (Revenue-voted)	O 59.53 S 2.60 T 62.13	72.20	(+)10.07 (16%)

Excess expenditure of Rs. 10,07,164 over provision requires regularisation.

Expenditure was Rs. 58.12 lakhs against the provision of Rs. 40.34 lakhs for inland fisheries; excess was due to execution of new works and settling the accounts in respect of works already completed (Rs. 13.69 lakhs) and payment of harvesting cost of fish (Rs. 4.09 lakhs). The entire provision of Rs. 3.10 lakhs for processing, preservation and marketing remained unutilised due to vacant posts and deferment of purchase of vehicles, etc.

(xvii)	29-Community Development (Revenue-voted)	O ... S 10.00 T 10.00	...	(-)10.00 (100%)
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The entire supplementary grant of Rs. 10.00 lakhs obtained in January 1980 remained unutilised.

(xviii)	32-Community Development (Revenue-voted)	O 47.25 S 86.27 T 1,33.52	1,11.31	(-)22.21 (17%)
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Against the provision of Rs. 8.76 lakhs for roads (communication), expenditure was only Rs. 3.06 lakhs. Against the

provision of Rs. 56.34 lakhs for other expenditure, expenditure was Rs. 48.50 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>				
(xix)	33-Community Development (Water Supply and Sanitation) (Revenue-voted)	O 1,25.93 S ... T 1,25.93	1,04.61	(-)21.32 (17%)

Against the provision of Rs. 54.50 lakhs for execution, expenditure was Rs. 44.63 lakhs. There was a saving of Rs. 4.27 lakhs against the provision of Rs. 21.29 lakhs for sinking of tube-wells in North Tripura District because of implementation of a similar programme under 'Rural Water Supply Scheme'. For similar reason there was a saving of Rs. 4.12 lakhs in sinking of tube-wells in South Tripura District (provision: Rs. 24.65 lakhs).

(xx)	35-Minor Irrigation (Revenue-voted)	O 13.68 S 2.72 T 16.40	24.46	(+)8.06 (49%)
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Excess expenditure of Rs. 8,06,137 over the provision requires regularisation.

Against the provision of Rs. 16.40 lakhs for lift irrigation schemes, expenditure was Rs. 24.03 lakhs.

(xxi)	35-Power Projects (Revenue-voted)	O 1,23.72 S 20.00 T 1,43.72	1,61.71	(+)17.99 (13%)
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Excess expenditure of Rs. 17,98,695 over the provision requires regularisation.

Against the provision of Rs. 68.10 lakhs for other expenditure, expenditure was Rs. 93.02 lakhs. For direction and administration, against overall provision of Rs. 32.11 lakhs, expenditure was Rs. 42.76 lakhs. There was also excess of Rs. 11.27 lakhs on other expenditure against a provision of Rs. 13.67 lakhs.



Excess occurred under this grant in 1976-77 (Rs. 22.25 lakhs), 1977-78 (Rs. 32.28 lakhs) and 1978-79 (Rs. 12.06 lakhs), also.

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)			
(xxii)	36—Capital Outlay on Public Works (voted)	O 51.05 S 10.18 T 61.23		74.71	(+)13.48 (22%)

*(in lakhs of rupees)*

Excess expenditure of Rs. 13,47,802 over the provision requires regularisation.

Against provision of Rs. 41.68 lakhs for general services, expenditure was Rs. 58.91 lakhs ; part of the excess was due to accelerated progress on certain works (Rs. 3.56 lakhs). There was saving of Rs. 5.45 lakhs (provision : Rs. 12.55 lakhs) in regard to social and community services.

(xxiii)	36—Capital Outlay on Medical (voted)	O 47.25 S ... T 47.25		34.36	(-)12.89 (27%)
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Saving was Rs. 12.89 lakhs (provision : Rs. 47.25 lakhs) under medical relief because of scarcity of building materials.

(xxiv)	36—Capital Outlay on Public Health, Sanitation and Water Supply (voted)	O 1,48.21 S ... T 1,48.21		1,04.39	(-)43.82 (30%)
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Saving was Rs. 32.40 lakhs against the provision of Rs. 1.20 crores in respect of accelerated water supply schemes (Centrally sponsored) reportedly because of non-release of funds by the Government of India. There was also saving of Rs. 9.02 lakhs in respect of water supply in sub-divisional towns (provision : Rs. 20.74 lakhs).

(xxv)	36—Capital Outlay on Fisheries (voted)	O 5.30 S ... T 5.30		...	(-)5.30 (100%)
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Saving of entire provision in the grant was mainly because of non-availability of building materials (Rs. 4.80 lakhs).

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)			
(xxvi)	36—Capital Outlay on Village and Small Industries (voted)	O 30.55 S ... T 30.55		6.60	(-)23.95 (78%)

*(in lakhs of rupees)*

Against the provision of Rs. 30.55 lakhs for industrial estate, expenditure was only Rs. 4.66 lakhs. Part of the saving was because of scarcity of building materials (Rs. 16.22 lakhs).

(xxvii)	37—Capital Outlay on Public Health, Sanitation and Water Supply (Medical) (voted)	O 10.00 S ... T 10.00		15.46	(+)5.46 (55%)
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Excess expenditure of Rs. 5,45,590 over the provision requires regularisation.

Against the provision of Rs. 10 lakhs for cost of materials and equipment for NMEP, etc., expenditure was Rs. 15.46 lakhs.

(xxviii)	37—Capital Outlay on Special and Backward Areas (N.E.C. Schemes Medical Department) (voted)	O 9.00 S ... T 9.00		...	(-)9.00 (100%)
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The entire provision of Rs. 9.00 lakhs for setting up a Pharmacy Institute at Agartala remained unutilised. Saving of Rs. 2 lakhs was due to slow progress of construction works.

(xxix)	38—Investments in General Financial and Trading Institutions (Industries) (voted)	O 8.00 S 25.05 T 33.05		28.00	(-)5.05 (15%)
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Against the provision of Rs. 15 lakhs for investment in Handloom and Handicrafts Development Corporation, expenditure was only Rs. 10 lakhs.

Sl. Number and No. 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)			

(xxx)	39-Capital Outlay on Housing (voted)	O 42.31 S 38.00 T 80.31	65.09	(-)15.22 (19%)
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Against the provision of Rs. 38 lakhs for upgradation of standard of administration as per award of the Seventh Finance Commission, expenditure was only Rs. 20.02 lakhs. The entire provision of Rs. 3.50 lakhs for economic services remained unutilised because of scarcity of building materials. There was saving of Rs. 6.48 lakhs in respect of investment in the Housing Board (provision : Rs. 9 lakhs).

(xxxi)	39-Capital Outlay on Special and Backward Areas (N.E.C. Schemes for Roads and Bridges) (voted)	O 1,11.00 S ... T 1,11.00	59.78	(-)51.22 (46%)
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Against the provision of Rs. 1.11 crores for roads and bridges, expenditure was only Rs. 58.78 lakhs ; part of the saving was reportedly because on non-release of funds by the North Eastern Council (Rs. 33.50 lakhs).

(xxxii)	40—Capital Outlay on Co-operation (voted)	O 21.25 S 22.19 T 43.44	54.64	(+)11.20 (26%)
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Excess expenditure of Rs. 11,20,000 over the provision requires regularisation.

Against the provision of only Rs. 0.80 lakh for investments in warehousing and marketing societies, expenditure was Rs. 12.50 lakhs.

(xxxiii)	40—Loans for Co-operation (voted)	O 4.66 S 57.54 T 62.20	45.07	(-)17.13 (28%)
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Against the provision of Rs. 50.23 lakhs for consumer co-operatives, expenditure was only Rs. 30.23 lakhs because of post-budget decision of the Government not to utilise the funds during the year. Expenditure of Rs. 7.85 lakhs was incurred without any provision for giving loans to other co-operatives (Centrally sponsored scheme).

Sl. Number and No. 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)			

(xxxiv)	41—Investments in General Financial and Trading Institutions (voted)	O 14.00 S ... T 14.00	...	(-)14.00 (100%)
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The entire provision remained unutilised.

(xxxv)	41—Capital Outlay on Agriculture (voted)	O 1,40.20 S ... T 1,40.20	1,11.26	(-)28.94 (21%)
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Against the provision of Rs. 35 lakhs for seeds, expenditure was only Rs. 6.59 lakhs.

(xxxvi)	41—Capital Outlay on Fisheries (voted)	O 6.50 S ... T 6.50	...	(-)6.50 (100%)
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Entire saving of the provision of Rs. 6.50 lakhs for inland fisheries was because of deferment of the programme.

(xxxvii)	42—Capital Outlay on Food (voted)	O 6,00.00 S 8,99.72 T 14,99.72	11,75.69	(-)3,24.03 (22%)
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The entire provision of Rs. 9.43 crores for local procurement of foodgrains was unutilised partly because of non-imple-





ementation of the scheme (Rs. 42.20 lakhs). There was a saving of Rs. 1.63 crores against a provision of Rs. 1.90 crores for purchase of essential commodities for buffer stock because of less purchase of essential commodities. Excess expenditure of Rs. 7.88 crores over provision occurred on purchase of foodgrains from Central Pool (provision : Rs. 3.57 crores) because of more purchase of foodgrains from the Food Corporation of India including transportation charges.

Sl. Number and No. 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)		
<i>(in lakhs of rupees)</i>				
(xxxviii) 42—Loans for Road and Water Transport Services (voted)	O	...	...	(-)-20.00 (100%)
	S	20.00		
	T	20.00		

Saving was because of payment of similar amount as share capital contribution to the Tripura Road Transport Corporation instead of as loan.

(xxxix) 45—Loans for Housing (voted)	O	19.05		
	S	...		
	T	19.05	10.81	(-)-8.24 (43%)

Against the provision of Rs. 15 lakhs for lower income housing group, expenditure was only Rs. 8.70 lakhs. Saving was because of non-availability of suitable applicants for payment of housing loans (Rs. 3.34 lakhs). There was also saving of Rs. 2.70 lakhs, against the provision of Rs. 4.05 lakhs, for village housing schemes.

(xl) 48—Internal Debt of the State Government (Charged)	O	5,06.70		
	S	..		
	T	5,06.70	(-)-9.34	(-)-5,16.04 (102%)

The entire provision of Rs. 5 crores for repayment of ways and means advances from the Reserve Bank of India remained unutilised since no such advances had been taken during the year. Against the provision of Rs. 2.70 lakhs for repayment of loans from the Life Insurance Corporation of India an amount of Rs. 14.61 lakhs on account of repayment of loan to the Corporation in the previous year was written back as repayment was not accepted by Corporation. This resulted in a saving of Rs. 15.73 lakhs under the sub-head.

Sl. Number and No. 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)		
<i>(in lakhs of rupees)</i>				
(xli) 48—Loans to Government Servants (voted)	O	1,57.00		
	S	47.00		
	T	2,04.00	1,72.03	(-)-31.97 (16%)

There was saving of Rs. 22.38 lakhs, against the provision of Rs. 67 lakhs for house building advances, a part of which was due to incorrect estimation of requirements (Rs. 15.18 lakhs).

## 2.2 Excess over grants/charged appropriations requiring regularisation

Grants—Excess of Rs. 2,96,50,892 in 37 grants/sub-grants requires regularisation under Article 205 of the Constitution. Excess of Rs. 2,32,432 in 3 charged appropriations also requires regularisation.

The details of grants where the excess (of Rs. 5 lakhs or more) was more than 10 per cent of total provision are mentioned in paragraph 2.1 (Sl. Nos. 4, 8, 9,12,14,16,20,21,22,27 and 32 refer) ; other cases are detailed in Appendix 2.2.

## 2.3 Supplementary grants/charged appropriations

The supplementary provision of Rs. 19.86 crores (9 per cent of the original provision) was obtained under 88 grants,



Revenue and Capital, (Rs. 19.76 crores) and 7 charged appropriations (Rs. 0.10 crore).

The details of unutilised supplementary grants/charged appropriations where the expenditure fell short of the provision in grants/appropriations by a margin of Rs. 5 lakhs or more and also more than 10 per cent of total provision are mentioned in paragraph 2.1. Other significant cases of supplementary grants which proved excessive are given below :

Sl. No.	Number and name of grant/sub-grant	Original grant	Supplementary grant	Expenditure	Saving
(in lakhs of rupees)					
(i)	17—Social Security and Welfare (Social Welfare)	59.19	11.61	63.84	6.96
Reasons for the saving have not been intimated (May 1981).					
(ii)	43—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	1,53.06	61.20	2,04.85	9.41
Saving was due mainly to (i) non-availability of wagons for booking of materials and (ii) scarcity of diesel and petrol for transportation of materials by road.					
(iii)	43—Capital Outlay on Power Projects	4,51.50	1,47.65	5,59.61	39.54

Reasons for the saving have not been intimated (May 1981).

#### 2.4 Unutilised provision

Rupees 26.45 crores remained unutilised in 124 grants and 11 charged appropriations. In 28 grants and in two appropriations, the savings (more than Rs. 5.00 lakhs in each case) were more than 10 per cent of the total provision. The details of these grants/sub-grants are given in paragraph 2.1.

#### 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 departmental figures of expenditure with those in the books of the Accountant General. In 1979-80, out of 171 Controlling Officers, 22 Controlling Officers had not done the reconciliation (December 1980) involving an amount of Rs. 4,52.56 lakhs although the matter was taken up with 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 1979-80, 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 on 20th February 1981 in all cases), the explanations for variations relating to all the 171 grants/appropriations were not received in time from the Controlling Officers. Even by the end of May 1981, the explanations in respect of 109 grants had not been received from various Government departments for inclusion in the Appropriation Accounts for the information of the Legislature.

#### 2.7 Rush of expenditure

In order to utilise the total resources at the disposal of the Government to its best advantage, the departmental heads are required to watch the progress of expenditure against the appropriation placed at their disposal. The rules provide that a quarterly review of expenditure is to be conducted till the end of September and thereafter monthly till January so that timely action can be taken to surrender funds that cannot be utilised rather than spend them hastily or in an ill-considered manner at the close of the financial year.

The expenditure in the year 1979-80 incurred by divisions under Tripura Public Works Department indicated rush



during the closing months of the financial year as detailed below :

Wing	Expenditure incurred during				Percentage of March expenditure to total for the year
	April to December 1979	January to March 1980	March 1980 excluding book adjustments carried out later	1979-80	
	(in lakhs of rupees)				
Electrical	2,38.51	2,24.27	1,82.20	4,62.78	39
Minor Irrigation and Flood Control	2,20.85	1,80.52	1,38.31	4,01.37	34
Public Health	32.99	79.70	73.34	1,12.69	65
Public Works	6,94.76	3,35.50	2,01.90	10,30.26	20
Total	11,87.11	8,19.99	5,95.75	20,07.10	30

Out of expenditure of Rs. 5,95.75 lakhs incurred by the department during March 1980, Rs. 4,27.32\* lakhs were drawn by cheques by the divisions during the last five working days of March 1980, i.e., 72 per cent of March expenditure.

\* Figures of Gumti Electrical Division not included.

## CHAPTER III

### CIVIL DEPARTMENTS

#### AGRICULTURE DEPARTMENT

#### 3.1 Failure to set up a seed bank

A scheme for distribution of seeds on loan was initiated by the Government in 1977-78. Seeds were to be distributed to cultivators (including *Jhumias*) on loan at the rate of 20 kilograms per family, the cultivators not being in a position to purchase seeds from local market for cash. The terms and conditions attaching to the distribution on loan were as follows :

The beneficiaries were to return out of their next harvest, without fail, good quality paddy seeds in the ratio of 1 : 1 if they were Tribal *Jhumias* and in the ratio of 1 : 1.25 if they were other cultivators. They were to arrange to deliver the seeds themselves to the nearest Village Level Worker/block store or any other store as might be notified by the Block Development Officers/Project Executive Officers.

The paddy seeds so returned were to go towards building up a seed bank and be used during the next season for similar distribution on loan.

Initially, the seeds were to be made available, by the 15th of April of the year at the latest, by the Block Development Officers/Project Executive Officers to the Village Level Workers by local procurement or otherwise along with a list of approved beneficiaries. The distribution of seeds was to be completed by 30th April, the records of distribution of seeds to approved beneficiaries being maintained by the Village Level Workers.

Test-check of accounts revealed the following :

(i) During the years 1977-78 and 1978-79, a total quantity of 77,194 kilograms of seeds (cost : Rs. 1.55 lakhs) was distributed amongst 10,247 beneficiaries in 3 blocks. No seed was returned in 2 blocks and in 1 block only 150 kilograms were returned by the beneficiaries. The total quantity of seed paddy distributed as loan in the last mentioned block was 42,450 kilograms (cost : Rs. 0.84 lakh).



Particulars received (in September and October 1980) in respect of 3 more blocks disclosed that a total quantity of 43,089 kilograms of seeds (cost : Rs. 0.82 lakh) was distributed among 3,084 beneficiaries during 1978-79. No seed against 7,433 kilograms distributed was returned in 1 block and in 2 blocks only 157 kilograms were returned by the beneficiaries.

Efforts made, if any, by the Department to recover the seed were not on record.

(ii) In one block the Block Development Officer drew Rs. 0.28 lakh in April and May 1978 but instead of purchasing seeds he unauthorisedly handed over the funds to 4 Sector Officers for purchase of seeds for distribution amongst 695 beneficiaries. The Block Development Officer had not received (March 1979) any account of purchase or distribution of seeds from these 4 Sector Officers. It could not be verified that seeds were purchased and distributed against the funds (Rs. 0.28 lakh) handed over to the Sector Officers.

(iii) The scheme envisaged that the distribution of seeds would be completed by 30th April at the latest i.e., before the commencement of the sowing season. It was noticed that in one block, seeds were distributed very late.

Month of distribution	Quantity distributed (in kilograms)	Value (in lakhs of rupees)
April 1978	6,000	0.12
May 1978	1,100	0.02
July 1978	2,644	0.05
August 1978	3,000	0.05
September 1978	1,000	0.02
October 1978	4,000	0.07

In this block there was no return of loaned seeds, the seeds having been distributed as late as in October also. Also, the extent to which the seed distributed was actually used for sowing purposes was not on record.

The object of the scheme viz., establishment of a seed bank, was, thus, not fulfilled in 7 blocks. Information in respect of the remaining 10 blocks has been called for and is awaited (March 1981).

The matter was referred to the Government in May and June 1979 and February 1980 ; reply is awaited (May 1981).

## ANIMAL HUSBANDRY DEPARTMENT

### 3.2 Intensive Cattle Development Programme

3.2.1 *Introductory*—A programme for improving the quality of cattle and raising their productivity was taken up in Tripura in 1951-52 in nine key village blocks and one hill cattle development block but it had not brought about any substantial improvement in the quality of breed nor increase in the production of milk.

With a view to improving the production of milk through improved breeding, feeding and management, the Intensive Cattle Development Programme was started by the Government in 1974-75 initially in six key village blocks and one hill cattle development block already in existence. The remaining three key village blocks were also included in the programme in 1976-77. The programme envisaged the following measures :

(a) village-wise survey, to ascertain the initial animal husbandry conditions, levels of milk production, marketing and utilisation of milk, feeds and fodder resources, etc., to enable evaluation of results. The survey was to be repeated preferably at the beginning of each year to ensure that the sites selected for location of the project offered suitable conditions for raising improved breed of cattle ;

(b) controlled breeding, by providing adequate breeding facilities to cover all breedable cattle by artificial insemination and by natural service ;

(c) mass castration, of all scrub bulls in the project area ;

(d) periodic prophylactic vaccination, of all livestock against infectious diseases ;

(e) systematic registration and recording, of milk yield of all milch animals ;

(f) procurement and supply of high yielding milch animals along with financial assistance by way of loans to the cattle owners ;

(g) providing incentives to livestock farmers, for rearing improved progeny through organising cattle shows, competi-





tions, cattle rallies, etc., and granting subsidies for rearing selected progeny ; and

(h) developing feed and fodder resources and ensuring issue of cattle feed at cost price, organising fodder demonstration, development of fodder growing plots on cultivators' own land and supply of seeds.

The programme was test-checked in 4 out of 13 centres in the ten blocks.

### 3.2.2 Approved outlay and expenditure

Against approved outlay of Rs. 78.82 lakhs, expenditure incurred on implementation of the programme during 1974-75 to 1978-79 was Rs. 86.95 lakhs as detailed below :

Year	Approved outlay (in lakhs of rupees)	Expenditure
1974-75	12.55	9.42
1975-76	10.86	15.14
1976-77	11.00	15.32
1977-78	16.50	18.78
1978-79	27.91	28.29
Total :	78.82	86.95

### 3.2.3 Organisational set up

The programme envisaged appointment of a senior specialist in Animal Husbandry Department as project leader. The Project Officer was to be assisted by four subject-matter specialists, viz., (i) Veterinary Officer, (2) Fodder Development Officer, (3) Assistant Registrar of Co-operative Societies and (4) Dairy Extension Officer. The specialists were to be assisted by junior officers and field staff.

The post of Project Officer was created by the Government only in November 1978 and filled up in August 1979. Before that, execution of the programme was supervised by officers at different levels in the Animal Husbandry Department. Specialists had not been appointed although the programme had run for more than six years (June 1980).

The Government admitted (November 1980) that the delay in appointment of a regular Project Officer and absence

of subject-matter specialists had contributed to non-implementation of many aspects of the programme as indicated in the succeeding paragraphs.

### 3.2.4 Survey

Though the progress report submitted (January 1977) to the Government of India indicated that a survey had been conducted in 1973-74 to ascertain the area-wise concentration of breedable bovine population, no survey report could be made available to Audit.

The Government stated (November 1980) that papers relating to the survey conducted in 1973-74 might have been misplaced due to shifting of offices from one building to another and that no survey had been conducted after 1973-74.

According to the information furnished by the department to Audit, the number of breedable bovine population as per survey conducted in 1973-74 was 1,35,881.

Quarterly reports on the progress of the programme were required to be forwarded to the Government of India. The report for the year 1975-76 indicated the breedable bovine population to be again 1,35,881. The number of bovine population reported in the progress reports for the years 1976-77 and 1977-78 was also 1,35,881, though during these years 13 artificial insemination centres had reportedly functioned. No reports for the year 1978-79 had yet been furnished to the Government of India (June 1980).

The Government stated (November 1980) that as no survey had been conducted after 1973-74, the number of bovine population was assumed to be the same during the subsequent years.

### 3.2.5 Breeding

(i) According to the programme, there should have been one semen collection centre. On 1st April 1974, two semen collection centres started functioning at Agartala and Udairpur. The two centres already functioning at Kailashahar and Dharmanagar under the Key Village Scheme were also brought under the Intensive Cattle Development Programme from 1st April 1976. The semen collection centre at Kailashahar, however, stopped functioning from 22nd February 1978.



The Government stated (November 1980) that four centres had to be maintained to overcome practical difficulties and the centre at Kailashahar had to be closed ultimately for better utilisation of breeding bulls.

(ii) Four stud buffaloes were maintained during the period April 1976 to June 1978 in Dharmanagar (3) and Kailashahar (1) semen collection centres without using them for servicing (or semen collection). Rupees 0.34 lakh were spent on their maintenance. Similarly services of two bulls at Agartala semen collection centre remained unutilised during 1974-75. Expenditure on the maintenance of the two bulls was Rs. 0.08 lakh excluding the expenditure on the attendant. Government stated that initially it had been decided that the bulls would perform natural services but were subsequently not so used. The services of the two bulls at Agartala were, however, not utilised as they were of superior quality and were transported to Dharmanagar and Kailashahar (September 1975) for better utilisation.

The Government stated (November 1980) that in an artificial insemination centre most of the attendants worked also as carriers of semen to outlying areas.

### (iii) Artificial insemination

As on 31st March 1974, there were 9 artificial insemination centres and 70 sub-centres under the Key Village Scheme. During implementation of the Intensive Cattle Development Programme (1974-79) the number of artificial insemination centres and sub-centres was increased to 13 and 100 respectively. Though artificial insemination (60 per cent) and natural services (40 per cent) were both visualised under the programme, no breeding programme by natural services was undertaken. Details of breedable bovine population and the number of artificial inseminations done in each of the 13 artificial insemination centres (A.I.) including their sub-centres during the years 1974-75 to 1978-79 are given in Appendix 3.1.

The percentage of breedable bovine population subjected to artificial insemination varied from one to 69. The largest bovine population was in Agartala (24,537) where the percentage ranged from 35 to 58 in the five years 1974-75 to 1978-79. Coverage was very poor in Kailashahar, Amarpur and Sabroom. Only in Udaipur centre more than 60 per cent of

breedable bovine population was covered during 1975-76 to 1978-79. The absence of reliable survey of coverable bovine population within the reach of each centre, made evaluation of real achievement of the centres very difficult. The Government attributed (November 1980) the shortfall in artificial insemination to aversion in people to have their cows subjected to artificial insemination. No incentive had been given to the farmers to bring in their cattle for insemination nor attempts were made to educate them in the benefits of the scheme till 1978-79. Reasons for not undertaking extension work were not stated. (Regarding incentive, see also para 3.2.10).

According to the norms prescribed under the programme, one stockman in each artificial insemination centre and sub-centre and two stockmen in each semen collection centre could be entertained. During 1977-78 and 1978-79, in the 3 semen collection-cum-artificial insemination centres and 10 artificial insemination centres including 100 sub-centres, the department could accordingly entertain 116 stockmen. It was, however, noticed that 148 stockmen were entertained by the department during the two years, resulting in excess expenditure of Rs. 2.37 lakhs (computed on the basis of minimum of the time scale of pay and allowances admissible to stockmen).

The Government stated (November 1980) that the All India norms could not be introduced in the State because of difficulty in service, inaccessibility of areas and absence of public transport system requiring more staff for running the scheme.

(iv) Results—The results of artificial insemination done during 1974-75 to 1978-79 in 4 A.I. centres, the records of which were test-checked are given in Appendix 3.2.

It would be seen from the Appendix that the percentage of calves born to artificially inseminated animals varied from 15 to 43. The department had not investigated the reasons for variations from centre to centre in the percentage of calves born, nor the fertility being as low as 43 per cent.

The Government stated (November 1980) that action was being taken to investigate the reasons for variations from centre to centre in the percentage of conception and of calves born.

(v) Calf subsidy—With a view to enabling the cattle owners to reduce the mortality rate among heifers and to



bring about good health and early maternity, the programme envisaged subsidised rearing of selected progeny by providing balanced food to the heifers. The calf subsidy scheme was however, taken up by the department only in September 1977 as a Centrally sponsored scheme and not under the Intensive Cattle Development Programme.

The Government stated (November 1980) that the subsidy scheme was being tagged on to the Heifer Rearing Scheme under the programme.

(vi) *Mortality of calves*—The department did not take any follow up action to determine the mortality rate of the calves born out of artificial insemination. In the absence of any records in this regard, the results of artificial insemination could not be evaluated. The department was of the view (June 1980) that in the absence of any instructions to incorporate such information in the progress report to be submitted to the Government of India, information on the rate of mortality had not been collected.

The Government stated (November 1980) that action was being taken to undertake a survey.

(vii) The programme contemplated payment of suitable grant-in-aid through co-operatives and panchayats to farmers maintaining stud bulls. Bulls already maintained by the farmers were also to be licensed for the purpose. Till such arrangements were made, bulls for natural services were to be maintained by the department.

The department did not implement this part of the breeding programme. No reasons for non-implementation were on record.

The Government stated (November 1980) that breeding bulls were being distributed in inaccessible areas for natural service.

### 3.2.6 *Castration of scrub bulls*

The programme envisaged a preliminary survey of scrub bulls in the area and organisation of a mass castration campaign in a planned and systematic manner. The stockmen in charge of the sub-centres were to carry out castration work as a normal part of their duties. It was noticed from the pro-

gress reports submitted to the Government of India that 24,852 scrub bulls were castrated during the period 1974-75 to 1978-79 by the centres. As there was no survey to determine the number of scrub bulls in the area and no organised campaign for castration, the extent to which such castration (as reported) helped in progressive breeding control could not be evaluated.

The Government stated (November 1980) that action was being taken in this regard.

### 3.2.7 *Prophylactic vaccination of livestock*

Periodic prophylactic vaccination was done. In the absence of a survey of the bovine population periodically, the effect could not be evaluated.

### 3.2.8 *Recording of milk yield*

The programme stipulated, *inter alia*, that a definite target for increased milk yield from cows should be laid down as a part of the programme. On a conservative estimate the average yield of milk per cow in the area to be covered was expected to go up by 30 per cent in five years. This was fixed as the minimum target.

During survey (stated to have been conducted in 1973-74), the milk yield in the area covered under the programme was recorded as 1.3 litres per day per cow, on the average. In the departmental records, milk yield per day per cow was recorded in only 5 artificial insemination centres out of 13 such centres, during 1978-79. Their records showed that the yield of milk at the end of the five year period (1974-79) did not go up by 30 per cent, i.e., to (1.69 litres) except at one centre (Dharmanagar) where the milk yield was shown as 1.90 litres per cow per day on the average.

Name of A.I. Centre	Average milk yield in 1973-74	Average milk yield at the end of 5 years 1974-79
(in litres)		
1. Bishalgarh A.I.C.	1.30	1.25
2. Teliamura A.I.C.	1.30	1.00
3. Kamalpur A.I.C.	1.30	1.20
4. Udaipur A.I.C.	1.30	1.38

Initial records maintained at Dharmanagar centre were test-checked, but the basis on which the average yield of 1.90



litres was arrived at could not be shown to Audit. This centre did not also maintain any register to record the milk yield twice daily.

While admitting (November 1980) the facts that proper recording had not been done in all the centres the Government stated that this was now being followed.

At the Agartala artificial insemination centre two milk recorders had been appointed since 1974-75 though no recording of milk yield under that centre had been done so far (June 1980). The expenditure on their pay and allowances during 1974-75 to 1978-79 worked out to Rs. 0.34 lakh.

The Government stated (November 1980) that two milk recorders had now been deployed for recording.

### 3.2.9 *Milch animals*

No loan/financial assistance was given to the cattle owners for procuring high yielding milch animals.

### 3.2.10 *Production incentives*

Though, to foster a spirit of healthy competition, incentives and prizes to cattle owners, cattle shows and rallies were contemplated, no incentives or prizes were awarded to any cattle owner. Cattle shows and rallies were also not held till 1978-79.

The Government stated (November 1980) that from the preceding year the programme had again been introduced.

### 3.2.11 *Co-ordination committee*

The programme provided for setting up of a co-ordination committee to guide and review progress periodically. This committee was to include representatives of the department of Animal Husbandry, Dairy Development, Agriculture Co-operative and other departments connected with rural development. No such committee was formed (June 1980)

The Government stated (November 1980) that action was being taken in this regard.

### 3.2.12 *Assessment and evaluation*

The programme envisaged a critical statistical assessment and evaluation of various phases of the scheme by a cell for

identifying different aspects of development which were finding response and which could be further intensified and for identifying aspects of the scheme requiring modification. No such cell had been formed till 1978-79 and no such assessment or evaluation done.

The Government stated (November 1980) that this cell had been functioning from the preceding year.

### 3.2.13 *Summing up*

(i) Against the approved outlay of Rs. 78.82 lakhs, the expenditure incurred on implementation of the programme during 1974-75 to 1978-79 was Rs. 86.95 lakhs.

(ii) The post of Project Officer required for implementation of the programme was filled in only in August 1979 and four subject-matter specialists had not been appointed leading to some aspects of the programme not being implemented.

(iii) The preliminary survey stated to have been conducted in 1973-74 was not repeated every year. The number of breedable bovine population reported to the Government of India as per survey was 1,35,881. The same number was repeated year after year.

(iv) Three semen collection centres were operated, but natural servicing contemplated under the programme was not implemented. In the 13 artificial insemination centres with 100 sub-centres, the percentage of breedable bovine population inseminated varied from one to 19 during the five year period from 1974-75 to 1978-79. Percentage of calves born to the number of artificial inseminations varied from 15 to 43. The department had not investigated the reason for the variation or low fertility. No records of mortality of calves born out of artificial inseminations were maintained.

(v) No survey was conducted to determine the number of scrub bulls in the project area and there was also no organised campaign for their castration.

(vi) Out of 13 centres, only in 5 centres records of milk yield per cow were kept but improvement in yield was not noticeable.

No evaluation of the success of the programme or different phases of it during its implementation was done.





### 3.3 Rinderpest Eradication Scheme

3.3.1 In October 1975, Government of India sanctioned a grant of Rs. 3.24 lakhs for establishment of a vigilance unit at Agartala under the Rinderpest Eradication scheme included in the Fifth Five Year Plan (1974-79) as a Centrally Sponsored Scheme. The grant was subject to the condition that the State Government would in addition continue to finance from its own resources the rinderpest eradication scheme which was already in operation in the State. Reports on physical and financial progress were to be furnished to the Government of India monthly.

A test-check of the records of the Director of Animal Husbandry revealed that no report on the physical progress of the scheme was ever sent to the Government of India. Reports on the financial outlay were, however, sent to them though annually instead of monthly.

The Government stated (January 1981) that attempts were being made to submit monthly reports and returns to the Government of India in time.

3.3.2 The funds sanctioned by the Government of India and the expenditure incurred by the State Government on the vigilance unit, from 1975-76 to 1978-79 are given below :

Details of expenditure	1975-76	1976-77	1977-78	1978-79	Total
	Expenditure	Expenditure	Expenditure	Expenditure	
	(Funds sanctioned)	(Funds sanctioned)	(Funds sanctioned)	(Funds sanctioned)	
	<i>(in lakhs of rupees)</i>				
1. Vehicles	0.48 (0.40)	0.01 (...)	0.04 (...)	0.01 (...)	0.54 (0.40)
2. Equipment and furniture	... (0.11)	... (...)	... (...)	0.01 (...)	0.01 (0.11)
3. Salaries, etc.	... (0.29)	0.05 (0.57)	0.69 (0.57)	0.61 (0.57)	1.35 (2.00)
4. Contingencies	... (0.12)	0.03 (0.20)	... (0.20)	0.10 (0.20)	0.13 (0.72)
Total :	0.48 (0.92)	0.09 (0.77)	0.73 (0.77)	0.73 (0.77)	2.03 (3.23)

The Government stated (January 1981) that during the first two years the expenditure was low pending completion of preliminaries before commencing the work.

(a) *Purchase of vehicle*—One jeep was purchased from a firm in Agartala by the Director of Animal Husbandry in January 1976 and was received in June 1976 (cost : Rs. 0.48 lakh). Cash book for the period from January 1976 to December 1978 was reported to be in police custody.

(b) *Pay and allowances and utilisation of staff*—While only Rs. 0.05 lakh were spent on pay and allowances of staff during 1976-77, Rs 0.69 lakh were spent on this account during 1977-78. The Government attributed (January 1981) the increase in expenditure during 1977-78 to appointment of full complement of staff during 1977-78 ; but stated that though the pay and allowances of the staff were debited to the vigilance unit, their services were not exclusively utilised for the work of the vigilance unit as the quantum of work on this unit was very small.

The Government stated (January 1981) that it was considered necessary to send the staff of this unit to different veterinary institutes bordering Bangladesh, where their services were utilised both for treatment and for vigilance purposes. According to the department, no report of incidence of rinderpest has been received in the State.

## COMMUNITY DEVELOPMENT DEPARTMENT

### 4 Food for work programme

#### 4.1 Introductory

The following were the basic objectives of the Food for Work programme started in the State in April 1978 :

(i) to generate additional gainful employment to a large number of unemployed and underemployed persons in the rural areas, which would improve their income and consequently their nutritional levels ;

(ii) to create durable community assets and strengthen the rural infrastructure, which would result in higher production and better living standard in the rural areas ; and

(iii) to utilise surplus foodgrains for development of human resources.

The categories of works which were to qualify under the programme included major, medium and minor irrigation



works ; flood protection, drainage and anti-water logging works ; soil and water conservation and afforestation work on Government and Community lands ; roads including State High Ways ; construction of intermediate and main drains, field channels and land levelling, etc., in the command areas of irrigation projects ; and school buildings and community centres belonging to Government and local bodies including Panchayats. The provision for expenditure on such schemes to be undertaken by local bodies including Panchayats was to be reflected in the State Budget as grant-in-aid.

The cash component required for execution of the work under this programme was to be met by the State Government. The foodgrains allocated were to be utilised for payment of a part or whole of the wages of the labour employed in execution of the specified works taken up under the programme.

The expenditure on existing plan and non-plan schemes, new items of capital works and maintenance of public works were to be augmented to the extent of the amount of additional resources (value of foodgrains) made available by the Central Government under this scheme free of charge.

#### 3.4.2 Organisation

The Government decided in April 1978 that the programme would be implemented in the State by different departments through their field agencies. The Community Development Department was to co-ordinate and monitor the entire programme. The Directorate of Food and Civil Supplies was to position the stock of wheat/atta/rice in different outlying godowns and arrange its distribution to the labourers through the net-work of fair price shops in collaboration with the executing department/agency.

#### 3.4.3 Allocation, Release and Utilisation of foodgrains

The value of foodgrains paid for by the Government of India and lifted by the State (as intimated by the Government of India) was as follows :

	1977-78	1978-79	1979-80
Wheat	Nil	4,164 Tonnes	1,527 Tonnes*
Rice	Nil	2,000 Tonnes	18,696 Tonnes*
Payments made by Government of India to Food Corporation of India	Nil	Rs. 36.55 lakhs	Rs. 3,40.36 lakhs*

\* The discrepancy in figures received from Government of India and the State Government is stated to be under reconciliation by the latter.

As per the State Government records, the quantity of foodgrains allocated and released by the Government of India, the quantity received from Food Corporation of India and the quantity issued by the Food and Civil Supplies Department to the various implementing officers during 1978-79 and 1979-80 were as given below :

Year	Foodgrains released by Government of India		Foodgrains received from Food Corporation of India		Foodgrains issued to implementing officers	
	Rice	Wheat	Rice	Wheat	Rice	Wheat
			(in tonnes)			
1978-79	2,000	6,000	2,000	4,164	1,528	6,686 (converted into 6,486 tonnes of atta)
1979-80	22,000	...	20,000*	1,139*	22,677	1,414 (converted into 1,372 tonnes of atta)

The wage rates and grain equivalents fixed during the years 1978-79 and 1979-80 by the State Government are given in Appendix 3.3.

#### 3.4.4 Additional gainful employment

(a) (i) As per reports submitted by the State Government to the Government of India, the quantity of foodgrains utilised and the mandays generated during the years 1978-79 and 1979-80 were as below :

Year	Foodgrains utilised		Mandays generated
	Rice	Atta	
	(in tonnes)		
1978-79	1,528	6,486	29,68,870
1979-80	22,677	1,372	99,97,600

\* The discrepancy in figures received from Government of India and the State Government is stated to be under reconciliation by the latter.



The following detailed figures were available in the records of the respective departments; they differed slightly from the above reported figures :

Name of the department	Years	Number of works taken up	Number of works completed	Foodgrains utilised		Mandays generated
				Rice	Atta (rounded to tonnes)	
Community Development (17 blocks)	1978-79	4,381	3,685	632	4,318	20,27,692
	1979-80	12,351	11,492	18,085	734	77,13,995
Agriculture	1978-79	312	312	8	329	1,37,501
	1979-80	846	756	1,383	28	5,44,516
Forest	1978-79	275	253	112	422	2,15,770
	1979-80	660	628	1,316	57	5,25,480
Education	1978-79	1,247	862	67	221	1,17,972
	1979-80	1,303	907	302	90	1,56,371
Public Works	1978-79	258	196	2	589	2,35,651
	1979-80	71	65	280	50	1,37,950
Fisheries	1978-79	810	299	237	228	2,41,259
	1979-80	633	524	595	308	3,34,302
Animal Husbandry	1978-79	1	1	44	84	62,867
	1979-80	7	7	299	150	1,72,889
Social Education and Social Welfare	1978-79	...	...	...	...	...
	1979-80	180	152	83	...	32,479
Industries	1978-79	...	...	...	...	...
	1979-80	3	...	3	...	1,222
Tripura Forest Development and Plantation Corporation Limited	1978-79	...	...	...	...	...
	1979-80	155	229	574	...	2,26,666
Total :	1978-79	7,284	5,608	1,102	6,191	30,38,712
	1979-80	16,209	14,760	22,920	1,417	98,45,870

The State Government based their report to the Central Government apparently on the foodgrains issued to the implementing officers and not on the quantity utilised on works by the latter during the year. The Government also attributed (December 1980) the variations to non-reconciliation of the figures of utilisation of foodgrains and number of mandays generated as received from the implementing officers by the Food Department before sending returns to the Government of India.

(ii) It was seen in audit that in the Kumarghat Block (North Tripura District) 1,12,982 mandays were reportedly generated and 183.35 tonnes of atta and 25.05 tonnes of rice (value of both Rs. 3.17 lakhs) distributed to the labourers during 1978-79. The works done were, however, not measured. Further, Rs. 1.96 lakhs (including value of 98 tonnes of atta) were spent during the period April 1978 to November 1978 for generation of 39,266 mandays on 41 projects, but no estimate of the works was available. Funds placed by the Public Works Department with the Community Development Department for maintenance of existing roads were utilised by the latter for reclamation of land. In 1979-80, Rs. 20.66 lakhs were spent and 882.52 tonnes of foodgrains (value : Rs. 14.87 lakhs) utilised on 400 projects in Kumarghat Block. No measurement was, however, taken in respect of construction, improvement and maintenance of new roads, construction of field channels, seasonal bunds and jute retting tanks, jungle clearance and weeding of *jhum* land. Instead, a certificate was recorded on the muster roll by Village Level Workers or the Panchayat Secretary to the effect that the labourers mentioned in the muster roll were actually engaged in the Project and their services were properly utilised. The certificate was countersigned by Gaon Pradhan adding that the work done was found satisfactory.

(iii) It was seen that in Jirania Block (West Tripura District) also no measurement books for the year 1978-79 were maintained for works executed under "Food for Work Programme". Either the muster rolls maintained were not in proper form or on the actual payees' receipts for wages paid in cash and in kind it was certified by the Village Level Workers/Panchayat Secretary that the work had been completed as per specification in the estimate and that the volume of work done by the labourers justified the amount paid to them as wages. Similarly, in 1979-80 also, Rs. 19.25 lakhs including cost of 843.85 tonnes of foodgrains were reportedly spent to generate 3,55,461 mandays on 340 projects in Jirania Block. Though construction of new roads, improvement of roads and minor irrigation projects were susceptible of measurement, no measurements were recorded, but only certificates as stated earlier were recorded on the actual payees' receipts.

(iv) In Bagafa Block, Rs. 34.17 lakhs (including the cost of 1,463.96 tonnes of foodgrains) were spent during 1979-80 to reportedly generate 5,926 mandays on 1,049 projects.



Here also, though construction, improvement and maintenance of new roads, minor irrigation projects, land reclamation, excavation of channels and jute retting tanks and weeding of *jhum* land were susceptible of measurement, no measurements were recorded.

(v) During 1978-79, the project, Radhakishorenagar Farm Complex in 3 phases, under the Animal Husbandry Department, was taken up by the Feeds and Fodder Development Officer. Two phases were stated to have been completed during that year at a cost of Rs. 65,867 in cash and issue of 83.93 tonnes of atta and 44.65 tonnes of rice (value of both : Rs. 2.03 lakhs). But it was seen that no estimate was prepared for the works executed in 2 phases nor any measurement recorded for the works executed.

(vi) In the offices of 2 Inspectorates of schools (out of 16) it was seen that inspectors of Schools had been authorised by the Education Department to accord technical sanction to the estimates prepared locally by the Gaon Sabha or the School Managing Committee and that works relating to repairs and reconstruction of primary schools were executed under the Programme even though it was stipulated that estimates of the works under the Programme should be got checked by a technical authority (Assistant Engineer/Executive Engineer). Also, no measurements were recorded.

(b) The Government stated (December 1980) that estimates had been prepared in all cases including in Kumarghat block and that measurements had also been recorded in measurement books in a number of cases. It was added, however, that in view of the decentralised nature of the work and the large number of trained technical staff required for recording measurements in accordance with the Public Works Department procedure, measurements in many cases were done in a 'suitable' manner and certificates regarding execution of works in line with the approved estimates recorded by Overseers or other implementing officers. Further, muster rolls had also invariably been maintained in all these blocks. In the case of Jirania block, these had been maintained on plain paper. Moreover, in the case of Radhakishorenagar Farm Complex, estimates had been prepared and measurements had also been recorded in a 'suitable' manner. As regards the authority for technical sanction granted to the Inspectors of Schools, it was stated that the Government had authorised (November 1978) them to accord technical approval.

No replies have been received so far from the Block Development Officers of Kumarghat and Jirania to whom findings of Audit were conveyed in December 1978 and January 1979 respectively through issue of Audit Notes. Even during the next audit in Kumarghat block in September 1980 no measurement books could be produced to Audit. In Bagafa block, no measurement books could be produced during audit in May 1980. In Radhakishorenagar Farm Complex, only Consolidated Statements were shown to Audit (in May 1980) but not work estimates or measurement books. These facts were brought to the notice of the Government. In the meantime, further scrutiny of the records of one department (Animal Husbandry) revealed (March 1981) that neither estimates had been prepared nor measurements for work done recorded. This was also brought to the notice of the Government.

In the circumstances Audit was unable to verify the generation of employment as reported, whether it was commensurate with the quantity of works reported as done against the outgo of cash and grains; nor whether foodgrains (or coupons therefor) or wages had been disbursed for work done as per approved estimate of the works/schemes.

A scrutiny of the initial records in respect of one department (Animal Husbandry) revealed (March 1981) that no stock account showing receipt of foodgrains from the Food and Civil Supplies Department and issue thereof to labourers was maintained. Besides, no register showing the number of labourers engaged through muster rolls was also maintained. Hence, the position of foodgrains reported as utilised and mandays reported as generated was not verifiable in audit.

#### 3.4.5 *Additionality of expenditure and asset creation*

(i) As per the report for the year ending March 1979 furnished by the State Government to the Government of India in August 1979, additionality in expenditure of Rs. 1,31.01 lakhs (total expenditure : Rs. 1,90.43 lakhs) over the allocated amount of Rs. 59.42 lakhs in 1978-79 (sub-allocation : Community Development Department Rs. 11.29 lakhs, Public Works Department Rs. 16.29 lakhs, Education Department Rs. 4.00 lakhs, Agriculture Department Rs. 6.32 lakhs and Forest Department Rs. 21.52 lakhs) was indicated. The amounts shown as allocated were, however, not identifiable in the detailed budget with the result that the actual amount





allocated and the expenditure incurred against the allocated amounts could not be verified from the initial accounts received by the Accountant General. The State Government also did not send the prescribed monthly accounts of utilisation of foodgrains to the Accountant General as per procedure laid down by the Government of India.

In 1979-80, the State Government allocated in all Rs. 1,05.64 lakhs under Plan budget to different departments for implementation of the programme in that year. The allocations were not distinctly shown under the functional heads in the detailed budget and therefore additionality of expenditure was not identifiable in the State Budget, department-wise. Also, the actual expenditure stated to have been incurred by various departments was not verifiable with reference to the figures in the initial accounts received by the Accountant General. Again, the State Government did not send the prescribed monthly accounts of foodgrains to the Accountant General as per procedure laid down by the Government of India. The value of foodgrains received and utilised could not, therefore, be adjusted and accounted for in the accounts of the State Government compiled by the Accountant General.

In regard to 1978-79, it was seen that the Public Works Department had allotted Rs. 51.50 lakhs to the Community Development Department for execution of schemes under the programme during the period from June 1978 to March 1979 (their budget allocation was only Rs. 16.29 lakhs). The Director of Panchayats had allotted Rs. 39.79 lakhs and the Director of Welfare for Scheduled Castes and Scheduled Tribes had allotted Rs. 3.34 lakhs to the blocks under the Community Development Department during the year (they had no sub-allocation), thus making a total of Rs. 94.63 lakhs as against the additionality of Rs. 1,31.01 lakhs reported to Government of India.

The additionality of Rs. 1,31.01 lakhs for 1978-79 reported to the Government of India with reference to the allocation of Rs. 59.42 lakhs could not be verified. The actual amount of additionality could not also be worked out by Audit in the absence of any identifiable budgetary provision beyond Rs. 59.42 lakhs shown in the budget or even Rs. 94.63 lakhs stated to have been allotted to the blocks.

For the year ending March 1980, the State Government reported to the Government of India on 9th July 1980 that the

amount of additionality was Rs. 4,70.52 lakhs against the allocation of Rs. 1,05.64 lakhs to different departments under the Plan budget for 1979-80. The sub-allocation under different functional heads of accounts and by the various departments was not available for the year. Here again the total additionality of Rs. 4,70.52 lakhs reported to the Government of India was not verifiable in audit.

The Finance Department stated (December 1980) that all communications from the Government of India having effect on the State budgetary position were invariably endorsed to it and that no orders appeared to have been received by it from the Ministry of Rural Reconstruction on accounting, budgeting and calculation of additionality under the programme.

The Ministry of Agriculture and Irrigation, Government of India had informed the State Government in December 1977 that the State Governments were to indicate the total existing provisions for schemes/works in the State budget as would qualify for assistance under the scheme. It was further mentioned that details of the arrangements for accounting of foodgrains would be communicated separately; detailed instructions effective from April 1978 were issued by the Ministry of Rural Reconstruction in October 1979. The instructions envisaged *inter alia* that the nodal department would prepare an account department-wise of foodgrains taken delivery of and utilised by it at the end of every month and send the same to the Accountant General.

In respect of the year 1978-79, the nodal department was to send to the Accountant General transfer entries for quantities received and utilised for adjustment in the State books of accounts in respect of each department and excess vote was also to be taken wherever necessary. The Accountant General had also written to the Finance department in March 1980 regarding the accounting procedure, etc., and requested *inter alia* that the nodal department be advised to send the accounts for 1978-79 and that monthly accounts be sent for the period from April 1979 with reference to the Ministry of Rural Reconstruction circular of October 1979. The Accountant General has not so far (March 1981) received the accounts for 1978-79 nor the monthly accounts for 1979-80 for carrying out the necessary adjustment in the State Books of Accounts.



(ii) On the basis of the on-the-spot assessment of the situation created by drought in Tripura made by a Central Team which visited the State from 4th to 6th July 1979 and having regard to the recommendation of High Level Committee on Relief, the Government of India (Ministry of Finance) approved in August 1979 a ceiling of additional expenditure of Rs. 1,21.00 lakhs on various drought relief works. This included Rs. 50.00 lakhs for acceleration of clearly identifiable Plan schemes for creation of additional employment (Special Food for Work Programme). One of the conditions subject to which the allocation was approved was that only such Plan works as could be clearly identified, would result in creation of additional productive assets and enable the State and the people withstand the drought conditions better in future should be undertaken.

The allocation of foodgrains (22,000 tonnes) for 1979-80 included 14,000 tonnes of rice (allocation in November 1979 5,000 tonnes, in December 1979 7,000 tonnes and in March 1980 2,000 tonnes) for generation of gainful employment in drought affected areas under Special Food for Work Programme subject to the conditions that as far as possible items of works which would help in conserving moisture, harnessing of water and providing better irrigation facilities such as, digging and deepening of tanks, construction of water channel, etc., should get priority under the programme. It was further stipulated in the allotment orders that separate records for receipt and distribution of common rice allocated under this scheme should be kept by the State Government and reports/returns submitted separately. The condition of additionality was not applicable to the use of grains under the Special Food for Work Programme.

Separate accounts were to be kept by the State Government for utilisation of 14,000 tonnes of foodgrains released for drought relief works under Special Food for Work Programme.

The State Government (Community Development Department) informed the Government of India (Ministry of Rural Reconstruction) on 28th July 1980 that progress report under Special Food for Work Programme for the quarter ending March 1980 was not being separately sent because the State Government had utilised by October 1979, 12,414 tonnes of rice against the allotment in 1979-80 of 8,000 tonnes made

under the normal Food for Work Programme; that the excess (4,414 tonnes) was diverted from public distribution in anticipation that the entire allotment of 1979-80 would be under normal Food for Work Programme and that as such there was no scope for maintenance of separate records under the two categories. The entire allotment of foodgrains under Food for Work Programme was stated to have been utilised to meet the drought situation and therefore the report which the State Government had already submitted for normal Food for Work Programme was desired to be treated as the report/return under Special Food for Work Programme. The State Government further added that as regards normal Food for Work Programme the earlier quarterly report for the quarter January to March 1980 including additionality for the whole year submitted on 9th July 1980 might consequently be treated as 'nil' for the normal programme. In the detailed report submitted on 9th July 1980, out of 74 types of works, about 14 were relevant to drought. In respect of the other work, e.g., construction of roads, jungle clearing, plantation works, construction of school buildings and play-grounds, construction of bridges, etc., it could not be stated nor was it on record how they would enable the people to withstand drought condition in future.

(iii) One of the objectives of the Programme was creation of durable community assets. According to Government of India "guidelines" a purely *katcha* village road which had no culvert or bridge, even where required, would not be a durable community asset unless proper culverts and bridges were provided and minimum top soling done on it so that it could last at least for a few years. It was seen in audit in six blocks that 1,864.94 tonnes of foodgrains had been utilised for payment of wages in kind to labourers for construction/improvement of link roads with funds placed at the disposal of the Block Development Officers by the Public Works Department to which the roads were to be handed over. Save for two roads, the estimates did not provide for culverts, bridges or top soling and only earth work was done, while in two cases the estimates provided for laying of spun pipes, which, however, were not placed in position during 1978-79 or 1979-80 even though the estimated number of mandays for the work was utilised and paid for. The Block Development Officers also stated that such village link roads constructed from funds provided by Public Works Department were not upto the prescribed Public Works Department specification of 12 feet width owing to non-availability of land and that



therefore the Public Works Department had not agreed to take over the roads. Further, in the absence of culverts/bridges the roads could not be utilised and in the absence of top soling could not also be durable. In April 1980, the State Government relaxed the provisions relating to roads being taken over by the Public Works Department and allowed roads constructed in *khas* land to a minimum formation width of 5 metres and a carriage width of 3 metres being taken over.

The Government stated (December 1980) that, though the roads had been properly constructed, it had not been always possible to come up to the expected Public Works Department specification. Further, care had, however, been taken to ensure that even roads below Public Works Department specifications were maintained and developed by providing money for their maintenance and development under Community Development and these roads were considered block roads. Action had also been taken to construct culverts and bridges on such roads and hand over most of the roads to the Public Works Department for proper maintenance.

(iv) One thousand three hundred thirty-seven seasonal bunds were constructed during 1978-79 and 446 in 1979-80 for irrigation purposes ; but these did not constitute durable assets. Also, work of sand removal from agricultural land done over 293 hectares in 1978-79 and 156 hectares in 1979-80 near river banks being a recurring feature did not also give rise to durable assets. Weeding in *jhum* areas (3 hectares in 1978-79 and 8,314 hectares in 1979-80) was also a work of temporary nature not giving rise to durable assets.

During 1978-79 and 1979-80, 161.08 tonnes of foodgrains were utilised on such non-durable assets.

The Government stated (December 1980) that production oriented programmes inclusive of construction of seasonal bunds had been taken up by them. The bunds, though not durable, were essential for raising the *boro* crop. *Jhum* weeding was taken up as an exception in special cases in some starving tribal pockets.

The reply of the Government did not clarify why the expenditure had to be brought under this programme instead of under other development schemes.

#### 3.4.6 Monitoring

A State Level Steering Committee with all implementing department represented on it and under the Chairmanship

of Chief Secretary was formed in May 1978 but no meeting of this Committee has been held so far.

A district level Steering Committee was also to be constituted with all implementing departmental Heads of the District in it and with the District Magistrate as Chairman. But there was no record of formation of District Level Steering Committees.

The Community Development Department stated (September 1979) that the programme was being reviewed by convening meetings but without representatives of either the Government of India or the Food Corporation of India being present. The department also added (September 1979) that the Additional Chief Secretary reviewed the progress of the programme in each district with district level officers. In meetings held in April and May 1979, it was noted that the output was very low which was attributed to the fact that the selection of workers was done by the Pradhans and a large number of women and children were turning up and a feeling was prevalent that this was Government work where there was no need for proper output. Also, many workers who turned up did not work for the agreed period of time.

The Government stated (December 1980) that the programme was being reviewed at regular intervals at the State Level by the highest authority of the State viz., the Chief Minister, Minister of Community Development and Panchayat, the Chief Secretary, the Additional Chief Secretary and all concerned Secretaries, the heads of departments, etc. Also, that the Additional Chief Secretary reviewed the progress at the district level by convening meeting in the districts.

#### 3.4.7 Other points of interest

(i) Seventy three tonnes of atta were issued in 1978-79 to the Administrator, Agartala Municipality, a wholly urban area, not qualifying under this programme as a rural area.

The Government stated (December 1980) that this was a solitary case where employment had been provided to some distressed persons for the time being at the initial stage of the programme. Subsequently, it was discontinued.

(ii) Rupees 24.65 lakhs and Rs. 45.90 lakhs (total : Rs. 70.55 lakhs) were drawn on abstract contingent bills in



six blocks during 1978-79 and 1979-80 respectively for meeting the cash component of works and the money was advanced to sub-ordinate authorities for making payment to labourers for cost of transportation, commission to fair price shop dealers, etc. Though there were clear instructions that detailed countersigned contingent bills duly supported by vouchers and payees' receipts should be submitted within 60 days from dates of drawal of money on abstract contingent bills, detailed countersigned contingent bills for Rs. 8.73 lakhs and Rs. 0.19 lakh (total : Rs. 9.06 lakhs) only had been submitted to Controlling Officers for the years 1978-79 and 1979-80 respectively till June 1980 leaving a balance of Rs. 15.92 lakhs and Rs. 45.57 lakhs (total : Rs. 61.49 lakhs) for which detailed bills are outstanding for the respective years. Similarly, Rs. 7.7 lakhs and Rs. 1.02 lakhs (total : Rs. 8.16 lakhs) were drawn on abstract contingent bills by the Superintendent of Fisheries, Dharmanagar, North Tripura District during 1978-79 and 1979-80 respectively. The entire amount is outstanding for adjustment so far (June 1980). Inspector of Schools, Sabroo (South Tripura District) drew Rs. 2.10 lakhs on abstract contingent bills during the period from May 1978 to March 1979 but detailed countersigned contingent bills for only Rs. 0.1 lakh have been submitted to the Controlling Officer so far (November 1979).

In all, out of the total drawal of Rs. 80.81 lakhs by abstract contingent bills, seen in audit, detailed countersigned contingent bills for Rs. 9.94 lakhs only had been submitted to the Controlling Officers so far (June 1980).

The Government stated (December 1980) that all the Project Executive Officers/Block Development Officers have been instructed to set up cells in their offices exclusively to deal with all outstanding detailed countersigned contingent bills. Similarly, other implementing officers/agencies had also been instructed to clear all such pending bills.

(iii) There was no system of registration of labourers and the muster rolls indicated only the names of the labourers without recording their ages. Attendance was required to be marked twice in a day, once in the morning and again in the afternoon. But daily attendance was not recorded properly in muster rolls. During a visit by the Block Development Officer, Kumarghat on 6th June 1979, 40 labourers were found present against a recorded attendance of 65 labourers in the muster roll.

The Government stated (December 1980) that a register of unemployed labourers was being maintained in each panchayat. There was no column in the muster roll for recording the age of labourers, but all implementing agencies had been suitably instructed not to engage children below 14 years of age and old and infirm persons.

(iv) It was seen that the Block Development Officer, Bishalgarh issued an indent for 12.44 tonnes of rice (value at Rs. 0.19 lakh) in April 1980 under the programme for construction of huts for individuals subsequent to damages by cyclone, fire, etc. Again, 16.04 tonnes of rice (valued at Rs. 0.24 lakh) were utilised as wages to labourers in kind during 1979-80 for excavation of water reservoirs, jute retting tanks and fishery tanks on land owned by individuals. As the assets created were not community assets and led to government funds benefiting individuals, there was in effect a loss of 20.69 tonnes of grains to Government.

The Government stated (December 1980) that this had been taken up with a view to providing housing facilities to the weaker section of people whose houses had been damaged by cyclone, fire, etc. Construction of water reservoir, jute retting tank and fisheries tank had been allowed in exceptional cases when these were expected to benefit the community.

(v) It was seen that the Director of Food and Civil Supplies (Sadar Sub-division) had not maintained the Delivery Order Register properly. To Bishalgarh Block thirteen quintals of rice had been released under 18 delivery orders during the period from January 1979 to March 1979 but no details were kept of the name and designation of the implementing officers to whom the rice had been despatched. The Department could not also produce the original requisitions of the implementing officers against which the above quantities were issued. It was seen that the Directorate of Food and Civil Supplies, Agartala and the Sub-divisional Officer, Ddaipur, while issuing delivery orders for release of foodgrains, had not endorsed a copy of the order to the implementing officers who remained unaware of the quantity issued against their requisitions. It was seen in six blocks that no accounts of the receipt of foodgrains in the Fair Price Shop against their requisition for particular works/schemes were maintained, because copies of the delivery orders for foodgrains were not endorsed to the implementing officers who were not aware how much of foodgrains had been despatched to the





shops against their indents/requisitions. Equally, the implementing officers were to reconcile their records with the records of the Fair Price Shops at periodic intervals but this also was not done. It was seen that as a result of such procedural lapses some irregularities had occurred.

92.88 quintals of rice were released to Fair Price Shops against requisitions for 38.42 quintals placed by the Superintendent of Agriculture, Udaipur. Excess issue was stated to be inadvertent and steps were being taken for its adjustment. The Police seized 26 bags of rice weighing 22.70 quintals from a Fair Price Shop Dealer and a case was registered against him in the Jirania Police Station. The Fair Price Shop Dealer had drawn 45.00 quintals of rice from the godown of the Food and Civil Supplies Department under Sadar Sub-division by showing false indents stated to have been issued by the Feed and Fodder Development Officer (Animal Husbandry) Radhakishorenagar, West Tripura District. In Bishalgarh Block, 4.50 quintals of atta were issued in excess to a Fair Price Shop Dealer on duplicate work orders.

The Government stated (December 1980) that the requisition numbers of the requisitioning officers had been found to have been noted in the delivery order register. However, in some cases names of the requisitioning officers had not specifically been recorded though the designation of such officers could be derived from the requisition number itself and the original requisitions were being properly maintained in the Directorate of Food and Civil Supplies. Further, though the initial stage copies of the delivery orders had not been sent to the implementing officers regularly, from July 1979 they were being sent to them regularly.

The Government further stated that the progress of realisation of the excess quantity of foodgrains issued inadvertently to the dealers was being ascertained from the Sub-divisional Officer, Udaipur. Moreover, a criminal case regarding fraudulent drawal of foodgrains was still under investigation by the Government.

### 3.4.8 Summing up

(a) Under the Food for Work Programme, (including Special Food for Work Programme), against issue of 8,200 tonnes of grains in 1978-79 and 24,091 tonnes of grains in 1979-80 the State Government reportedly generated 29

lakhs mandays and 99.98 lakhs mandays of additional employment during the two years. However, these figures of generation of mandays and utilisation of foodgrains as reported to the Government of India differed slightly from the figures reported by the implementing officers to the State Government based on utilisation of grains issued to them.

(b) There was no identifiable budget provision in the budget to verify additionality of expenditure to the extent of the grains utilised.

(c) Under the Special Food for Work Programme, priority was to be given to schemes/items of works which helped in conserving moisture, harnessing of water and providing better irrigation facilities, to enable the people to meet drought situation better in future.

The State Government received, 14,000 tonnes of foodgrains for this Programme and was required to keep separate accounts and also submit separate reports thereof. The State Government, however, failed to do so. It was also noticed that a few items of works executed during 1979-80 were not directly relatable to drought resistance in future.

(d) Works were executed without taking measurements and the records did not allow of verification of correlation between the work done and the grains issued.

(e) Village link roads constructed under the programme did not conform to the specification for durability. Though the specification was lowered, the Public Works Department had not taken over the roads as required.

(f) In six blocks out of 17 blocks and two departmental implementing officers test-checked, it was noticed that against drawal of Rs. 80.81 lakhs on abstract contingent bills during 1978-79 and 1979-80 detailed countersigned contingent bills for Rs. 70.87 lakhs had not been submitted to the Controlling Officers.

## EDUCATION DEPARTMENT

### 3.5 Procurement of stores

(i) To meet the demand for galvanised corrugated iron sheets in different social education centres, orders for supply



of 61 bundles of galvanised corrugated iron (G.C.I.) sheets were placed with the Tripura Small Industries Corporation Limited by the District Inspector of Social Education, South Tripura District in March 1977.

It was noticed in audit that Rs. 0.37 lakh, being the cost of 61 bundles of G.C.I. sheets, had been drawn by the District Inspector of Social Education in March 1977 on a fully vouchered contingent bill. The Drawing Officer had certified (March 1977) on the body of the supplier's bill "received in good condition and entered in stock register". Payment to the supplier was made in June 1977. A test-check of the stock register revealed that the articles were received only in October 1977. Further, no reports had been received from the social education centres about utilisation of the G.C.I. sheets, none having been made available to Audit (May 1978).

(ii) In March 1978, the District Inspector of Social Education, South Tripura District drew Rs. 0.25 lakh on a fully vouchered contingent bill for purchase of 4.20 tonnes of G.C.I. sheets from the Tripura Small Industries Corporation Limited certifying "articles as mentioned in the bill are lying in the Government godown". The amount was paid to the supplier in May 1978. The Stock Register of G.C.I. sheets containing record of receipt of the sheets could not be shown to Audit.

(iii) Rupees 1.22 lakhs were drawn in February 1979 (Rs. 0.61 lakh) and March 1979 (Rs. 0.61 lakh) on fully vouchered contingent bills by the District Inspector of Social Education, South Tripura District for purchase of 18 tonnes of G.C.I. sheets from the Tripura Small Industries Corporation Limited. The Drawing Officer certified on the body of the supplier's bills in February 1979 and March 1979 that "the G.C.I. sheets are lying in the Government godown" and the amounts were paid (February and March 1979) to the supplier. There was no indication in the stock register that the articles had been received (May 1979). Information about receipt of the articles from the supplier is awaited (May 1981).

(iv) The District Inspector of Social Education, West Tripura District, drew a sum of Rs. 1.15 lakhs on fully vouchered contingent bill in March 1977 being the cost of 191 bundles of G.C.I. sheets purchased from Tripura Small Industries Corporation Limited. The amount (Rs. 1.15 lakhs) was paid to the supplier in April 1977.

It was noticed by Audit that the Drawing Officer had certified on the body of the supplier's bill that the goods in question were retained in the stores of the supplier. A scrutiny of the stock register of the District Inspector revealed that out of 191 bundles, 154 bundles and 4 sheets were received in November 1977. Information about receipt of the balance quantity of 36 bundles and 3 sheets valued at Rs. 0.22 lakh was awaited (August 1980).

Reports from the social education centres on utilisation of G.C.I. sheets could not be shown to Audit (May 1978).

(v) Rupees 0.51 lakh were drawn on a fully vouchered contingent bill by the District Inspector of Social Education, West Tripura District in March 1977 for purchase of furniture from the Tripura Handloom and Handicrafts Development Corporation Limited and Model Carpentry Unit, Howaibari (a unit under Industries Department). It was seen in audit that the Drawing Officer had certified on the body of the suppliers' bills in March 1977 that the goods in question had been retained in the stores of the suppliers. A scrutiny of the stock register indicated that the furniture was received during June and July 1977. The payment to the suppliers was, however, made in March 1978.

The Government admitted (January 1981) the facts and stated that all the articles could not be procured by the District Inspector of Social Education, South and West Tripura Districts from the Corporations' godown due either to transport difficulties or to non-supply by the Corporation in time. As a result, delay occurred in distributing the articles and producing to Audit the utilisation reports. The Government further stated that all the articles except those detailed in sub-paragraph (iii) had been received by the inspectorates, distributed to centres and utilised for the purpose for which procurement had been made. Regarding irregularity in stock entry, it was stated that the Directorate of Social Welfare and Social Education was being instructed to ensure that irregularities did not occur in future.

As regards sub-paragraph (v), the Government stated that Rs. 0.51 lakh had been drawn by the District Inspector of Social Education, West Tripura District in March 1977 on the assumption that the articles would be procured immediately after expiry of the financial year, but eventually these could not be procured/lifted earlier than June/July 1977.



The Government's comments on sub-paragraph (iii) are awaited (May 1981).

## FINANCE DEPARTMENT

### 3.6 Construction of town hall

In July 1977, Government decided to utilise the profit arising from the State lottery scheme for construction of town halls in the sub-divisions of the State and in Agartala Municipality. Accordingly, Rs. 12.42 lakhs were sanctioned by Government during 1977-78 and 1978-79 to the Presidents of the town hall committees (Sub-divisional Officers) and the Chairman, Agartala Municipality subject to the following conditions :

(i) Disbursement of the amount should be made subject to raising of matching grants by the town hall committees.

(ii) The work should be executed according to the plan and estimate approved by the Public Works Department.

(iii) Utilisation certificates should be furnished by the actual recipients to the sanctioning authority countersigned by the respective District Magistrates and Collectors, within a period of 6 months from the date of drawal of the amount.

It was seen in audit (July 1979) that out of Rs. 12.42 lakhs drawn by 10 sub-divisions during 1977-78 and 1978-79, Rs. 0.38 lakh were utilised in one sub-division while the balance Rs. 12.04 lakhs remained unutilised.

On this being pointed out to Government, they stated (October 1979) that construction of town hall was dependent on acquisition of *khas* land, formation of committee, raising of matching funds, etc. The Government also stated (December 1980) that the grants were to be utilised for construction and that funds were released so that construction could be started as soon as the formalities were over and in order to give an impetus to raising of matching grants.

### 3.7 Leave Travel Concession

The Government decided in February 1977 that, in addition to the scheme of Leave Travel Concession for journeys to the home town of the employee, every employee of the

Government who had completed or would complete 10 years of service under the Government would be entitled, in a block of 5 years commencing from the year 1977, to avail himself/herself of leave travel concession for journeys to any place in India.

As per rules, Controlling Officers may sanction advances to the Government servants to enable them to avail of the leave travel concession. The travelling allowance claim in adjustment of the advance drawn is to be prepared within one month from the completion of the return journey.

Since instances of misuse of funds came to the notice of Government, they instructed (February 1979) that advances on leave travel concession should be adjusted within 60 days from the date of drawal or within one month from the date of completion of journey whichever was earlier. In case the Government servant failed to do so, he would have to pay penal interest at the rate of 10 per cent *per annum* from the date of drawal of the advance till the recovery was complete.

Audit of the accounts of 22 Drawing and Disbursing Officers under 9 departments revealed that Rs. 2.22 lakhs which had been advanced to 114 employees between September 1977 and February 1980 had become overdue for adjustment or recovery. In all these cases, penal interest had also become due.

The cases were referred to the Controlling Officers/Government between April 1979 and September 1980.

The Directorate of Agriculture stated (December 1980) that out of Rs. 0.12 lakh advanced to 4 employees, final bills for Rs. 0.09 lakh pertaining 3 employees had been received, and the balance of Rs. 0.03 lakh paid to a person who had not performed the journey was being recovered from his pay and allowances. The Forest Department (Advance : Rs. 0.14 lakh ; Employees : 7) stated (December 1980) that Rs. 0.06 lakh had so far been adjusted and recovered and Rs. 0.02 lakh were awaiting adjustment after pre-audit. The Health and Family Welfare Department (Advance : Rs. 0.10 lakh ; Employees : 5) stated (December 1980) that final bills from 3 employees for Rs. 0.05 lakh had been received. Of these, bills of 2 employees for Rs. 0.03 lakh had been lost in the disturbances in the State and the matter was under departmental examination. Action was being taken for recovery



of advances from the remaining 2 employees. The Education Department (Advance : Rs. 0.28 lakh ; Employees : 15) stated (February 1981) that advance of Rs. 0.10 lakh to 6 persons had been adjusted, 2 persons had submitted final bills for Rs. 0.03 lakh, one person had refunded Rs. 0.01 lakh, and recovery of Rs. 0.06 lakh had been effected from 3 persons who could not perform the journeys. The Community Development Department (Advance : Rs. 0.23 lakh ; Employees : 7) stated (February 1981) that some adjustments had been effected and recovery was being made from the remaining persons from their pay and allowances. Position in respect of recovery would be intimated to Audit from time to time. The Public Works Department (Advance : Rs. 0.95 lakh ; Employees : 53) stated (February 1981) that, out of 16 cases in respect of 2 divisions (out of 6 divisions involved), 4 cases had been adjusted, bills from 6 other persons had been received and recovery from 2 persons had been made. Action was being taken in respect of the remaining cases. Information in respect of other divisions and replies from the remaining three departments have not yet been received (May 1981).

The Finance Department stated (January 1981) that 'Government is also considering some more measures to stop misutilisation as well as ensure timely adjustment of the Leave Travel Concession'.

### 3.8 Delay in submission of treasury accounts

Mention was made in paragraph I.11 of the Audit Report for the year 1978-79 about the delays in submission of accounts by the treasuries at Agartala, Kailashahar and Udaipur. During 1979-80, accounts from these treasuries were received more than 46 days after the due\* dates as indicated below :

Serial number	Name of treasury	Extent of delay in submission of accounts	
		Minimum	Maximum
1.	Agartala	46 (February 1980)	165 (April 1979)
2.	Kailashahar	47 (April 1980)	103 (January 1980)
3.	Udaipur	62 (March 1980)	162 (June 1979)

\*Due dates being 13th of the month for the first list of payments (covering 1st to 10th of a month) and 5th of the following month for the second list of payments (covering 11th to end of a month) and for monthly treasury cash account.

The accounts of all the treasuries were received late in all the twelve months. The delay in the receipt of accounts of March 1980 ranged between 54 days (Agartala Treasury) and 96 days (Kailashahar Treasury).

Even though the Government issued instructions in August 1979 requiring the delays to be reduced, such delays still persisted. As at the end of February 1981, the accounts upto November 1980 (1st list) of the Agartala Treasury, upto October 1980 (both lists) of the Kailashahar Treasury and upto September 1980 (1st list) of the Udaipur Treasury only had been received. Further, the accounts submitted were incomplete, as in many cases all the paid vouchers were not sent and the classification given was either incorrect or incomplete.

The delay in the receipt of accounts was brought to the notice of the Government from time to time, the latest reference made being in April 1981.

## INDUSTRIES DEPARTMENT

### 3.9 Wasteful expenditure

For providing accommodation to the officers and experts visiting the State for the proposed paper mill project (of the Industries Department), the Public Works Department took up, at the instance of the Industries Department, the work of construction of an inspection bungalow with kitchen and garage (temporary structure) near the Forest rest house at Fatikrai on a priority basis (March 1974). The structure was on Forest land but approval of Forest Department was not on record. The work was completed at a cost of Rs. 0.55 lakh (original estimate : Rs. 0.22 lakh) and the Public Works Department requested (May 1977) the Project Officer for the Mill under the Industries Department to take possession of the main building, kitchen and the garage. The Project Officer advised the Industries Department (July 1977) that the building was not required by him immediately but only when implementation of the Project commenced. The Industries Department thereupon suggested (October 1978) use of the inspection bungalow as the Superintending Engineer's Office. The Public Works Department was of the view (December 1978) that the inspection bungalow was a temporary construction, was in a dilapidated condition and would not





be required for use of any of the offices of the Public Works Department. It again asked the Industries Department to take over the building immediately.

In September 1979, the Forest Department informed the Industries Department that the Government had decided to construct the office of the Conservator of Forests, his quarters, etc., at the site where the inspection bungalow had been constructed. It further pointed out that the temporary structure had lost all value, except for the galvanised corrugated iron sheets, and requested the Industries Department to arrange for immediate disposal of the dilapidated temporary structures as the plot would be required by the Forest Department. It was also suggested as an alternative measure that the Forest Department be permitted to dispose of all the salvaged materials and credit the proceeds to the Industries Department. The Industries Department neither utilised the inspection bungalow (cost : Rs. 0.55 lakh) nor disposed of the temporary structure constructed in May 1977 (March 1981).

The Government (Industries Department) stated in March 1981 that the Government of India had not unfortunately cleared the project. The Government was, however, still hopeful of the project being cleared by the Government of India, who were according to a recent communication with the State Government, still considering the feasibility of the project. Further, the Government stated that they were taking steps to auction the existing materials of the structure.

### TRIBAL WELFARE, FOREST AND AGRICULTURE DEPARTMENTS

#### 3.10 Programmes for settlement of jhumias and landless tribals—Review

##### 3.10.1 Introductory

For ages, the tribals (estimated 42,500 families) in the hilly areas of Tripura have depended for their livelihood on shifting (*jhum*) cultivation in the hill forests of the State. But such cultivation has reduced the once luxuriant forests into low vegetal cover resulting in heavy erosion of soil, silting of river-beds and increase in the incidence of annual floods. Repeated shifting cultivation also reduces the fertility of soil leading to progressively lesser yield of *jhum* crop.

With a view to settle the tribals and promote their economic development and as a measure of soil conservation, the Government took up five developmental programmes, the earliest one starting from 1953-54 onwards. They were implemented by the Departments of Tribal Welfare, Forest and Agriculture. The Revenue Department was to make available *khas* Government land for the purpose. It was to be reclaimed and developed and tribal families persuaded to resettle on it and take up agriculture and poultry farming in preference to shifting cultivation. The details of the schemes and the expenditure incurred are given below :

Name of the scheme	Name of the department implementing the scheme	Year of commencement	Expenditure incurred during	
			Fourth Five year Plan	Fifth Five Year Plan
(in lakhs of rupees)				
1. Economic development/settlement schemes (Settlement of <i>Jhumias</i> and landless Scheduled Tribes by grants-in-aid)	Tribal Welfare Department	1953-54	1,13.72	3,88.71
2. Soil Conservation (Forestry)	Forest Department	1956-57	36.00	1,31.36
3. Control of shifting cultivation (North-Eastern Council Scheme)	Forest Department	1975-76	...	28.23
4. Reclamation and development of Government land	Agriculture Department	1970-71	24.90	1,23.92
5. Settlement of <i>Jhumias</i> in Howrah river catchment area (North-Eastern Council Scheme)	Agriculture Department	1975-76	...	27.04
Total			1,74.62	6,99.26

##### 3.10.2 The grant-in-aid scheme

(a) The first, and the principal one, of the five schemes provided for allotment of two acres of *khas* land free of cost and a cash grant of Rs. 500 per family for purchase of bullocks and reclamation of land. The cash grant was raised to Rs. 1,910 per family from 1970-71. From 1975-76, the amount



was raised to Rs. 6,510. The spill over cases under Rs. 1,910 scheme, however, continued upto 1978-79. The beneficiaries were to be paid grants in instalments and preferably in kind. The scheme provided for execution of a bond by the head of the *Jhumia* family to the effect that he would reclaim and cultivate the land and would reside there permanently and that he would utilise the full amount of the grant economically and for the purpose for which it had been given and failure to adhere to the terms and conditions would make him liable to repay the whole amount with 6 per cent interest per annum arrear of land revenue under the Tripura Land Revenue and Land Reforms Act, 1960. Further, in case of default, the land allotted would be reverted to *khas* land.

(b) *Approved outlay, expenditure and achievement*

No target in terms of number of *jhumia* families to be given grants-in-aid was fixed. The provision, expenditure and achievement during the years 1969-70 to 1978-79 are given below :

Name of the scheme	Years of operation	Approved outlay	Expenditure	Number of families settled
		(in lakhs of rupees)		
(i) Settlement of <i>Jhumia</i> and landless tribals (under Rs. 500, and Rs. 1,910 grants-in-aid schemes)	1969-70 to 1978-79	1,63.49	1,51.48	7
(ii) Pilot project scheme for settlement of Scheduled Tribes at Amarpur	1969-70 to 1973-74	15.00	15.99(a)	
(iii) Crash scheme for settlement of oustees of Dumbur reservoir areas	1973-74 to 1974-75	24.14	21.74(a)	
(iv) Centrally sponsored scheme for settlement of shifting cultivators-soils and water conservation (under Rs. 6,510 grants-in-aid)	1975-76 to 1978-79	2,41.43	2,29.73	}
(v) Settlement of <i>Jhumias</i> (under Rs. 6,510 grants-in-aid scheme)	1975-76 to 1978-79	92.16	83.49	

(a) These are closed schemes, specific to two pockets and no more grants were needed.

(c) *Right and title to the land*

In order to develop a sense of attachment to the land, the scheme envisaged that the right and title to the land would be given to the allottee families expeditiously before payment of first instalment of the grant. The Directorate of Scheduled Castes and Scheduled Tribes could not produce any records to Audit showing the number of families to whom the land rights had been given. The following position was, however, noticed in audit :

Name of the sub-division	Number of families settled	Number of families who deserted after settling	Number of families to whom land rights were given ; as in May 1980
Jdaipur	1,104	136	815
Dharmanagar	1,949	141	1,947
Kailashahar	1,904	70	1,904
Badar	2,472	190	Not available
Total	7,429	537	4,666

The Government stated (December 1980) that the Sub-divisional Officers, the District and Sub-divisional Tribal Welfare Officers had been instructed to get the land allotted to *jhumias*/landless tribal families in their names during the field survey being conducted by the Settlement Department.

(d) *Non-recovery of grants from deserters*

A review of records of the 4 sub-divisions also indicated that, though out of 7,429 families to whom grants had been paid between 1970-71 and 1978-79 537 families had deserted after receiving grants amounting to Rs. 4.21 lakhs, no efforts were made to recover the grants from the deserters as required. The Government stated (August 1978) that desertion was due to the inability of the families to adjust themselves to settle cultivation. The Government added (December 1980) that certificate cases had been started against the deserters in some sub-divisions but due to non-availability of the whereabouts of the deserters, recovery of grants could not be effected.

(e) *Purchase of bulldozer*

One bulldozer was purchased at a cost of Rs. 1.79 lakhs for reclamation of land from the year 1969-70. In the Fifth Plan, purchase of 3 more bulldozers for developing land which had a slope of more than 5 degrees was also envisaged. It



was expected that the 4 bulldozers would be able to develop about 1,200 acres of land mechanically over a period of 3 years. Two bulldozers were purchased in January 1975 (cost Rs. 6.61 lakhs).

In June 1975, it was, however, decided to get the work done by the colonising tribals (through manual labour) in order to provide them employment. Accordingly, two bulldozers were transferred to the Public Works Department (July 1975) and the third to the Tripura Jute Mills Limited (December 1975) along with the operators. No terms and conditions had been placed on record before handing over the bulldozers, and hiring charges and liability for the pay and allowances of the operators were not specified. The Tribal Welfare Department continued to bear the expenditure on pay and allowances of the operators (Rs. 0.37 lakh upto January 1979).

The Tripura Jute Mills Limited had requested the Tribal Welfare Department (January 1978) to take back the bulldozer, since it had been lying idle for months. It also released the operator (October 1978) and asked him to report to the Tribal Welfare Department. The Tripura Jute Mills Limited further intimated (August 1979) that the question of payment of hiring charges did not arise. Instead, it demanded that the Tribal Welfare Department pay for the up-keep and maintenance of the bulldozer till it was taken back. The bulldozer is still lying with the Tripura Jute Mills Limited (December 1980).

The Public Works Department had also requested (August 1979) the Tribal Welfare Department to take back their bulldozers since they too could not be operated very soon after they had been brought to site. No action was taken by the Tribal Welfare Department and the two bulldozers are still lying with the Public Works Department (December 1980).

The Government stated (December 1980) that the Tripura Jute Mills Limited and the Public Works Department had been charged hiring charges at the rate of Rs. 133 per day, fixed by the Mechanical Division, for the period the bulldozers were utilised by them. Transfer of the bulldozers permanently to other departments requiring their services was also being arranged.

(f) *Selection of families*

The scheme provided that families for settlement should be selected after proper enquiry. During the course of review, it was noticed that 15 non-tribal families and 7 *jotedar* (tribals already settled) families in Sadar Sub-division had been paid grants amounting to Rs. 0.23 lakh (to non-tribal families Rs. 0.15 lakh and to *jotedar* families Rs. 0.08 lakh) in 1972-73 and 1975-76 respectively. The Government stated (August 1978) that in case of non-refund of the amount by the non-tribal families, certificate cases for arrears of land revenue would be instituted against them. No such certificate cases were, however, instituted. The Government stated (December 1980) that notices had been issued to all the 22 families for recovery of the grant. But due to desertion by most of the non-tribal families and poverty of the rest, recovery could not be effected.

(g) *Advances to Sub-ordinate Officers for payment to beneficiaries*

During April 1977 to January 1979, the Sub-divisional Officer, Dharmanagar advanced Rs. 22.23 lakhs in all to the Project Executive Officer, Kanchanpur (Rs. 16.59 lakhs), Deputy Collector, Land Revenue, Dharmanagar (Rs. 3.04 lakhs) and Block Development Officer, Panisagar (Rs. 2.60 lakhs) for disbursement of grants to beneficiaries. The Disbursing Officers did not submit accounts of disbursement supported by actual payees' receipts to the Sub-divisional Officer (May 1980). In the absence of accounts, it could not be checked in audit that the amounts had been disbursed to the beneficiaries.

(h) *Non-maintenance of records*

The register required to be maintained, showing the names and addresses of the *jhumia* settlers, the years of settlement, the amount of grants paid, the number of instalments paid, etc., was not maintained by the Sub-divisional Officer, Dharmanagar. In the absence of this register, it was not clear how the departmental officers satisfied themselves on settlement of the *Jhumias* and successful implementation of the scheme.

The Government stated (December 1980) that the Sub-divisional Officer, Dharmanagar had been instructed to maintain such a register.



## 3.10.3 Soil conservation (Forestry)

(a) The second scheme (mentioned above) was for irrigating development of water-shed areas through soil conservation, large scale afforestation of the upper catchment area and resettlement of the *Jhumias*. It was proposed to raise large scale plantations some of which could be raised with help of *Jhumias* on the "taungia" system (a method of raising tree crops in combination with agricultural produce). The scheme provided for rehabilitation of *Jhumias* in their environment by providing them with reclaimed land, orchards, schools for children, water resources for pisciculture, medical facilities, etc.

## (b) Outlay

During the years 1974-75 to 1978-79, Rs. 1,31.36 lakhs were spent under the scheme as against the provision of Rs. 1,46.61 lakhs. The targets and achievements during the years are given below :

Year	Target			
	Orchards	Reclamation of land for agricultural use (in hectares)	Afforestation	Number of families to be settled
1974-75	3	5	1,452	40
1975-76	72.50	53	1,468	99
1976-77	146.12	35	1,650	70
1977-78	125	50	1,785	100
1978-79	80	50	1,430	64
Total	426.62	193	7,785	373

Year	Achievement			
	Orchards	Reclamation of land for agricultural use (in hectares)	Afforestation	Number of families settled
1974-75	2.90	...	1,473.37	11
1975-76	72.50	22.10	1,489.00	12
1976-77	146.10	29.76	1,620.00	70
1977-78	134.25	41.89	1,802.79	122
1978-79	25	19.65	1,577.70	22
Total	380.75	113.40	7,962.86	355

(c) Although 356 families had been settled between 1974-75 and 1978-79 as per departmental records, the right and title to the land had not been given to the beneficiaries (December 1980). During audit of the accounts of Divisional Forest Officer, Kailashahar, it was noticed that 125 families had been settled in 3 different units but no register could be shown to Audit indicating the names and details of the *Jhumia* families who were reported to have been resettled.

The Government stated (December 1980) that the matter relating to the transfer of right and title to land to settlers had been referred to the District Magistrate and Collector who was the competent authority.

## 3.10.4 Control of shifting cultivation (North-Eastern Council Scheme)

(a) The third scheme (mentioned above) was for permanently settling *jhumias* in the upper reaches of the catchment areas. Four hundred families were expected to be settled in 3 units of 50 families each. Each family was to be provided with land for orchard, homestead and tilla lunga land (flat land between two hillocks) for agriculture. For every unit of 50 families, there was also provision for water area for pisciculture, forest plantation and rubber plantation to be cultivated and exploited through co-operatives formed by the tribals. Provision was also made for medical and educational care, drinking water and road communication facilities. Each family was to be provided with pigs and poultry and was to be given the right and title to the land.

## (b) Outlay

During the years 1975-76 to 1978-79, Rs. 28.23 lakhs were spent against a provision of Rs. 34.31 lakhs. 134.2 hectares of land were reclaimed for agricultural use during these years against the target of 139 hectares and 400 families were settled in eleven units.

(c) As per the scheme, 30 hectares of tilla lunga (flat land between two hillocks) land for agricultural purpose were to be distributed amongst 50 families. 75.88 hectares of tilla lunga (out of total of 134.2 hectares) land were reclaimed during the years 1975-76 to 1978-79 for 175 families under Kailashahar division. The right and title to the land has still not been transferred to the beneficiaries (December 1980).





Records also did not indicate whether the expected quantum of financial benefit from agriculture (Rs. 1,000 per family per year) had been derived.

The Government stated (December 1980) that action had been taken to transfer the allotted land in favour of the beneficiaries. The financial benefit derived therefrom was being ascertained.

(d) The scheme provided for 2 hectares of water for pisciculture for each unit of 50 families. Water areas were created during March 1977 (Balanalchera) and between March 1976 and March 1979 (Muzaffardwar) (cost : Rs. 0.28 lakh in 2 units out of the 5 under Kailashahar division). A scrutiny of records revealed that even in these two units no fingerlings was provided. As a result, the financial benefit expected from pisciculture (Rs. 100 per family per year) was not derived.

The Government stated (December 1980) that, after construction of lakes, it was necessary to wait for sometime for stabilisation of the dams as a safety measure and, hence, fingerlings could not be released immediately after creation thereof. It was further stated that since all the dams subsequently been secured, fingerlings would be released.

(e) The scheme contemplated that each family would earn Rs. 530 per year from rubber plantations in co-operatives. Such plantations, however, were not started in any of the 5 units in Kailashahar Division. No co-operative was formed either for the purpose.

The Government stated (December 1980) that on second thoughts, the idea of raising rubber plantations for settlement of *jhumia* families was given up and no co-operative was formed due to lack of interest shown by such families.

(f) Each family was expected to earn Rs. 450 and Rs. 320 per year from poultry and piggery respectively. Poultry birds were provided in only 4 out of 5 units (Kailashahar division) under the division (cost : Rs. 0.11 lakh). Available records did not indicate whether the expected return from poultry were derived by the families. No pigs were provided to any of the units ; reasons for non-supply of pigs were not available on record.

The Government stated (December 1980) that one unit which was established in 1978-79 could not be supplied

a poultry unit due to non-availability of suitable birds. Pigs were not supplied on the consideration that pigs would damage orchards, agricultural crop, etc.

(g) No medical facilities had been provided to any of the 5 units of Kailashahar division.

(h) Though one ring-well was to be provided for each unit, these were provided in only 3 of the 5 units of the division audited.

### 3.10.5 Reclamation and development of Government land

(a) The fourth scheme (mentioned above) was for reclaiming consolidated fallow or undeveloped Government lands and make them fit for agricultural operations after undertaking soil conservation or land development measures. The reclaimed land was to be handed over to the Tribal Welfare Department to enable them to arrange resettlement of *jhumia* families on it under the scheme of Economic Development/Settlement (Settlement of *jhumias* and landless Scheduled Tribes by grant-in-aid). Since most of the Government lands were located in the interior of the State having little or no communication facilities, the scheme provided for constructing all weather roads and also for irrigation facilities because the areas were mostly tilla lands without irrigation. There was also provision for setting up a tractor unit under the Agricultural Engineering Division for speedier reclamation work and it was expected that the unit would be able to reclaim and develop 141 hectares of land annually.

#### (b) Outlay

The provision and expenditure during the years 1970-71 to 1978-79 were as given below :

Year	Approved outlay			Expenditure		
	Establishment	Other	Total	Establishment	Other	Total
	(in lakhs of rupees)			(in lakhs of rupees)		
1970-71	...	4.23	4.23	...	4.15	4.15
1971-72	0.71	3.79	4.50	0.32	2.18	2.50
1972-73	0.81	5.68	6.49	0.61	7.51	8.12
1973-74	2.61	12.39	15.00	0.82	9.31	10.13
Total Fourth Plan	4.13	26.09	30.22	1.75	23.15	24.90



Year	Approved outlay			Expenditure		
	Establishment	Other	Total	Establishment	Other	Total
	(in lakhs of rupees)			(in lakhs of rupees)		
1974-75	1.07	18.93	20.00	0.45	19.77	20.22
1975-76	1.66	18.34	20.00	1.44	16.77	18.21
1976-77	3.46	26.54	30.00	1.70	25.46	27.16
1977-78	3.50	33.50	37.00	2.56	18.20	20.76
1978-79	4.50	44.00	48.50	2.89	34.68	37.57
Total Fifth Plan	14.19	141.31	155.50	9.04	114.88	123.92

## (c) Achievement

The total area to be reclaimed or developed and the achievement were as follows :

Year	Target	Achievement	
		Area reclaimed/developed (in hectares)	
1970-71	297.50	190.00	
1971-72	152.00	16.80	
1972-73	140.00	90.00	
1973-74	420.00	750.00	
Total Fourth Plan	1,009.50	371.80	
1974-75	600.00	839.00	
1975-76	600.00	345.00	
1976-77	850.00	797.00	
1977-78	1,000.00	224.20	
1978-79	900.00	891.00	
Total Fifth Plan	3,950.00	3,096.20	

The estimated cost per hectare varied from Rs. 1,421 in 1970-71 to Rs. 5,389 in 1978-79 but the expenditure incurred varied from Rs. 2,184 in 1970-71 and Rs. 14,881 in 1971-72 to Rs. 4,217 in 1978-79. Reasons for such large increase over estimates in between do not appear to have been investigated and reply of the Department is awaited (May 1981).

Only 371.80 hectares were developed (37 per cent) against the target of 1009.50 in the Fourth Plan and this was attributed (in August 1976) to preoccupation with soil survey works and preparing project reports for different sites under the scheme.

No targets for communications and irrigation facilities were laid down. Available records did not indicate whether the department took up any work for providing the two facilities which were a necessary part of the scheme.

In the directorate, except for the year 1975-76, no records were maintained to indicate the sub-division-wise break-up of the area reclaimed or developed. In the absence of such records it is not clear how the directorate consolidated the figures of achievement in the different sub-divisions. A test-check of the records for 1975-76 in 3 sub-divisions indicated the following discrepancies between the figures shown by the directorate and those reported by the sub-divisions :

Name of sub-division	Year	Area reclaimed/developed	
		As per records of the sub-divisions	As per records of directorate (in hectares)
Dharmanagar	1975-76	41.618	70.5
Kailashahar	1975-76	30.99	40.00
Sadar	1975-76	N.A.	110.5

No record was maintained in the directorate, showing how much land out of 3,468 hectares reclaimed was handed over to the Tribal Welfare Department. A test-check of the records in 4 sub-divisions revealed that out of 362.97 hectares of reclaimed land 182.04 hectares were reportedly handed over by the Agriculture Department to the Tribal Welfare Department. No records in token of having received the land were available in the Tribal Welfare Department. There was also nothing on record in the Tribal Welfare Directorate regarding receipt of reclaimed land from the Agriculture Department.

(d) The Agriculture Department purchased 9 bulldozers between March 1971 and June 1974 at a cost of Rs. 19.19 lakhs. The basis on which 9 bulldozers were purchased was not on record nor stated. No norm was fixed by the department for the minimum number of hours per year that a bulldozer should be used. For 3 of the bulldozers, no log book could be shown to Audit, even to show that they were at all utilised. The log books of the remaining 6 bulldozers were available only for some of the years. One bulldozer was utilised for 650 hours in one year, and the other 5 from 42 hours to 519 hours. The bulldozers were clearly under-utilised.



Of the nine bulldozers purchased by the department, one was transferred to the Tripura Jute Mills Limited (a Government Company) in the year 1974-75 and two to the Public Works Department in the year 1975-76. Further, as no log books were produced for check by Audit in respect of any of the remaining six bulldozers for the period October 1976 onwards, the utilisation of the bulldozers could not be verified nor how idle staff if any, was utilised during the periods the bulldozers were not in use.

(e) During 1974-75, Rs. 0.41 lakh were spent on citronella plantation in Kailashahar Sub-division. Test-check (May 1980) revealed that the plantation was damaged as early as in 1975-76, but no investigation was ever carried out by the department to ascertain the reasons therefor and why the plantation is presently a failure. The expenditure of Rs. 0.41 lakh has proved infructuous.

### 3.10.6 Settlement of Jhumias in Howrah river catchment area (North-Eastern Council Scheme)

(a) The fifth scheme (mentioned above) was for effecting permanent economic settlement of the Jhumias and landless agriculturists in the lower reaches of the catchment. It was for resettling 200 Jhumia families in 4 units of 50 families each and providing them with agricultural inputs like seeds, fertilizers etc. Employment potential was to be created by establishing orchards, etc., which would help them to earn during the lean agricultural period and stabilise themselves economically. Soil conservation measures such as bench terracing, graded bunding and lunga reclamation for raising horticulture garden and other commercial plantation crops such as rubber, palm etc., were to be taken up. Provision was also made in the scheme for construction of roads, houses, drinking water and community facilities such as dispensary, school, etc.

#### (b) Outlay and Achievement

During the years 1975-76 to 1978-79, Rs. 27.04 lakhs were spent against the provision of Rs. 27.83 lakhs. During these years 263 hectares were reclaimed for agricultural use against the target of 284 hectares and 194 families were settled against the target of 200 families.

For each unit of 50 families horticulture crops were to be raised in a block of 30 hectares and other plantation crops were to be raised in a block of 20 hectares. A scrutiny of the records indicated that no community horticulture/orchard

had been raised. The department intimated (June 1980) that instead 105 hectares of horticulture/orchards had been raised in the allotted plots of individual settlers. Available records did not, however, indicate how orchards were raised in allotted plots of individuals.

Out of 194 families, only 54 families had been supplied with poultry birds. Reasons for non-supply to the remaining families could not be stated by the department. No pig was distributed among the settlers. This was attributed by the department (June 1980) to non-receipt of improved breed and disease free pigs from the Animal Husbandry and Veterinary Department.

(c) Eight power tillers were purchased (March 1976) at a cost of Rs. 0.81 lakh. No log book was maintained; as a result, the extent of utilisation of power tillers could not be ascertained.

(d) The right and title to the land had not been given to the settlers (June 1980). The department stated that the Revenue Department had started the work of issuing panchas (registered land transfer document) to each family in one out of the 4 units.

### 3.10.7 Summing up

#### (a) Settlement of Jhumias, etc., by grants-in-aid

Although, according to the department, 15,251 Jhumia families (out of estimated 42,500 such families) were settled under this scheme and four other schemes between 1969-70 and 1978-79 at a cost of Rs. 5,02.43 lakhs, no records were maintained by the Directorate of Tribal Welfare regarding the number of families to whom land rights had been given so far. Five hundred and thirty-seven families deserted from 1970-71 to 1978-79 after receiving grants amounting to Rs. 4.21 lakhs in 4 out of 10 sub-divisions (checked in audit). The grant with interest was not recovered from the deserters as required. Three bulldozers (cost : Rs. 8.40 lakhs) were purchased and are lying unused for 5 to 10 years.

#### (b) Soil conservation (Forestry)

Between 1974-75 and 1978-79, 356 families were settled at a cost of Rs. 1,31.36 lakhs by reclaiming or developing/using reclaimed land (113.40 hectares). But the rights and title to the land had not so far been given to the beneficiaries.



(c) *Control of shifting cultivation (North-Eastern Council Scheme)*

Between 1975-76 and 1978-79, reportedly 400 families were settled at a cost of Rs. 28.23 lakhs by reclaiming/developing or using reclaimed land (134.2 hectares). It was estimated that financial benefit of Rs. 4,250 per family per annum would accrue once production started from agriculture fishery, poultry, piggery, rubber plantation, etc. Record of financial benefits derived by the beneficiaries was not available.

(d) *Reclamation and development of Government land*

Between 1970-71 and 1978-79, 3,468 hectares were reportedly reclaimed or developed at a cost of Rs. 1,48.82 lakhs for settling *Jhumias* under the other schemes. The expenditure on reclamation per hectare ranged from Rs. 2,184 to Rs. 14,881 while the estimate was from Rs. 1,241 to Rs. 5,389 only. There were discrepancies in figures of land reclaimed as shown by the directorate and as shown by the sub-divisions. No log book was maintained for 3 bulldozers and all 9 were under-utilised. Rupees 0.41 lakh spent on plantation of citronella proved unfruitful.

(e) *Settlement of Jhumias in Howrah river catchment areas (North-Eastern Council Scheme)*

Between 1975-76 and 1978-79, 194 families were settled at a cost of Rs. 27.04 lakhs and 263 hectares were reclaimed. No community horticulture or orchard was raised as contemplated in the scheme. Out of 194 families, poultry birds were supplied to only 54. No pig was supplied to any beneficiary. No log book was maintained for 8 power tillers. The rights and title to the land had not been given to the beneficiaries.

The matter was referred to the Government in October 1980; reply to the points raised on reclamation and development of Government land is awaited (May 1981).

CHAPTER IV

WORKS EXPENDITURE

PUBLIC WORKS DEPARTMENT

4.1 *R.C.C. bridge and approach roads on Katakhal river near Agartala Town—Review*

4.1.1 *Delay in construction of strategic bridge*

Consequent on declaration of the Agartala Border - (Singerbil) road as a strategic road in 1972, construction of the above referred permanent R.C.C. bridge (in place of an existing bridge and approach roads) at an estimated cost of Rs. 28.82 lakhs was proposed to the Government of India in May 1973 (which funds strategic roads) and was technically approved by the Government of India in August 1974 for Rs. 27.41 lakhs with minor modifications; financial sanction was also accorded. Earlier, against a sanction accorded by the State Government for a R.C.C. bridge at the same site, tenders were invited on 2nd September 1972 (estimated cost put to tender was Rs. 8.49 lakhs based on schedule of rates of 1966) and the lowest offer received was for Rs. 11.95 lakhs. Fresh tenders were invited in July 1973 in anticipation of approval to the modified estimate by the Government of India at an estimated cost of Rs. 12.10 lakhs (based again on schedule of rates of 1966) and the lowest offer received was for Rs. 24.96 lakhs (this tenderer had quoted Rs. 19.42 lakhs in September 1972 and his offer was second lowest). As the validity of the lowest quotation was due to expire on 20th March 1974, five extensions were obtained from the tenderer. On receipt of approval from Government of India in August 1974, a fresh evaluation of the tender was made and accepted for Rs. 25.23 lakhs and work order was issued in February 1975 for completion within 24 months. The work was completed in September 1978 and the contractor was finally paid in September 1979—Rs. 24.04 lakhs. The total expenditure on the bridge upto July 1980 was, however, Rs. 34.03 lakhs due to the difference in the cost of materials procured by the division and supplied to the contractor at prices agreed upon in the contract also having to be charged to the works (Rs. 5.44 lakhs), departmental charges (Rs. 2.52 lakhs) and other incidental charges.





#### 4.1.2 Prolonged delay in construction of approach roads

(a) For the approach roads to the R.C.C. bridge at both ends, another estimate for Rs. 4.84 lakhs was technically approved by the Government of India in August 1976, including culvert and one retaining wall in the western portion of the approach road from Agartala side of the bridge, as detailed below :

(i) Construction of approach road (Airport side)	Rs. 1.56 lakhs
(ii) Construction of approach road (Agartala side)	Rs. 1.06 lakhs
(iii) Culvert and retaining wall	Rs. 1.13 lakhs
(iv) Land acquisition	Rs. 0.09 lakh
(v) Variation in cost index and quality control, etc.	Rs. 0.45 lakh
(vi) Contingency, work charged esttl., agency charges, etc.	Rs. 0.55 lakh
Total	Rs. 4.84 lakhs

Earth work was estimated at 22,225 cubic metres for the approaches on both the sides (Airport side—13,188 and Agartala side—9,037). Of this, 20,037 cubic metres were expected to be available from up-stream and down-stream river bed and the balance quantity was to be brought in by mechanical transport. Tenders were invited separately for the Airport side and Agartala side at estimated cost of Rs. 0.45 lakh and Rs. 0.23 lakh respectively. Tenders received in November 1976 were rejected because the quotations were considered high. Tenders were again received in December 1976 but at this stage the department decided that only 6,752 cubic metres (cum) of earth would be available from the river bed instead of 20,037 cum estimated earlier and 15,473 cum more would have to be brought in by mechanical transport from other sites. Accordingly, tenders were called for the third time in January 1977 providing for 5,000 cum of earth (against the assessment of 6,752 cum) from the river bed and 17,225 cum by mechanical transport.

The works were awarded on 28th March 1977 to the lowest tenderer, contractor 'A', for Rs. 1.16 lakhs and Rs. 0.92 lakh for Airport and Agartala sides to be completed by August 1977 and July 1977 respectively. The rates of earth work by ordinary excavation within normal lead from river bed and by mechanical transport were Rs. 2 per cum and Rs. 10.19 per cum respectively in both the contracts. The work on Airport side was taken up by the contractor only in September 1977 due to delay in handing over the clear site to him. On 5th December 1977, contractor 'A' informed the department

that because he was contesting in the ensuing elections, he would not be in a position to engage himself on the work of approach road on the Airport side and requested for short closing the work done. On 6th December 1977, for the same reason the contractor requested the department to also short close the contract on the Agartala side stating that he had not started the work and so had no claim. The Executive Engineer sought (6th/7th December 1977) instructions from the Superintending Engineer and after discussion with the latter informed (7th December 1977) the contractor that the agreements on both Airport side and Agartala side had been short closed as per his request and the measurement of the former work done were recorded. For the work done on Airport side, the contractor was paid a sum of Rs. 0.48 lakh. There is no codal provision nor was there any provision in the agreement for mandatory closure of contract without levy of penalty, etc., in such circumstances.

(b) When work on the Airport side approach road commenced in September 1977, the department noticed that the nature of the soil of Katakhat river bed did not conform to the basic requirement for the soil to be used as per recommended practice for construction of earthen embankment for road works. Accordingly, the proposed work was to be carried out only with earth available from tilla (hillock) soil and carried in from a distance of 5 kilometres. Tenders were, therefore, invited again in December 1977 (4th time) for balance earth work of 7,900 cum on Airport side and entire earth work on Agartala side (3,100 cum by ordinary excavation within normal lead and 14,037 cum by mechanical transport). The work on Airport side was awarded to contractor 'B' (lowest tenderer) in February 1978 for Rs. 0.66 lakh. The rates for earth work by ordinary excavation and by mechanical transport were Rs. 2.75 and Rs. 8.25 per cum respectively. Tenders for Agartala side were rejected as the rates were considered high, and the work was again put to tender (5th time) and awarded in April 1978 also to contractor 'B' (lowest tenderer) at Rs. 0.79 lakh, the earth work rates being Rs. 2.30 and Rs. 8.45 per cum for ordinary excavation within normal lead and by mechanical transport respectively.

#### 4.1.3 Further delays on Airport side approach road

While the work on Airport side was in progress, a portion of the embankment sank by about 5 feet (on 1st October 1978); this had been originally executed by contractor 'A' whose



contract was short closed at his request. The failure was attributed to the existence of very weak strata at shallow depth. No soil testing for assessing the load bearing capacity of the site for approach road embankments had been done by the department before commencement of the work till the foundation failure occurred. It was then decided to complete the construction of the approach road by filling earth in stages and allowing settlement in the process, because there could be such failures in future also till the weak soil underneath was pushed out. The contractor was paid Rs. 0.05 lakh in October 1978 for the work done upto 30th September 1978 (11,558 cum) and Rs. 0.22 lakh for 2,298 cum of earth work done upto April 1979. In March 1979, the contractor requested for closing his contract since he had completed the earth work provided for in the tender and accordingly the contract was closed. The total quantity of earth work done on the Airport side upto March 1979 was thus 19,134 cum (5,217 cum by contractor 'A' and 13,856 cum by contractor 'B') at a cost of Rs. 1.66 lakhs against estimate of 13,188 cum at Rs. 0.45 lakh. However, tenders were again invited (5th time) in May 1979 for further earth work on the settling approach road estimated at 28,100 cum, by mechanical transport. Also, the responsibility of the contractor, henceforth compaction work to be done by the department. The work was awarded to the same contractor 'B' (lowest tenderer), in July 1979 at Rs. 2.76 lakhs against the estimate of Rs. 2.01 lakhs. His rate for earth work by mechanical transport was Rs. 9.77 per cum. In December 1979, it was seen that two cracks had developed where foundation failure had taken place earlier and the balance earth work was completed in July 1980 with execution of 33,696 cum of earth work against the estimate of 28,100 cum. The contractor was paid finally Rs. 3.33 lakh in September 1980. The quantity of earth work done in the contract therefore amounted to 52,830 cum at a cost of Rs. 4.99 lakh against the original estimated quantity of 13,188 cum at Rs. 0.45 lakh for the Airport side approach road. It is possible that further earth work may be necessary if the road settles further.

#### 4.1.4 Slow pace of construction of retaining walls

Construction of culvert and retaining wall (length 99 metres) on the western side of the approach road on Agartala side of the bridge at an estimated cost of Rs. 1.13 lakhs was awarded to contractor 'C' (lowest tenderer) at Rs. 1.69 lakh

in March 1977 for completion in September 1977; but the work was completed only in September 1978 at a cost of Rs. 2.39 lakhs because of modification of the design during execution, non-availability of materials and delay in handing over site. Government of India had stated that brick masonry retaining wall might be provided instead of R.C.C. retaining wall as proposed by the Tripura Public Works Department and that the retaining wall be properly designed after ascertaining the soil parameters. Also, the Government of India had not approved of the retaining wall in the eastern side as there was no habited area on that side and had suggested that an embankment might be constructed with proper slope on that side. The State Government again approached the Government of India pressing for retaining wall on the eastern side of the approach road and, after consultation, the Government of India approved its construction (length 99 metres approximate) in June 1977 (estimated cost : Rs. 0.61 lakh) with the observation that it could be provided if natural earth slope could not be contained within the available road land. This work was awarded in September 1978 to contractor 'D' (lowest tenderer) at Rs. 0.77 lakh to be completed by December 1978. Only 40 metres of wall were constructed from the tail side though the problem of containing earth on the tail side was less and the contractor was paid Rs. 0.41 lakh (September 1979) as final payment. No further work was executed as no decision had been taken for further execution of the work upto the full length of 99 metres on sections where the case for it had been pressed by the State Government with the Centre.

#### 4.1.5 Expensive Agartala side approach road

In respect of the work on the Agartala side approach road (awarded to the same contractor 'B' in April 1978), in February 1979, the contractor requested for closure of the contract as the site had not been fully handed over to him, though the completion date was in October 1978. He added that he would be willing to do the work if the agreed rate was enhanced by 50 per cent and clear site was handed over. Clear site had not been handed over because of delay in finalisation of design of the retaining walls. The contract was rescinded in March 1979 at contractor's risk when Rs. 0.11 lakh had been paid. The balance work was retendered (6th time) in November 1979 but with provision for 29,000 cum of earth work by mechanical transport (estimated cost Rs. 2.26 lakhs) though the balance was only 5,252 cum (9,037



less 3,785 cum executed by contractor 'B'). The lowest tenderer withdrew his offer and the work was awarded in February 1980 to the earlier contractor 'B', whose tender was the second lowest, at Rs. 4.34 lakhs for completion by November 1980. His rate for earth work by mechanical transport was Rs. 14.6 per cum against his rate of Rs. 8.45 per cum for this item in the earlier contract rescinded at his risk and expense. He was paid Rs. 1.24 lakhs in August 1980 for 8,471 cum of earth work. The work is still in progress (August 1980). The quantity of earth work done on Agartala side approach road totals 12,256 cum at a cost of Rs. 1.35 lakhs (against the original estimate of 9,037 cum at a cost of Rs. 0.23 lakh) so far (August 1980).

The reasons for increasing the earth work on Agartala side approach road when there was no foundation failure, etc. were not on record and were asked for in audit; reply is awaited (May 1981).

#### 4.1.6 *Summing up*

(a) Though estimate for the R.C.C. bridge (Rs. 27.4 lakhs) was sanctioned in August 1974, and it was completed in September 1978, the expenditure incurred on it upto July 1980 was Rs. 34.03 lakhs. However, estimate for the approach roads at the two ends, the culvert and retaining wall, etc., was sanctioned only in August 1976 and that too without proper survey of foundation soil as also of the earth from up-stream and down-stream river bed expected to be used for filling up the approach road. Also, the Government did not conduct a soil test before commencing work with a view to assessing the load-bearing capacity of the foundation bed. The delay in constructing the new permanent approach roads has affected the use of the new R.C.C. bridge replacing the existing bridge which had approach roads.

(b) In respect of the work of approach road construction on the Airport as also the Agartala side of the bridge, the contract with the first contractor was fore-closed (before execution of any work on the Agartala side) to enable him to contest the Assembly election, despite the absence of any provision for such closure in the agreement and to the detriment of the work.

(c) The total earth work done on the approach road on Airport side end of the bridge turned out to be 52,830 cubic

metres (cost : Rs. 4.99 lakhs) against the original estimated quantity of 13,188 cums (estimated cost : Rs. 0.45 lakhs). There was also delay in handing over clear site to the first contractor for work of approach road construction on the Airport side of the bridge. On the Agartala side of the bridge, the department failed to hand over clear site to the second contractor also due to delay in completion of retaining wall, etc. As a result, the department could not enforce the contractual obligation and had to rescind the contract. But the work was awarded to the same contractor after fresh call of tenders at rates which were 73 per cent higher; the approach road had cost Rs. 1.35 lakhs (12,256 cum) against the original estimate of Rs. 0.23 lakh (9,037 cum).

(d) The delay at various stages in completion of the earth work and the escalation in rates and quantity of earthwork had pushed up cost of the project and the approach roads as also the retaining wall on the eastern side of the approach road which is still to be completed. Action on the remaining works, viz., soling, black-topping, etc., is consequently still to be initiated, though the R.C.C. bridge was completed in September 1978. In the result the road which was declared to be of strategic importance by the Government of India in September 1972 is not still traffic worthy despite having bridge on it from September 1978.

The matter was referred to the Government in November 1980; reply is awaited (May 1981).

#### 4.2 *Nugatory expenditure*

The Minor Irrigation and Flood Control Division No. 1, Agartala, reported (March 1979) to its higher authority that a proper investigation would be required if the incomplete work 'Construction of pipe sluice for Bijoy Nagar bund in Mohanpur Block' under a diversion scheme was to be brought into operation. But execution of the work (going on for over ten years) was stopped and the contractors finally paid (September 1969) Rs. 0.53 lakh for the work. In respect of this work, approved (February 1965) for Rs. 0.43 lakh with a view to irrigating 3,000 acres of land all round the year, the villagers had originally agreed to donate the land required for outlet channel. Accordingly, the work was awarded to two contractors in January and February 1967. When the work was in progress, the Gram Pradhan of the area informed (April 1968) the division that the owners of the land were no



longer willing to donate the land required for outlet channel as agreed to earlier. On receipt of the information, Executive Engineer visited the site and submitted (June 1968) a proposal to his higher authority for acquisition of land measuring 0.07 acre. The site was inspected in November 1968 by the successor Executive Engineer who opined "..... the *cherra* (hilly streamlet) which has been taken as the source of getting water for irrigation completely dries up in the months. However, in order to see that the amount of money spent in this work is not completely wasted, it has become necessary to make some additions and alterations in the scheme.....".

Action, if any, taken for additions and alterations was not available on record. Though proposal for further investigation was mooted in March 1979, execution of the work was stopped in September 1969 and the expenditure of Rs. 0.53 lakh incurred without proper investigation of water source has proved infructuous.

The matter was referred to the Government in April 1980 ; reply is awaited (May 1981).

#### 4.3 *Extra expenditure*

For the work 'Improvement of central road (extension from suspension bridge to Maheshkola)' at an estimated cost of Rs. 1.58 lakhs, five tenders were received in April 1978 but were all rejected (including lowest tender for Rs. 1.37 lakh) by the Superintending Engineer in September 1978 ; he ordered reinvitation of tenders after modifying the estimate, providing therein earth work from borrow pits instead of carried earth. But the fresh tenders called for did not exclude the item of earth work by mechanical transport (carried earth). On this the estimated cost put to tender was reduced to Rs. 1.31 lakh by changing the distance involved in mechanical carriage of earth. The lowest tender for Rs. 1.67 lakhs was accepted by the Superintending Engineer and the work awarded in January 1979. The quantity of earth carried was 26,015 cubic metres against the estimated quantity of 13,142 cubic metres and the contractor was finally paid Rs. 2.92 lakhs in August 1979 including Rs. 0.24 lakh for extra items. Had the work been awarded to the lowest tenderer on first call of tenders, the expenditure would have been only Rs. 2.24 lakhs allowing for larger quantity. The rejection of tenders and consequent changes resulted in an extra expenditure of Rs. 0.44 lakh.

The matter was referred to the Government in October 1980 ; reply is awaited (May 1981).

#### 4.4 *Deep tube-well irrigation scheme at Barkathalia*

The Deep Tube-Well Irrigation Scheme at Barkathalia Administratively approved for Rs. 2.10 lakhs in February 1975) aimed at providing irrigation facilities to paddy fields over an area of about 50 acres. The yield of water expected from the tube-well was 20,000 gallons per hour. There was, however, nothing on record to indicate that the site had been selected after survey and test boring. The water was to be pumped from the deep tube-well into a stilling chamber, wherefrom water was to flow over the command area.

The construction work of the deep tube-well and installation of pump sets was executed by the Public Health Engineering Division No. 1 during May 1974 to December 1976 and the remaining items of works (stilling chamber, canal system, etc.) were executed by the Minor Irrigation Division during September 1975 to May 1977. At the time of handing over (January 1977) of the deep tube-well and pump set by the Public Health Engineering Division to the Minor Irrigation Division, the discharge of the tube-well was tested and found to be less than 6,000 gallons per hour against the expected yield of 20,000 gallons per hour. The Minor Irrigation Division took over its operational control after initial discontinuation because of low discharge.

The Executive Engineer of the Minor Irrigation Division informed his superior in March 1979 that the scheme had been abandoned since the yield was not sufficient to irrigate more than 2 to 3 acres of land against the estimated 50 acres of land. Total expenditure on the work was Rs. 1.73 lakhs including the cost of pump sets (Rs. 0.62 lakh). The pump sets were transferred to another scheme ; but the expenditure of Rs. 1.11 lakhs (Rs. 1.73 lakhs minus Rs. 0.62 lakh) incurred on this scheme proved wasteful. Of this, Rs. 0.67 lakh represented expenditure on watch and ward upto July 1979.

The matter was referred to the Government in April 1980 ; reply is awaited (May 1981).

#### 4.5 *Extra expenditure and delay in improvement of Agartala Town road*

Tenders for the work "Improvement of Agartala Town Road" (portion from Netaji Chowmuhani to Thakurpalli road





crossing via Gandhighat, Paradise Chowmuhani and V. Hospital Chowmuhani) at an estimated cost of Rs. 2.58 lakhs, later revised to Rs. 2.39 lakhs, were invited on 24th July 1974 for the second time by the Executive Engineer, Agartala on the advice of the Superintending Engineer who had rejected the earlier tender in June 1978 without assigning any reasons. The four tenders received, the lowest one was accepted by the Superintending Engineer and acceptance orders communicated to the contractor on 13th September 1978. The contractor represented in November 1978 for reimbursement to him of Sales Tax which the Government had imposed on bricks and bats from 13th September 1978. In December 1978, the Government (Public Works Department) advised that additional taxes were reimburseable to a contractor for works which were to be completed after 13th September 1978 to the extent of tax actually paid by him. But the representation of the contractor was not agreed to till 3rd January 1979, when the contractor expressed his unwillingness to execute the work as his tender was rejected on 24th January 1979. Tenders were again invited by the Executive Engineer and the lowest one, another contractor was accepted in March 1979. The latter contractor was finally paid Rs. 3.87 lakhs in December 1979, entailing extra expenditure of Rs. 0.77 lakh (Rs. 3.87 lakhs minus Rs. 3.10 lakhs including sales tax which would have been payable to the former contractor).

The matter was referred to the Government in July 1980; reply is awaited (May 1981).

#### 4.6 Extra expenditure

For construction of Ambassa Bogafa Road Section, the lowest tenderer was to supply picked Jhama burnt bricks 13,58,970 numbers, and Jhama brick metal, 4030 cubic metres at the rate of Rs. 192.45 per thousand of bricks and Rs. 63 per cubic metre of metal. After negotiation, the rates were reduced to Rs. 185 and Rs. 59 respectively provided the quantity of metal to be supplied was reduced to 1000 cubic metres against 4030 cubic metres originally tendered for and agreement was entered into for Rs. 3.10 lakhs in September 1974. 13,61,000 bricks and 1005 cubic metres of metal were supplied at a cost of Rs. 3.10 lakhs and paid for in July 1976. As a result of the negotiation the department derived a benefit of Rs. 0.14 lakh. The balance quantity of 3025 cubic metres of Jhama metal required for the work was, however, procured in January 1977 through the same contractor at the rate of Rs. 82.50 per cubic metre involving extra expenditure of Rs. 0.59 lakh over the tendered rate of Rs.

per cubic metre. As a result of the negotiation in September 1974, thus, net benefit was derived by the contractor of Rs. 0.45 lakh, which the Government lost. Reply to an audit query, as to why the quantity of metal was reduced to 1000 cubic metres when the actual requirement was 4,030 cubic metres, has not so far been received (May 1981).

The matter was referred to the Government in May 1980; reply is awaited (May 1981).

#### 4.7 Construction of steel truss/R.C.C. bridge over river Muhuri near Belonia on Bogafa-Belonia Road

The work "Construction of steel truss bridge over river Muhuri near Belonia (South Tripura District) on Bogafa-Belonia Road" (estimated cost : Rs. 16.83 lakhs) was approved for inclusion in the State Plan for 1974-75.

The work of sub-structure (value : Rs. 8.00 lakhs) was awarded to a Calcutta firm in 1974-75 and the work commenced in January 1975. The work of super-structure (3 spans) of the steel truss bridge was awarded (December 1974) at the tendered rate of Rs. 2.56 lakhs (172 per cent above the estimated cost of Rs. 0.94 lakh) to a firm of Agartala with the stipulation to complete the work by April 1975. The contract was for providing 12 recker/roller bearings (cost : Rs. 0.45 lakh) and labour charge for fabrication and installation of steel truss (3 spans : each of 35 metres). Steel materials (value : Rs. 2.13 lakhs) were issued to the contractor during February to September 1975 free of cost as per agreement and Rs. 0.45 lakh also were paid for the bearings (May 1976).

The Government of India declared this road to be a strategic road in June 1976. Consequently, the design was changed to double lane R.C.C. super-structure at an estimated cost of Rs. 24.00 lakhs as sanctioned by the Government of India (September 1977).

However, the contract for steel truss super-structure was not cancelled. Instead, the contractor who had not fabricated even one truss was asked (December 1977) to fabricate one truss (35 metres length) for use in another steel bridge over Machmara cherra of Pecharthal-Manpai road (North Tripura District). The bearings with the department and steel materials with the contractor, however, continue to remain unutilised (May 1980). The department stated (May 1980) that they would utilise the



materials (for the other two trusses) also in other works without specifying what these other works were.

The work in respect of sub-structure, which commenced in January 1975, was stopped (April 1977) by the contractor to dispute over the classification of the soil found during sinking of piers for which higher rate was claimed. The claim for higher rate was rejected by the department and the contractor resumed the work (November 1978). Rupees 5.24 lakhs were spent upto March 1979 ; the work is in progress (May 1980).

In the meantime, because completion of the R.C.C. bridge would require more time, the department decided (April 1977) that "with a view to ameliorating the sufferings to the public in the absence of a bridge," a temporary steel truss bridge would be constructed about 4,000 feet down stream from the R.C.C. bridge (under construction) and sanctioned an estimate for Rs. 13.98 lakhs (sub-structure : Rs. 2.75 lakhs ; super-structure : Rs. 9.81 lakhs ; and miscellaneous : Rs. 1.42 lakhs). Accordingly, supply order for manufacture and supply of components for super-structure (100.5 metres long portable steel bridge of broken spans using span junction equipment over two intermediate piers forming 3 spans of 33.5 metres each) was issued (May 1978) to a Calcutta firm at Rs. 8.33 lakhs including sales tax. As per provisions of the contract, an advance payment of Rs. 2.13 lakhs (25 per cent of Rs. 8.53 lakhs) was made (June 1978). The contractor despatched all the bridge components by rail (November 1978) and preferred a bill for net payment of Rs. 6.74 lakhs including sales tax after adjustment of advance payment of Rs. 2.13 lakhs. In addition, Rs. 0.59 lakh were spent (February-March 1979) as railway freight (Rs. 0.30 lakh) and for carriage of the bridge components from Dharmanagar rail station to Belonia (Rs. 0.29 lakh) by road. After expenditure of Rs. 9.46 lakhs, in all, was incurred, the Superintending Engineer of the Circle concerned informed the Executive Engineer, Southern Division No. 1 in March 1979 that the super-structure of the bridge would be made of timber instead of steel truss. Accordingly, a temporary timber bridge was completed in August 1979 at a cost of Rs. 5.30 lakhs (sub-structure : Rs. 3.19 lakhs ; super-structure : Rs. 2.11 lakhs).

Due to the unco-ordinated decisions, plans and design, expenditure of Rs. 12.04 lakhs without any corresponding benefit had been incurred. The bridge components, steel raw materials and bearings have not yet been utilised (May 1980). The

department had not kept on record the justification for initially deciding on construction of a temporary bridge with steel super-structure instead of timber when the same was to be used only till the completion of the main R.C.C. bridge.

The matter was referred to the Government in April 1980 ; reply is awaited (May 1981).

#### 4.8 Cash settlement suspense account

Expenditure on services rendered or supplies made by one division to another division is initially classified under the suspense head 'Cash settlement suspense Account' pending receipt of cheque or bank draft from the receiving division, which is required to settle the claim within ten days of its receipt. Normally there should be no balance under this suspense head at the close of the financial year. Any balance would represent the outstanding liabilities of the receiving division and their non-adjustment would mean that to this extent their expenditure remains unaccounted for under the final heads. Consequently, excess over voted grants and appropriations of the year in that division could go undetected. The items if not settled in time could even conceal frauds arising from non-verification of receipt of materials, etc., and their detection would be rendered difficult by efflux of time.

Mention was made in paragraph 48 of the Audit Report for the year 1969-70 about non-settlement of such claims for Rs. 1,53.98 lakhs at the end of September 1970. The balances under this head at the end of each year (during the past four years) awaiting payment by the receiving divisions concerned are indicated below :

Balances at the end of	Amount (in lakhs of rupees)
1976-77	3,51.85 (Dr.)
1977-78	2,65.37 (Dr.)
1978-79	4,20.44 (Dr.)
1979-80	4,87.51 (Dr.)

The records showed that the outstanding balances related to even the financial years prior to 1966-67. In one division, out of thirty four divisions, the despatch of stores was not classified under the suspense head and in the following two



divisions, the balance of outstanding claims from other divisions at the end of March 1980 was large.

Division	Amount (in lakhs of rupees)
Stores Division	1,45.51 (Dr.)
Electrical Store Division	1,10.23 (Dr.)

The matter was referred to the Government in February 1981 ; reply is awaited (May 1981).

#### 4.9 Delay in adjustment in accounts of expenditure or utilisation or outgo of stores

(a) *Miscellaneous public works advances*—The following types of transactions are classified under the head “Miscellaneous Public Works advances” :

- (i) Sales on credit,
- (ii) Expenditure on deposit works executed for others, excess of deposits received,
- (iii) Losses, retrenchments, errors, etc., and
- (iv) Other items.

Amounts charged to this head are to be recovered or justified by transfer, under proper sanction or authority, to other heads of account.

Mention was made in paragraph 4.3 (i) of the Audit Report for the year 1974-75 about the balance of Rs. 48.61 lakhs under this head awaiting clearance at the end of March 1975 in 21 divisions. The Public Accounts Committee in its 27th Report (presented to the House on 29th June 1978) recommended that the Department should take steps for holding the concerned officers responsible (because of whose action the amounts classified under miscellaneous public works advances remain unsettled for a long time). The Committee also recommended that appropriate action be taken to clear the outstanding amounts before a target date to be fixed for this purpose.

A review of the outstandings under this head at the end of 1979-80 indicated that Rs. 2,52.90 lakhs were awaiting clearance in 24 divisions.

The department could not furnish information showing year-wise analysis of the outstanding balances.

The matter was referred to the Government in February 1981 ; reply is awaited (May 1981).

#### (b) *Workshop suspense*—

Expenditure on jobs executed in a workshop is classified initially under the suspense head “Workshop Suspense”. The recorded expenditure on a specific job is removed from the suspense head in adjustment against a deposit received or where it is transferred to a service expenditure head of accounts. The expenditure incurred on jobs of all classes is to be so adjusted or transferred as the case may be, monthly or before the end of the financial year in March.

Mention was made in paragraph 4.3 (ii) of the Audit Report for the year 1974-75 that an unadjusted balance of Rs. 19.94 lakhs at the end of March 1975 under workshop suspense head pertaining to the workshop run by the Mechanical Division, Agartala had accumulated from June 1960. The Public Accounts Committee in its Twentyseventh Report (presented to the House on 29th June 1978) recommended that the suspense register should be reviewed regularly and observations of the reviewing authority should be recorded therein ; close watch on this report was to be kept by the Chief Engineer. It was noticed on a review of the position at the end of March 1980 that the unadjusted balance stood at Rs. 35.82 lakhs.

The division did not furnish (January 1981) detailed information showing the expenditure originally charged to the suspense head pending adjustment during each year nor amounts cleared therefrom, on the ground that the register of workshop suspense was not complete.

The matter was referred to the Government in February 1981 ; reply is awaited (May 1981).



CHAPTER V  
STORES AND STOCK

5.1 *Synopsis of stores accounts*

A synopsis of stores accounts for 1979-80 of departments generally handling stores is given below :

Department	Nature of main stores	Opening balance on 1st April 1979	Receipts	Issues	Closing balance on 31st March 1980
<i>(in lakhs of rupees)</i>					
(i) Health and Family Welfare	Medicines, furniture, surgical instruments, miscellaneous articles, etc.	80.22	99.75	1,25.26	54.71
(ii) Home (Fire service)	Kits, uniforms and fire fighting equipment	3.54	4.75	5.08	3.21
(iii) Public Works (Power Projects Wing)	A.C.S.R. conductors, transformers, copper wire and other consumable stores	26.02	1,23.20	1,49.03	0.19
(iv) Public Works (Roads and Buildings Wing)	Small stores, building materials, metals, fuels and painters stores	(-)51.49	3,41.23	3,36.88	(-)47.14
(v) Stationery and Printing (Government Press)	Press materials	10.22	20.85	9.90	21.17

5.2 *Accounts not received*

The stores accounts for 1979-80 of Agriculture, Animal Husbandry, Civil Defence, Education, Finance, Food and Civil Supplies, Forest, Industries, Jail, Police and Public Relations and Tourism departments have not been received (May 1981).

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

The departments which defaulted in sending accounts for some of the earlier years also were Agriculture, Food and Civil Supplies (for past 6 years) Public Relations and Tourism (for past 4 years) and Animal Husbandry (for past 3 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 thirtyfour divisions functioning in the State during 1979-80, in seventeen divisions there was no stock during 1979-80. In three divisions (Electrical Division No. II, Electrical Stores Division and Mechanical Division) which maintained stock had not furnished the report on the state of their stock registers.

Of the remaining fourteen divisions, in six divisions (Agartala Division No. I, Agartala Division No. IV, Gumti Civil Division, Northern Division, Southern Division No. I and Stores Division) their stock registers for the year 1979-80 were closed duly while in eight divisions (Agartala Division No. III, Amarpur Division, Ambassa Division, Gumti Electrical Division, Kanchanpur Division, Kumarghat Division, Southern Division No. II and Teliamura Division) the registers had not been closed (February 1981) for periods varying from one to fifteen years.

In some divisions the registers had not been closed for earlier years also e. g., Southern Division No. II (for 15 years), Electrical Division No. II (for 8\* years) and Stores Sub-division Electrical) (for 6\* years).

The matter was referred to the Government in March 1981; reply is awaited (May 1981).

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

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





or in excess of requirements. Where, however, a reserve stock is necessary due to remoteness of the division or of the works from the sources of supply of materials or for use in emergency, the maximum limit of such reserve is required to be fixed by the competent authority for each year. Seventeen divisions had no stock during 1979-80. Out of the remaining seventeen divisions, in two divisions (Gumti Civil Division and Kanchanpur Division) stores were maintained without obtaining sanction to limits. In another division (Kumarghat Division) such sanction was obtained but the division did not submit Audit the full annual accounts of the stores maintained required under the rules.

In seven out of the remaining fourteen divisions where reserve stock limit had been fixed, there was excess over the limit. Of the seven divisions where there was excess, the major excess was in Electrical Stores Division (Rs. 16.08 lakhs in September 1979, 32 per cent), Northern Division (Rs. 6.02 lakhs in September 1979, 151 per cent), Southern Division No. I (Rs. 1.79 lakhs in February 1980, 45 per cent) and Mechanical Division (Rs. 1.50 lakhs in October 1979, 15 per cent).

The above cases of excess were referred to the Government in March 1981; reply indicating the action taken/proposed to be taken in the matter is awaited (May 1981).

#### 5.5 Tools and plant accounts

The Public Works divisions are required to close and balance the registers of tools and plant each year. In thirteen divisions registers were closed during the year, in one division (Agartala Division No. II) no tools and plant were maintained and in respect of eight divisions (Electrical Division No. I, Electrical Division No. V, Electrical Stores Division, Flood Investigation Division, Mechanical Division, Minor Irrigation and Flood Control Division, Public Health Engineering Division No. I and Southern Division No. III) information regarding closing of the tools and plant accounts have not been received (February 1981).

Of the remaining twelve divisions, the closing of registers was in arrears mainly in Electrical Division No. III (for 8 years) and Electrical Division No. I (for 6 years).

The matter was referred to the Government in March 1981; reply is awaited (May 1981).

#### 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 a Sub-divisional Officer and the results of verification placed on record.

The report on physical verification of stock had not been received from three divisions (Electrical Division No. II, Electrical Stores Division and Mechanical Division) and in respect of tools and plant from eight divisions (Electrical Division No. I, Electrical Division No. II, Electrical Stores Division, Flood Investigation Division, Mechanical Division, Minor Irrigation and Flood Control Division, Public Health Engineering Division No. I and Southern Division No. III).

Physical verification of stock with reference to the balance as per the accounts had not been carried out in two divisions (Gumti Electrical Division and Stores Division) and in respect of tools and plant in six divisions (Electrical Division Nos. I, II, IV, Gumti Civil Division, Gumti Electrical Division and Stores Division).

The matter was referred to the Government in March 1981; reply is awaited (May 1981).



CHAPTER VI  
REVENUE RECEIPTS  
REVENUE DEPARTMENT

A—State Excise

6.1 *Loss of revenue due to failure of contractor to supply country liquor*

On the basis of competitive tenders, the successful tenderer (a contractor) is granted licence for a specified period for supplying country liquor from a particular warehouse to licensed retailers/vendors on a specified area. According to the conditions of the licence, the contractor is required to import, under duty free permit issued by the department, country spirit for this purpose from outside the State and to maintain a prescribed minimum stock of country liquor at the warehouse to meet the requirements of the vendors. In the event of his failure to supply the liquor demanded by the vendors, his security deposit is liable to be forfeited and in addition, he is liable to pay such compensation to Government and to the vendors as Government may determine.

Cases of non-enforcement of the recovery of compensation due to failure of contractors to supply country spirit to vendors were reported in paragraphs 6.8 and 6.1 of the Audit Report for the years 1975-76 and 1976-77 respectively. The Public Accounts Committee in their thirtieth Report observed that in reply to paragraph 6.8 of the Audit Report for the year 1975-76, the departmental Secretary assured the Committee that attempts were being made to stop recurrence of such things in future. The Committee further observed that the departmental representative stated that relevant files were lying with a Commission of Inquiry and no action could be taken by the Government to fix the responsibility of such loss. The Committee recommended that after the Commission had been wound up, there would be no difficulty in getting the files back from them and take steps to fix responsibility as to why no action was taken for determination of the extent of loss to be compensated by the warehouse contractors for non-supply of liquor from the warehouse. While discussing paragraph 6.1 of the Audit Report for 1976-77, the Public Accounts Committee observed that unfortunately from the reply furnished by the departmental Secretary in connection with the paragraph under examination (Paragraph 6.1,

appeared to the Committee that no attempt had been made by the department to stop the recurrence of similar incidents resulting in loss of revenue.

In the course of subsequent audit, it was again noticed (March 1980) that a contractor who had been granted licence for the period 1st July 1978 to 30th June 1980 for import and supply of country liquor to the vendors of West and South Tripura Districts failed to supply country liquor to the retailers/vendors for 103 days in different spells between June 1979 and February 1980 as there was no stock of spirit on these days. Non-supply of country liquors to the vendors during these periods resulted in loss of excise duty of Rs. 2.99 lakhs (computed on the basis of average daily issues from the warehouse for 232 days during the period from April 1979 to February 1980).

The Government also exempted (January 1980) 16 retailers/vendors of country liquors from payment of licence fee amounting to Rs. 0.53 lakh for the months of November and December 1979 on account of the closure of the shops due to non-supply of country liquor by the contractor from the warehouse. There is, however, no provision in the Act or in the Rules for remission of revenue under such circumstances.

The contractor thus became liable to pay compensation for loss of revenue of Rs. 3.52 lakhs (excise duty : Rs. 2.99 lakhs ; licence fee : Rs. 0.53 lakh) and his security deposit (Rs. 5,000) was also liable for forfeiture. The Government, however, did not take any action in this regard (March 1980).

The matter was reported to Government in June 1980 ; a reply is awaited (May 1981).

*Loss of revenue due to non-settlement of country liquor shops by auction*

Under the Tripura Excise Rules, 1962, fees for licences for retail vend of country spirit shall be fixed by auction, subject to a reserved fee sanctioned in each case by the Excise Commissioner, and no sale shall be final unless confirmed by him. It is provided that in exceptional cases the Collector may with the previous sanction of the Excise Commissioner, settle shops generally, or a particular shop, by selection without auction.

In the course of audit of the accounts of the Collector of Excise, West Tripura District, it was noticed (March-April



1980), that the existing licensees of 1974-75 of all the country liquor shops (17 in number) of the district had been allowed to run the shops between 1st April 1975 and 31st July 1975 without auction on the reserved fees fixed with reference to the highest bid of 1974-75. The department had not tried to ascertain the trend of the bidding at any time during the aforesaid period of over 3 years. The auction in July 1978 for the remaining 8 months of the year 1978-79 (1st August 1978 to 31st March 1979) resulted in an increase of the license fees to the extent of 24 per cent (total auction value : Rs. 24 lakhs ; reserve fees : 1.79 lakhs) compared to the sanctioned reserve fees fixed on the basis of the highest bids of 1974-75. As a result, the department sustained an annual loss of Rs. 1.79 lakh.

It has been ascertained from the departmental records that non-supply of liquor was the reason for not holding any auction. The reason advanced by the department in this regard cannot be accepted because the existing vendors continued their operation and Government was deprived of revenue.

The matter was reported to Government in June 1979 and reply is awaited (May 1981).

## FOREST DEPARTMENT

### B—Forest Receipts

#### 6.3 Shortage of Cashew nuts

15,560 kilograms of Cashew nuts seeds were collected from one Range under Udaipur Forest Division in May—June 1977. After dehydration, 14,039 kilograms of nuts seeds were stored in two Beat Offices and subsequently transported to the Office of the Deputy Chief Conservator of Forests at Agartala by departmental vehicles in five consignments on different dates between June and September 1977. On weighing in the office of the Deputy Chief Conservator of Forests at Agartala, however, only 11,423 kilograms of seeds were found.

The value of 2,616 kilograms of Cashew nut seeds found short worked out to Rs. 12,007 at the rate of Rs. 4.59 per kilogram for which Cashew nuts were sold in that year.

The matter was reported to Government in December 1979 ; reply is awaited (May 1981).

## CHAPTER VII

### FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

#### Grants

During 1979-80, Rs. 4,82.45 lakhs (8 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) —	1,62.51
Individuals (persons belonging to Scheduled Castes/Scheduled Tribes, <i>Jhumias</i> and new migrants)	82.73
Agartala Municipality	80.08*
Village and small industrial units	60.24
Panchayat Samitis	50.89
Co-operative societies	36.22
Medical and family welfare institutions	2.18
Others	7.60
Total	4,82.45

#### 2 Utilisation certificates

Under the rules, whenever 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 to the Accountant General within a period of 18 months from the date of payment of the grants.

At the end of September 1980, 9,364 certificates for Rs. 4,46.84 lakhs of the grants paid upto 31st March 1979 are awaited. Of these, 1,455 certificates (Rs. 1,20.32 lakhs) relate to grants paid upto 31st March 1977. The remaining 7,909 certificates (Rs. 3,26.52 lakhs) relate to grants paid during the period April 1977 to March 1979. The department-wise year-wise details of the certificates outstanding are given in Appendix 7.1.

\* Excludes Rs. 40.00 lakhs drawn not under revenue major head but, under the capital major head '482-Capital Outlay on Public Health, Sanitation and Water Supply' and paid to Agartala Municipality as grants.



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.

### 7.3 Financial assistance to co-operative societies

#### 7.3.1 Investment in share capital

The investment by the Government in the share capital of co-operative societies at the close of each of the last three years ending 31st March was as under :

Year	Number of societies	Amount of share capital investment (in lakhs of rupees)	Dividend received
1977-78	215	90.76	Nil
1978-79	262*	1,12.89*	Nil
1979-80	375**	1,67.53**	Nil

#### 7.3.2 Loans and grants

The loans, grants and subsidies paid by the Government to the co-operative societies including industrial co-operative during the last three years ending 31st March were as under :

Year	Loans				Grants subsidies during year
	Balance at the end of the previous year	Advanced during the year	Repaid during the year	Balance at the end of the year	
	(in lakhs of rupees)				
1977-78	96.22(a)	22.86	3.81	1,15.27(a)	3.8
1978-79	1,15.27(a)	42.51	7.49	1,50.29(a)	23.3
1979-80	1,50.29(a)	45.48	9.51	1,86.26(a)	36.2

\* Differs from the figure shown in the Audit Report for the year 1978-79 (as furnished by the department) as a result of rectification.

\*\* Excludes Rs. 10.00 lakhs paid by the Industries Department the details in respect of which are wanting from the department (May, 1981).

(a) Differs from the figure in the Finance Accounts of the respective years. The difference is under reconciliation (May 1981).

### 7.3.3 Default in repayment of principal, payment of interest on loans and in refund of unutilised grants and subsidies

According to the Registrar, Co-operative Societies, the overdue amount of principal, interest on loans and unutilised amounts of grants and subsidies paid to the co-operative societies at the close of each of the last three years ending 31st March was as indicated below :

Year	Principal overdue for return	Interest overdue (in lakhs of rupees)	Unutilised grants and subsidies
1977-78	20.77(a)	19.29(a)	3.11
1978-79	26.30	23.89	27.86
1979-80	42.05	27.01	(b)

### 7.3.4 Dividend from co-operative societies

The total amount of dividend received during the ten years ending 1978-79 was Rs. 0.24 lakh only (nil during 1977-78 and 1978-79) against total investment of Rs. 1,12.89 lakhs in 262 co-operative societies as on 31st March 1979. During 1979-80 also, no dividend was received.

### 7.3.5 Guarantees

The Government had guaranteed the repayment of principal and payment of interest on loans obtained by 4 co-operative societies from third parties. The maximum amount guaranteed upto 31st March 1980 was Rs. 3,28.11 lakhs against which the guarantees outstanding as on 31st March 1980 were Rs. 81.10 lakhs.

### 7.3.6 Societies in liquidation

It was noticed from records maintained by the Registrar, Co-operative Societies that 270 societies had gone into liquidation.

(a) Differs from the figure shown in the Audit Report for the year 1978-79 as a result of rectification.

(b) The information has not been received from the department (May 1981).





ation till the end of March 1980. The year-wise position for the last three years ending 31st March was as indicated below :

Year	Number of co-operatives under liquidation at the beginning of the year	Additions during the year	Number in respect of which registrations cancelled during the year	Number at end of the year
1977-78	253	2	...	255
1978-79	255	2	...	257
1979-80	257	14	1	270

Upto the end of June 1980, Rs. 1.07 lakhs (share capital Rs. 0.40 lakh ; loan : Rs. 0.35 lakh ; grant : Rs. 0.05 lakh interest due : Rs. 0.27 lakh) had been given to 24 such societies as financial assistance.

### 7.3.7 Delay in completion of audit

Audit (by the Registrar, Co-operative Societies) of 34 societies, out of the total number of 375 societies to which the Government had extended financial assistance in the shape of share capital, was in arrears at the end of June 1980, as indicated below :

Number of societies	Period for which accounts had not been audited
61	Five years or more
39	Four years
46	Three years
58	Two years
95	One year

Information regarding audit of 46 societies could not be furnished by the department (May 1981).

The delay in audit was attributed by the Registrar to the following reasons :

- (i) insufficient number of staff to cope with increased work load ; and,
- (ii) improper maintenance of records and returns by the societies.

### 7.3.8 Audit fees

As per provisions of Rule 76 of the Tripura Co-operative Societies Rules, 1976, every Co-operative Society is required

to pay to the Government a fee for audit of its accounts for each co-operative year (July to June).

To the end of March 1979, fees amounting to Rs. 0.52 lakh were outstanding. A further sum of Rs. 0.08 lakh became due during 1979-80. Of the total amount of Rs. 0.60 lakh, Rs. 0.07 lakh were realised during 1979-80 leaving a balance of Rs. 0.53 lakh.

### 7.3.9 Financial assistance for construction of godowns by co-operative societies

According to the records of the Registrar, Co-operative Societies, upto the end of June 1980, sanctions were issued for construction of 36 godowns by 35 co-operative societies. The amount sanctioned, the amount released as loans and subsidy and the amount utilised so far (September 1980) are given below in respect of last four years :

Year	Number of godowns to be constructed	Amount sanctioned	Amount released		Number of godowns completed (September 1980)	Amount utilised	
			as loans	as subsidy		as loans	as subsidy
(in lakhs of rupees)							
1974-75	2	0.40	0.20	0.20	1	0.10	0.10
1976-77	5	1.00	0.50	0.50	3	0.30	0.30
1978-79	28	13.44	3.36	4.69	2	0.22	0.22
1979-80	1	4.10	...	2.05	...	...	...
Total	36	18.94	4.06	7.44	6	0.62	0.62

3 godowns were under construction and construction of 27 godowns was still to start (September 1980).

Interest on loans disbursed (Rs. 4.06 lakhs) was not realised nor calculated and demanded.

### 7.3.10 Review of audited accounts

(a) Mention was made in paragraph 7.3.9 of the Audit Report for the year 1976-77 about the accounts of the Tripura Apex Marketing Co-operative Society Limited for the year ending June 1975. Upto the end of June 1977, the Government had invested in the society Rs. 14.26 lakhs as share capital (98.53 per cent of the total paid up capital of Rs. 14.47 lakhs) and advanced a loan of Rs. 7.54 lakhs. Further review disclosed the following :



(i) rupees 4.16 lakhs (principal . Rs. 2.15 lakhs ; interest R. 2.01 lakhs) in respect of the above loan were overdue upto the end of June 1977 ;

(ii) of the outstanding advances of Rs. 1.43 lakhs ; the departmental auditor considered Rs. 1.07 lakhs as bad and doubtful. Provision for bad debt in the balance sheet was however, Rs. 0.17 lakh only ;

(iii) though the society earned a profit of Rs. 1.15 lakhs in 1976-77, the cumulative loss at the end of 1976-77 amounted to Rs. 7.13 lakhs.

(b) Mention was made in paragraph 7.7.9 of the Audit Report for the year 1977-78 about the audited accounts of the Tripura State Co-operative Bank Limited upto June 1977. Upto the end of June 1979, the Government invested Rs. 17.0 lakhs (54.19 per cent of the total paid up capital of Rs. 31.3 lakhs) and advanced Rs. 67.38 lakhs as long and medium term loans. Further review disclosed the following :

(i) rupees 16.33 lakhs on account of interest in respect of the above loan were overdue at the end of June 1979 ;

(ii) the bank had sustained a loss of Rs. 2.84 lakhs during the co-operative year 1978-79. The cumulative loss at the end of 1978-79 was Rs. 11.46 lakhs.

## LOCAL SELF-GOVERNMENT DEPARTMENT

### 7.4 Agartala Water Supply Scheme

#### 7.4.1 General

The scheme for supply of purified water in the Agartala Municipal Area sanctioned by the Government of India in August 1959 at an estimated cost of Rs. 47.23 lakhs was to be funded by Government loans and grants.

It was to supply 15 gallons of treated water per head per day, water being drawn from the Howrah river, to the population of Agartala city (60,000 in 1971, 1.08 lakhs in 1974 and 1.25 lakhs in 1980).

#### 7.4.2 Implementation

(i) The water treatment plant to handle 80,000 gallons per hour was completed by 1965-66 and treated 9 lakh gallons of water per day to feed two overhead tanks of 0.6 lakh and 1.44 lakh gallon capacity in Zone—I and Zone—II respectively

vely and one underground reservoir (for storing filtered water) below the treatment plant. Rising mains and distribution lines in Zone—III were laid at a cost of Rs. 1.20 lakhs and Rs. 2.50 lakhs respectively in 1967-68. But overhead tank in Zone—III was not constructed owing to increased demand in Zone—I, instead, the third overhead tank of 1 lakh gallon capacity was constructed near about the site of the first overhead tank in Zone—I (near Gandhi School) at a cost of Rs. 1.64 lakhs in February 1974, along with rising mains and distribution lines. A second underground reservoir of 1 lakh gallon capacity, near the treatment plant, was also constructed in October 1974 at a cost of Rs. 1.06 lakhs. The rising mains already laid in Zone—III at a cost of Rs. 1.20 lakhs have remained unutilised for over 12 years. However, the distribution lines laid in Zone—III were commissioned in August 1975 after 8 years of laying and are fed by deep tube-wells ; an underground reservoir was also constructed in July 1974 at a cost of Rs. 1.32 lakhs in Zone—III.

By 1974, with the three overhead tanks and the two underground reservoirs below the treatment plant, the Municipality should have supplied at least 12.12 lakh gallons of treated water per day from the treatment plant capable of working 20 hours a day and giving 16 lakh gallons of treated water. But, though the reservoir in Zone—III was intended to be supplied with treated water from underground reservoir no. 2 in Zone—I near the treatment plant, it did not receive any supply because of insufficient treated water in underground reservoir No. 2. The expenditure of Rs. 1.32 lakhs incurred on underground reservoir in Zone—III, therefore, proved unfruitful as also the rising mains laid at a cost of Rs. 1.20 lakhs.

(ii) Nine deep tube-wells were constructed from time to time between 1971-72 and 1978-79 along with pump house, plant for removal of iron content in water (including underground reservoir) and distribution lines. The department could give information on details of expenditure on six deep tube-wells only and that too in respect of their sinking only. Other details of expenditure on the nine deep tube-wells and a pump house and installation of pumps, were not furnished to Audit. On sinking of six deep tube-wells, expenditure of Rs. 5.84 lakhs was incurred.

(iii) Against the estimate of Rs. 51.07 lakhs for augmentation of treatment plant (original capacity : 1.6 million gallons per day ; augmented capacity : 3.6 million gallons per day)



(Rs. 18 lakhs), deep tube-wells and distribution system (Rs. 33.07 lakhs) sanctioned by Government in July 1975, Agartala Municipality obtained a loan of Rs. 42.50 lakhs from the Life Insurance Corporation of India against a guarantee given by the State Government. Only an amount of Rs. 2.19 lakhs was spent during 1978-79 and 1979-80 (Rs. 0.23 lakh on civil works and Rs. 1.96 lakhs on purchase of equipment and materials) and further work has not commenced so far (March 1981). Executive Engineer, Public Health Engineering Division No. 1 stated in September 1980 that the work of augmentation of water supply treatment plant was not abandoned but that at a certain stage the Government tried to formulate a Master Plan for Agartala Water Supply in consultation with the Calcutta Metropolitan Development Authority. Work to changed specifications, as advised by the Calcutta Metropolitan Development Authority officials, would be taken up by the department, the Executive Engineer added.

#### 7.4.3 Financial profile

(i) Loans and grants received and expenditure incurred during the period from 1959-60 to 1979-80 are given below :

Year	Loan (in lakhs of rupees)	Grant	Expenditure
1959 to 1970	21.22 (upto 1965-66)	34.76	53.99
1970-71	...	2.92	
1971-72	...	3.50	
1972-73	...	9.00	
1973-74	...	9.00	
1974-75	...	...	
1975-76	...	4.01	
1976-77	...	5.00	
1977-78	...	14.00	
1978-79	...	14.00	
1979-80	...	16.00	
	21.22	1,12.19	1,23.34
Total=1,33.41 (21.22+1,12.19)			

The loan of Rs. 21.22 lakhs received from the State Government (Union Territory Administration prior to 21st January 1972) during the years 1959-60 to 1965-66 has not been repaid so far (August 1980) ; the terms and conditions governing it could not also be shown to Audit nor the instalments for repayment and interest due thereon. Out of Rs. 1,33.41 lakhs received by the Municipality upto 1979-80, Rs. 1,27.28 lakhs were made over to the Public Works Department; the

purpose on which the Municipality utilised the balance funds could not be explained.

Of Rs. 42.50 lakhs (Rs. 10 lakhs in 1975-76 and Rs. 32.50 lakhs in 1977-78) of loan received from the Life Insurance Corporation of India (LIC), Rs. 10 lakhs were made over to the Public Works Department in 1976-77 and Rs. 32.50 lakhs were deposited with the State Bank of India, Agartala in February 1978. The loans carry interest at the rate of 7½ per cent on Rs. 10 lakhs and 8½ per cent on Rs. 32.50 lakhs payable half-yearly on 1st May and 1st November each year. Compound interest at the same rate is payable on instalments of interest not paid on due dates. The loan is repayable in 22 equal annual instalments, the first of such instalment being due on 1st May 1980. The Municipality paid Rs. 9.28 lakhs as interest upto May 1980, while it earned Rs. 2.05 lakhs upto September 1980 as interest from the State Bank of India on the deposit. Rupees 1.93 lakhs being the instalment of principal repayable on 1st May 1980 had been paid.

(ii) The Municipal water tax effective from October 1967 was changed once, in April 1978, when the quarterly rate was fixed at 3 per cent of the value of the holdings having no domestic connection and 6½ per cent from those having domestic connections. Against the total demand of Rs. 30.83 lakhs raised during the period 1967-68 to 1979-80, an amount of Rs. 25.13 lakhs was realised, the unrealised balance at the end of 1979-80 being Rs. 5.70 lakhs. The Municipality stated that attempts were being made for realising the water rates by issue of demand notices and distress warrants. The annual expenditure and income under the scheme from 1969-70 onwards are given below :

Year	Expenditure	Income from water tax (in lakhs of rupees)
1969-70	5.22	1.03
1970-71	4.61	1.43
1971-72	4.10	1.54
1972-73	5.00	1.42
1973-74	7.71	1.28
1974-75	12.90	1.12
1975-76	9.09	2.98
1976-77	10.01	3.02
1977-78	11.72	3.34
1978-79	7.78	3.46
1979-80	11.36	3.92
Total	89.50	24.54



The income from the scheme is thus currently far less than the expenditure on it ; in addition both the Municipality and the State Government are liable for repayment of loans including those from the LIC.

#### 7.4.4 Other points of interest

(i) The Executive Engineer, Public Health Engineering Division, Agartala stated (September 1980) that bacteriological tests were being carried out at their laboratory at College Tilla from 1973-74. It was seen that tests on chlorine content were being conducted six days a week by a Research Assistant at the laboratory attached to the Water Treatment Plant but potability was not being certified.

Even prior to 1973-74, there was no facility for conducting bacteriological tests at Agartala and reports were obtained from the All India Institute of Hygiene and Public Health, Calcutta on the chemical contents of the treated water but no certificate of potability was ever received even then.

(ii) For lifting water from Howrah river to the treatment plant, 3 water pumps of capacity 50,000 gallons per hour each were installed in the year 1966 and they were required to be opened and cleaned 4 to 5 times a day. With a view to replacing them by high capacity non-clog pumps, three such pumps of 1 lakh gallon per hour capacity each were purchased in May 1974 at a cost of Rs. 1.53 lakhs but they were placed in position only in August 1976 and even then were not utilised and have remained idle so far (August 1980). The Executive Engineer intimated in September 1980 that the technical feasibility of their use was still being examined. It could not be stated by the department why technical feasibility was not considered before purchase and whether the pumps were serviceable.

(iii) In August 1975, considering the scarcity of lead and short supply of cast iron pipes, it was decided to use high density polythene (H.D.P.) pipes and, between 1975-76 and 1977-78, the Public Health Engineering division procured 1.06 lakh metres of H.D.P. pipes at a cost of Rs. 41.71 lakhs for the Accelerated Rural Water Supply (Tripura) and Agartala Water Supply Scheme.

The H.D.P. pipes were to be utilised in the 1978-79 working season but no records or site accounts of their use could be produced to Audit (August 1980). The department could

not also state why such a large quantity of H.D.P. pipes was purchased when the Chief Engineer had instructed that only one small scheme should be executed with such pipes.

One thousand five hundred metres of pipes purchased in 1977-78 were defective. The firm replaced only 940 metres and the balance of 560 metres (cost : Rs. 0.23 lakh) is still lying unserviceable (August 1980).

#### 7.4.5 Summing up

(i) Rupees 2.52 lakhs spent on construction of rising mains and underground reservoir in Zone No. III proved unfruitful owing to shifting of the site of overhead tank from Zone—III to Zone—I and non-supply of water from treatment plant to underground reservoir No. 2 reportedly owing to insufficient availability of water. The distribution line in Zone—III though completed in 1967-68 (cost : Rs. 2.50 lakhs) were commissioned only in August 1975 after construction of nine deep tube-wells (available cost for sinking only of 6 tube-wells: Rs. 5.84 lakhs) though it was contemplated that water would be supplied from the treatment plant taking water from Howrah river.

(ii) For further augmentation of water supply to Agartala town, the Municipality obtained a loan of Rs. 42.50 lakhs from the Life Insurance Corporation of India against a guarantee given by the Government. The Municipality had paid a sum of Rs. 9.28 lakhs as interest upto May 1980 and repaid a sum of Rs. 1.93 lakhs as first instalment of the principal of the loans due for repayment from May 1980. However, it earned Rs. 2.05 lakhs only as interest from the State Bank of India on the deposit of Rs. 32.50 lakhs. Further, it was incurring losses in running the scheme.

(iii) The work of augmentation was started in 1978-79, but further work was postponed after incurring expenditure of Rs. 2.19 lakhs. The Government is now contemplating drawing up a Master Plan for augmentation work which is still to take shape.

(iv) An amount of Rs. 21.22 lakhs received as loan by the Municipality upto 1965-66 from the Government has not been repaid to the Government so far (August 1980).

(v) Three non-clog pumps purchased in May 1974 (cost : Rs. 1.53 lakhs) were placed in position only in August 1976





but have not been commissioned so far (August 1980). Technical feasibility of putting the pumps into operation had not been examined before purchase and was stated to be still under examination.

(vi) During 1976-77 and 1977-78, Executive Engineer, Public Health Engineering Division purchased 14,900 metres H.D.P. pipes costing Rs. 5.83 lakhs. 3,000 metres were found defective ; the firm replaced only 940 metres. Records of issue of pipes were not made available.

The matter was referred to the Government in November 1980 ; reply is awaited (May 1981).

## PANCHAYAT RAJ DEPARTMENT

### 7.5 Grants-in-aid to Panchayat Raj Institutions

#### 7.5.1 General

The Director of Panchayats sanctions grants-in-aid to the existing 689 Gaon Panchayats and 191 Nyaya Panchayats which receive about Rs. 50 lakhs of grants-in-aid annually. The grants are expended mainly on construction, repair, maintenance, cleaning and lighting of public streets ; up-keep, protection and supervision of building or other property belonging to or managed by the Gaon Sabha ; regulation of melas, markets or *huts* ; assisting the development of agriculture, commerce and industry, and on the administration of civil and criminal justice.

The amounts of grants-in-aid given to the institutions in the last three years are detailed in Appendix 7.2

#### 7.5.2 Utilisation

Though the Director of Panchayats maintains a register of grants, it was neither initialled nor reviewed at regular intervals by any responsible officer. Receipt of certificates of utilisation of grants, required to be received within 18 months of release of grants as per rules, was not watched through the register. Receipt of statement of accounts from and surrender of unspent balance by the grantee institutions was not also watched through it. Utilisation certificates for Rs. 7.91 lakhs of grants paid during 1977-78 and 1978-79 have not been

received so far (October 1980). The details are given in Appendix 7.3.

The Government stated (December 1980) that attempts were being made to maintain a proper register of grants and to obtain utilisation certificates from the defaulting Block Development Officers/Project Executive Officers.

The orders sanctioning grants for Library, Improvement of Market and Food for Work Programme issued during the years 1977-78 to 1979-80 did not specify the time within which the grants should be utilised and balance refunded, though this was required to be done under the rules.

The Government accepted (December 1980) the audit finding and assured adherence to the rules in future.

#### 7.5.3 Check of utilisation

Though required under the rules, audited statement of accounts of grantees were never demanded by the Director before payment of grants.

The Government stated (December 1980) that periodical check of utilisation of grants could not be conducted due to inadequacy of staff.

#### 7.5.4 Grants for markets

Rupees 5.04 lakhs were granted to 28 Gaon Panchayats for improvement of 28 markets (Rs. 0.18 lakh each) without receiving any requests from the Gaon Panchayats. The sanctioning authority did not also satisfy itself, as per records, that the estimated cost of improvement had not been less than Rs. 0.20 lakh and that the specifications of a pucca shed with pucca floor and G.C.I. sheet roofing having a floor area of not less than 600 square feet had been adhered to by the grantees. It had not even checked whether the grantee institutions had any market under their management or control. In 1978-79 and 1979-80, Ganganagar and Chankap Gaon Panchayats of Kumarghat Block, Ranagamura and Debipur Gaon Panchayats of Rajnagar Block and Rajkandi Gaon Panchayat of Kailashahar Block were paid grants-in-aid towards improvement of markets at the rate of Rs. 0.18 lakh each, though the bodies concerned had not furnished any estimates for the work as required under the Market (Financial Assistance) Rules, 1975.



The Government admitted (December 1980) that 'in some isolated cases' grants for improvement of markets were extended to Panchayats prior to receipt of estimates on the understanding that the concerned officers would obtain Plans and Estimates before disbursement of grants.

Rupees 18,000 each were sanctioned in 1978-79 to Uttar Dasda Gaon Panchayat under Kanchanpur Block for Dasda Market and Bankimnagar Gaon Panchayat under Jirania Block for Jirania Market even though the estimates furnished did not provide for pucca shed with G.C.I. sheet roofing and pucca floor of not less than 600 square feet area as required; the estimated cost was also less than Rs. 20,000 (Rs. 19,946 in the first case and Rs. 18,000 in the second).

The Government stated (December 1980) that the sanction was issued conditionally and was subject to the provisions of the grant-in-aid rules. It is, however, not clear as to how the department expected that the conditions of the non-recurring grant would be fulfilled when the work estimates not providing for the specification and had been accepted prior to sanction.

Manu Gaon Panchayat under Chaumanu Block and Holakhet Gaon Panchayat under Udaipur Block were sanctioned in 1979-80 grants of Rs. 18,000 each for improvement of Manughat and Holakhet Markets respectively though the estimated cost was only Rs. 17,820 in the first case and Rs. 18,860 in the second.

The Government stated (December 1980) that the findings of Audit would be noted for future guidance.

#### 7.5.5 Grants-in-aid for Food and Work Programme

(i) Each Gaon Panchayat is to maintain in Form GFR 19 a register of permanent and semi-permanent assets acquired wholly or partly out of the grants and furnish a copy of it to the Project Executive Officer/Block Development Officer annually for transmission to the Director. But, for the year 1978-79 or 1979-80, the Director had neither received nor obtained its copies from the Project Executive Officers/Block Development Officers.

9 Gaon Panchayats invested the grant (Rs. 0.21 lakh) given for Food for Work Programme in repair of Panchayat ghars, repairs of roads, repair of 16 public houses, etc., which was not within the scope of the Programme.

The Government stated (December 1980) that the Block Development Officers/Project Executive Officers had been asked to send to the directorate the registers of permanent and semi-permanent assets created under the Food for Work Programme.

(ii) In 1978-79, Rs. 6.20 lakhs were spent by the department towards cost of dhutis/saris procured for distribution to the labourers against cash payable to them under the 'Food for Work Programme'. Gaon Pradhans were to obtain the articles from the concerned Block Development Officers/Project Executive Officers for distribution. Rupees 0.34 lakh were spent on distribution of dhutis/saris by 40 Gaon Panchayats under Jirania Block. No work-wise accounts, viz., muster rolls, acknowledgement, etc., could be produced to Audit in October 1980 by the Block Development Officer. In Gaon Panchayat, Ranirbazar also accounts were not available. Work assets created by distribution of dhutis/saris could not also be intimated to Audit. Rupees 0.57 lakh were spent in 67 Gaon Panchayats under Bishalgarh Block and in six Gaon Panchayats test-checked, records of assets created through distribution of dhutis/saris could not be produced to Audit.

The Government stated (December 1980) that the Block Development Officers, Jirania and Bishalgarh were being asked to take action on the findings of Audit.



## CHAPTER VIII

GOVERNMENT COMMERCIAL AND TRADING  
ACTIVITIES

## SECTION A—GENERAL

8.1 This chapter deals with the results of audit of :

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

## SECTION B—STATUTORY CORPORATION

8.2.1 As on 31st March 1980, there was one Statutory Corporation in the State, viz., Tripura Road Transport Corporation.

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

As on 31st March 1980, the State Government had contributed Rs. 4,02.65 lakhs towards the capital of the Corporation. The accounts of the Corporation for the year 1979-80 have not been finalised (May 1981).

The matter was brought to the notice of the Government in February 1981 ; reply is awaited (May 1981).

## SECTION C—GOVERNMENT COMPANIES

8.3 As on 31st March 1980, there were six 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 1979-80 was Rs. 4,15.31 lakhs. This includes an investment of Rs. 3.75 lakhs in Tripura State Bank Limited (under liquidation).

The accounts of the following Companies are in arrears (May 1981) :

Name of the Company	Extent of arrears
1. Tripura Small Industries Corporation Limited	1976-77 to 1979-80
2. Tripura Handloom and Handicrafts Development Corporation Limited	1976-77 to 1979-80
3. Tripura Industrial Development Corporation Limited	1977-78 to 1979-80
4. Tripura Jute Mills Limited	1978-79 and 1979-80
5. Tripura Forest Development and Plantation Corporation Limited	1979-80.

The matter was brought to the notice of the Government in April 1980 and February 1981 ; reply is awaited (May 1981).

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

8.4.1 *Electric Supply undertakings*

(i) Mention was made in paragraph 8.4.1(2) of the Audit Report for 1978-79 about the non-compilation of the *pro forma* accounts for the years 1977-78 and 1978-79, of the 7 electric supply undertakings in the State run by the Public Works Department. The *pro forma* accounts of these undertakings for the years from 1978-79 onwards have not been prepared by the Government so far (March 1981) and the working results of these undertakings are not known. Mention had been made in para 8.4.1(2) of the Audit Report for 1978-79 that the cumulative loss up to 1976-77 was Rs. 5,15.10 lakhs. As per the *pro forma* accounts of these undertakings for the year 1977-78 submitted to Audit in March 1981, (under audit) the cumulative loss at the end of 1977-78 was Rs. 5,92.57 lakhs.



(ii) The following table indicates the operational performance of the Electric Supply Undertakings for the three years up to 1977-78 :

Particulars	1975-76	1976-77	1977-78
1. Installed capacity		(MW)	
Hydel	...	10.00	10.00
Diesel	5.30	5.30	6.10
Total	5.30	15.30	16.10
2. Normal maximum demand	5.00	6.50	7.80
3. Power generated		(MKWH)	
Hydel	...	9.40	21.04
Diesel	4.82	3.67	1.48
Total	4.82	13.07	22.52
Less			
Auxiliary consumption	0.21	1.07	0.38
4. Net power generated	4.61	12.00	22.14
5. Power purchased	14.07	6.54	1.62
6. Total power available for sale	18.68	18.54	23.76 ✓
7. Power sold	12.19	11.67	15.06
8. Transmission and distribution losses	6.49	6.87	8.70 ✓
		(per cent)	
9. Percentage of transmission and distribution losses	34.74	37.60	36.62
		(in lakhs of rupees)	
10. Total cost of power generated and purchased	1,34.43	1,33.09	1,67.60
11. Revenue earned from sale of power	59.50	56.13	69.99
		(rupees)	
12. Average cost per KWH of power sold	1.10	1.14	1.11
13. Average revenue per KWH of power sold	0.49	0.48	0.46

## CHAPTER IX

OUTSTANDING AUDIT OBSERVATIONS  
AND INSPECTION REPORTS

## 9.1 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 1980 and outstanding at the end of September 1980 alongside the corresponding numbers at the end of the preceding two years are given below :

	As at the end of September 1978	As at the end of September 1979	As at the end of September 1980
Number of observations	5,695	7,419	7,802
Amount involved (in crores of rupees)	11.12	17.59	10.24





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

Year	Number of observations	Amount (in crores of rupees)
1974-75 and earlier years	2,063	1.16
1975-76	357	0.99
1976-77	660	0.88
1977-78	956	0.87
1978-79	2,111	2.15
1979-80	1,655	4.19
Total	7,802	10.24

In the following departments the number of outstanding observations at the end of September 1980 was comparatively large.

Department	Number	Amount involved (in lakhs of rupees)	Earliest year to which observation relates
Food and Civil Supplies	224	4,29.60	1968-69
Revenue	1,065	1,18.96	1961-62
Agriculture	451	1,02.05	1966-67
Animal Husbandry	486	66.97	1965-66
Community Development	629	45.53	1969-70
Finance	29	45.15	1974-75
Home	449	39.81	1968-69
Education	1,261	27.82	1965-66
Tribal Welfare	324	26.49	1967-68
Industry	322	26.10	1966-67
Public Works	988	25.54	1965-66

(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 observation	Number	Amount involved (in lakhs of rupees)
(i) Detailed contingent bills for lump-sum drawals not received	2,400	7,08.44
(ii) Vouchers not received	841	68.85
(iii) Payees' receipts not received	465	65.75
(iv) Advances paid to Government servants not recovered	2,965	70.94
(v) Other reasons	666	65.49
(vi) Sanction for establishment not received	230	27.63

The matter was brought to the notice of the Finance Department in April 1981.

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 1980, detailed contingent bills in respect of Rs. 7,08.44 lakhs had not been received in the Office of the Accountant General. In the following departments the outstanding bills were for comparatively heavy amounts :

Department	Number of wanting detailed bills	Amount involved (in lakhs of rupees)
Food and Civil Supplies	66	4,14.62
Revenue	520	99.11
Community Development	395	42.58
Animal Husbandry	48	42.32
Agriculture	218	33.00
Tribal Welfare	247	25.13



### 9.2 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 1,706 inspection reports issued upto March 1980 action was pending till the end of September 1980 as shown below, alongside corresponding figures at the end of the preceding two years :

	As at the end of September 1978	As at the end of September 1979	As at the end of September 1980
Number of inspection reports	1,387	1,617	1,706
Number of paragraphs	6,428	7,696	7,463

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	808	3,100
1975-76	96	477
1976-77	158	676
1977-78	158	665
1978-79	194	1,020
1979-80	292	1,525
<b>Total</b>	<b>1,706</b>	<b>7,463</b>

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

Department	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	495	1,739	1967-68	110
Revenue	375	1,647	1960-61	106
Community Development	159	975	1959-60	30
Industry	132	547	1964-65	26
Public Works	119	503	1972-73	14
Agriculture	97	621	1963-64	11
Medical	52	278	1962-63	5
Forest	47	143	1977-78	29
Police	46	162	1966-67	9
Animal Husbandry	23	152	1974-75	5

(c) Of the 1,706 reports outstanding at the end of September 1980, 215 reports related to revenue receipts and 20 to commercial departments ; on 379 inspection reports (including 113 relating to revenue receipts and 5 to commercial departments) even the first replies had not been received.



(d) The nature of irregularities, mentioned in the outstanding inspection reports for the years 1964-65 to 1979-80 relating to the departments of Community Development, Revenue, Education, Medical, Industry, Animal Husbandry and Agriculture are given below :

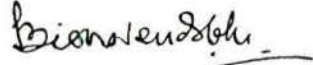
Nature of irregularities	Number of offices involved	Amount (in lakhs of rupees)
(i) Retention of heavy cash balance in hand	104	2,99.14
(ii) Drawal of money in advance of requirements	39	67.19
(iii) Non-accountal/shortage of materials/stores	09	6.55

The nature of irregularities for the years 1972-73 to 1979-80 relating to 13 divisions (including 2 circles) of the Public Works Department are given below :

Nature of irregularities	Number of items/cases	Number of offices involved	Money value (in lakhs of rupees)
(i) Wasteful and infructuous expenditure due to defective plans, designs and abandonment of works	10	6	3.99
(ii) Extra cost to Government due to rejection of lowest tenders or delay in accepting tenders	5	4	3.92
(iii) Un-authorized financial aid to contractors	3	3	2.79
(iv) Award of work without call of tenders in excess of the limit of annual expenditure	4	4	30.31
(v) Deposit works expenditure far in excess of the deposit received	1	1	27.64

Nature of irregularities	Number of items/cases	Number of offices involved	Money value (in lakhs of rupees)
(vi) Expenditure in advance of requirement to avoid lapse of budget grant	1	1	9.20

Agartala,  
The 10th Feb, 1982

  
( B. B. Roy )  
Accountant General, Tripura

Countersigned

New Delhi,  
The 25th Feb,  
1982

  
( GIAN PRAKASH )  
Comptroller and Auditor General of India



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**APPENDICES**

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

	1978-79	1979-80	Increase(+)/ Decrease(-)
	<i>(in lakhs of rupees)</i>		
(A) Revenue raised by the State Government—			
(i) Tax Revenue	2,56.83	3,24.44	(+)67.61
(ii) Non-Tax Revenue	3,86.57	4,85.26	(+)98.69
	<hr/>		
Total of 'A'	6,43.40	8,09.70	(+)1,66.30
	<hr/>		
(B) Receipts from the Government of India—			
(i) State's share of Union taxes—			
(a) Taxes on Income other than Corporation Tax	1,90.79	2,23.14	(+)32.35
(b) State's share of Union Excise Duties	3,56.72	8,50.72	(+)4,94.00
(c) Estate Duty	2.91	...	(-)2.91
(ii) Statutory and other Grants—			
(a) Non-Plan grants	25,96.07	24,97.40	(-)98.67
(b) Grants for State Plan schemes	20,21.25	25,30.50	(+)5,09.25
(c) Grants for Central Plan schemes	3,07.25	2,39.98	(-)67.27
(d) Grants for Centrally sponsored Plan schemes	1,59.43	1,75.39	(+)15.96
	<hr/>		
Total of 'B'	56,34.42	65,17.13	(+)8,82.71
	<hr/>		
GRAND TOTAL	62,77.82	73,26.83	(+)10,49.01
	<hr/>		



## APPENDIX 1.2

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

Sector/Sub-sector of expenditure	Plan 1979-80		
	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	2.80	7.80	1.35 (2.50)
B—Social and Community Services	6,60.76	7,80.03	6,71.77 (5,71.59)
C—Economic Services—			
(a) General Economic Services	1,67.04	1,76.89	1,34.79 (1,24.38)
(b) Agriculture and Allied Services	6,82.64	8,60.34	8,29.31 (5,78.14)
(c) Industry and Minerals	79.86	1,11.23	98.35 (71.09)
(d) Water and Power Development	1.25	1.25	0.99 (1.07)
(e) Transport and Communications	8.00	8.00	5.89 (5.43)
Total—C—Economic Services	9,38.79	11,57.71	10,69.33 (7,80.11)
Total—Expenditure Heads (Revenue Account)	16,02.35	19,45.54	17,42.45 (13,54.20)

## APPENDIX 1.2—Concl'd.

Sector/Sub-sector of expenditure	Non-Plan 1979-80		
	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	23,99.16	24,80.81	15,78.10 (13,11.68)
B—Social and Community Services	16,20.49	17,17.79	17,98.90 (14,59.88)
C—Economic Services—			
(a) General Economic Services	51.85	52.83	52.97 (47.79)
(b) Agriculture and Allied Services	5,03.99	5,47.91	4,85.76 (4,53.66)
(c) Industry and Minerals	62.40	62.40	59.97 (47.54)
(d) Water and Power Development	1,55.10	1,75.10	1,92.44 (1,67.07)
(e) Transport and Communications	2,21.13	2,21.73	2,09.54 (2,04.56)
Total—C—Economic Services	9,94.47	10,59.97	10,00.68 (9,20.62)
Total—Expenditure Heads (Revenue Account)	50,14.12	52,58.57	43,77.68 (36,92.18)



## APPENDIX 1.3

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

Sector/Sub-sector of expenditure	Plan 1979-80		
	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	50.05	60.23	74.71 (49.52)
B—Social and Community Services	3,24.27	3,28.85	2,81.07 (2,83.92)
C—Economic Services—			
(a) General Economic Services	1,74.05	2,31.29	1,62.42 (1,47.68)
(b) Agriculture and Allied Services	1,81.61	2,46.01	2,24.47 (1,15.98)
(c) Industry and Minerals	65.55	65.55	46.60 (45.70)
(d) Water and Power Development	5,06.00	5,06.01	5,54.99 (4,36.81)
(e) Transport and Communications	6,30.70	6,51.76	6,19.56 (6,02.37)
Total—C—Economic Services	15,57.91	17,00.62	16,08.04 (13,48.54)
<b>GRAND TOTAL</b>	<b>19,32.23</b>	<b>20,89.70</b>	<b>19,63.82</b> <b>(16,81.98)</b>

## APPENDIX 1.3—Concl'd.

Non-Plan 1979-80

Sector/Sub-sector of expenditure	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	1.00	1.06	...
B—Social and Community Services	...	38.11	20.02 (...)
C—Economic Services—			
(a) General Economic Services	...	...	...
(b) Agriculture and Allied Services	...	8,99.72	1,29.28 (—31.90)
(c) Industry and Minerals	...	...	...
(d) Water and Power Development	...	1,71.65	17.94 (10.57)
(e) Transport and Communications	...	...	...
TOTAL—C—Economic Services	...	10,71.37	1,47.22 (—21.33)
<b>GRAND TOTAL</b>	<b>1.00</b>	<b>11,10.54</b>	<b>1,67.24</b> <b>(—21.33)</b>



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**APPENDIX 1.4**

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## APPENDIX 1.4

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

Disbursements				
Year	Budget	Budget <i>plus</i> supple- mentary grants	Actuals	Percentage variation over supple- mented budget
(1)	(2)	(3)	(4)	(5)
<i>(in lakhs of rupees)</i>				
1977-78	1,09.85	1,60.68	1,47.28	— 8
1978-79	1,60.72	2,24.37	1,84.89	—18
1979-80	1,87.70	3,19.35	2,39.04	—25

Recoveries			
Year	Budget	Actuals	Percentage variation over budget
(1)	(2)	(4)	(4)
<i>(in lakhs of rupees)</i>			
1977-78	1,45.00	66.47	—54
1978-79	1,05.00	90.25	—14
1979-80	2,01.00	1,16.33	—42



## APPENDIX

Sectoral summary  
1977-78

Categories	Sectoral summary 1977-78		
	Outstanding balance on 1st April 1977	Loans disbursed	Loans recovered
1. Loans for Social and Community Services	10,91.09	2.85	1.66
2. Loans for Economic Services :			
(i) General Economic Services	96.29	22.90	3.81
(ii) Agriculture and Allied Services	94.09	17.53	0.51
(iii) Industry and Minerals	46.41	14.97	1.98
(iv) Water and Power Development	...	...	...
Total--Loans for Economic Services	2,36.79	55.40	6.30
3. Loans to Government servants, etc.	69.47	89.03	58.50
4. Miscellaneous loans	32.07	...	0.01
Total	14,29.42	1,47.28	66.47

1.4—Concl'd.  
for last three years  
1978-79

1978-79			1979-80			
Outstand- ing balance on 31st March/ 1st April 1978	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March/ 1st April 1979	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March 1980
<i>(in lakhs of rupees)</i>						
10,92.28	3.86	3.26	10,92.88	12.65	2.77	11,02.76
1,15.38	42.51	7.49	1,50.40	45.48	9.51	1,86.37
1,11.11	18.94	(-)-0.43	1,30.48	1.63	0.26	1,31.85
59.40	5.01	1.14	63.27	7.25	1.49	69.03
...	10.00	...	10.00	...	...	10.00
2,85.89	76.46	8.20	3,54.15	54.36	11.26	3,97.25
1,00.00	1,04.57	77.75	1,26.82	1,72.03	1,02.30	1,96.55
32.06	...	1.03	31.03	...	...	31.03
15,10.23	1,84.89	90.24	16,04.88	2,39.04	1,16.33	17,27.59



## APPENDIX 2.1

Summary of excess/saving in grants and appropriations  
(Reference : Paragraph 2.1, page 11)

		Revenue	Capital	Loans and advances	Public debt	Total
<i>(in crores of rupees)</i>						
Authorised to be spent (grants and charged appropriations)—						
Original	Voted	70.50	27.95	1.88	...	1,00.33
	Charged	2.54	...	...	5.45	7.99
	Total	73.04	27.95	1.88	5.45	1,08.32
Supplementary	Voted	5.78	12.66	1.32	...	19.76
	Charged	0.09	0.01	...	...	0.10
	Total	5.87	12.67	1.32	...	19.86
Grand Total	Voted	76.28	40.61	3.20	...	1,20.09
	Charged	2.63	0.01	...	5.45	8.09
	Total	78.91	40.62	3.20	5.45	1,28.18
Actual Expenditure (grants and charged appropriations)	Voted	65.32	34.85	2.39	...	1,02.56
	Charged	1.84	0.01	...	0.31	2.16
	Total	67.16	34.86	2.39	0.31	1,04.72
Shortfall(—)	Voted	(—)10.96	(—) 5.76	(—) 0.81	...	(—)17.53
	Charged	(—) 0.79	...	...	(—) 5.14	(—) 5.93
	Total	(—)11.75	(—) 5.76	(—) 0.81	(—) 5.14	(—)23.46

## APPENDIX—2.2

Excess over grants/charged appropriations requiring  
regularisation (other than those included in paragraph 2.1)

(Reference : Paragraph 2.2, page 23)

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	2,79,494	79,494
Excess was because of finalisation of more pension cases than anticipated.				
2.	4—Land Revenue	76,21,000	79,21,608	3,00,608
Excess was mainly due to (i) regularisation of contingent workers during post-budget period and (ii) increased expenditure on T. A. claims of the staff who were required to undertake extensive tour in connection with revision of record-of-rights in Tripura.				
3.	6—Taxes on Vehicles	2,54,000	2,65,958	11,958
Excess was due mainly to additional expenditure on dearness allowance.				
4.	9—Other Social and Community Services (Celebration of Republic Day)	62,000	2,08,584	1,46,584
Reasons for the excess have not been intimated (May 1981).				
5.	11—Fire Protection and Control	34,50,000	34,51,341	1,341
6.	11—Other Transport and Communication Services (Wireless planning and Co-ordination)	30,00,000	33,26,824	3,26,824
Excess was due to (i) inadequate budget provision and (ii) grant of special compensatory allowance to all non-gazetted Police personnel in Tripura.				



## APPENDIX—2.2 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
7.	13—Other Administrative Services	5,000	1,29,056	1,24,056
	Reasons for the excess have not been intimated (May 1981).			
8.	13—Pensions and other Retirement Benefits	77,50,000	81,42,431	3,92,431
	Excess was due mainly to enhancement in the rates of minimum family pensions from Rs. 40 to Rs. 100 per month—			
9.	14—Public Works	7,45,07,000	7,64,61,547	19,54,547
	Reasons for the excess have not been intimated (May 1981).			
	Excess occurred under this sub-grant in 1976-77 (Rs. 95.23 lakhs), 1977-78 (Rs. 1,70.12 lakhs) and 1978-79 (Rs. 83.22 lakhs) also.			
10.	14—Education	7,15,000	7,77,994	62,994
	Reasons for the excess have not been intimated (May 1981).			
11.	15—Urban Development (Assistance to Municipality, Corporation, etc).	79,71,000	80,07,535	36,535
	Reasons for the excess have not been intimated (May 1981).			
12.	15—Labour and Employment	15,28,000	15,36,069	8,069
13.	16—Education	12,10,04,000	12,89,67,322	79,63,322
	Reasons for the excess have not been intimated (May 1981).			
	Excess occurred under this sub-grant in 1977-78 (Rs. 10.25 lakhs) and 1978-79 (Rs. 5.60 lakhs) also.			
14.	21—Information and Publicity	39,07,000	40,31,343	1,24,343
	Reasons for the excess have not been intimated (May 1981).			

## APPENDIX—2.2 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
15.	22—Other Administrative Services	16,000	27,936	11,936
	Reasons for the excess have not been intimated (May 1981).			
16.	22—Other General Economic Services (Improvement of important Markets)	...	2,19,409	2,19,409
	Reasons for incurring expenditure without provision under "8-Regulation of Markets" have not been intimated (May 1981).			
17.	27—Community Development (Panchayat)	1,35,29,000	1,37,14,724	1,85,724
	Reasons for the excess have not been intimated (May 1981).			
18.	29—Minor Irrigation (Agri.)	23,000	93,079	70,079
	Reasons for the excess have not been intimated (May 1981).			
19.	30—Special and Backward Areas (N.E.C. Schemes for Animal Husbandry and Dairy Development)	13,31,000	16,34,667	3,03,667
	Part of the excess was attributed to entertainment of more daily rated workers under 'Food for Work Programme' (Rs. 1.05 lakhs).			
	Reasons for the balance excess have not been intimated (May 1981).			
20.	35—Irrigation, Navigation, Drainage and Flood Control Projects	31,38,000	31,43,964	5,964
21.	36—Capital Outlay on Education, Art and Culture	30,88,000	34,56,095	3,68,095
	Excess was stated to be due mainly to good progress of building works.			





## APPENDIX—2.2 Concl'd.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
22.	37—Capital Outlay on Dairy Development	2,50,000	6,95,300	4,45,300
	Reasons for the excess have not been intimated (May 1981).			
23.	43—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	1,94,00,000	2,02,90,885	8,90,885
	Reasons for the excess have not been intimated (May 1981).			
24.	44—Capital Outlay on Consumer Industries	34,00,000	35,00,000	1,00,000
25.	44—Investments in Industrial Financial Institutions (Tripura State Financial Corporation)	1,00,000	5,00,000	4,00,000
	Reasons for the excess have not been intimated (May 1981).			
26.	45—Loans for Community Development (Community Development Schemes)	...	68,650	68,650
	Reasons for the excess have not been intimated (May 1981).			
<i>Charged appropriations</i>				
1.	36—Capital Outlay on Education, Art and Culture	11,000	11,191	191
	Excess occurred under this appropriation in 1976-77 (Rs. *), 1977-78 (Rs. *) and 1978-79 (Rs. 0.02 lakh) also.			
2.	39—Capital Outlay on Housing	...	12,159	12,159
	Reasons for the excess have not been intimated (May 1981).			
3.	48—Loans and Advances from the Central Government	38,00,000	40,20,082	2,20,082
	Excess was due to inadequate budget provision.			

\*Rs.67 and Rs. 129 respectively.

## APPENDIX 3.1

Artificial Insemination Centres  
(Reference : Paragraph 3.2.5 (iii), Page 32-33)

Serial number	Name of A.I. Centre	Year	Number of breed-able bovine population	Number of A.I. done	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
1.	Agartala	1974-75	24,537	8,675	35
		1975-76	24,537	10,789	44
		1976-77	24,537	12,838	52
		1977-78	24,537	12,536	51
		1978-79	24,537	14,305	58
2.	Amarpur	1974-75	2,137	14	1
		1975-76	2,137	279	13
		1976-77	2,137	N.A.	N.A.
		1977-78	2,137	265	12
		1978-79	2,137	344	16
3.	Belonia	1974-75	13,599	2,129	16
		1975-76	13,599	2,543	19
		1976-77	13,599	N.A.	N.A.
		1977-78	13,599	2,330	17
		1978-79	13,599	3,152	23
4.	Bishalgarh	1974-75	13,798	2,996	22
		1975-76	13,798	3,857	28
		1976-77	13,798	4,135	30
		1977-78	13,798	4,658	34
		1978-79	13,798	4,620	33
5.	Dharmanagar	1976-77	7,143	1,630	23
		1977-78	7,143	2,113	30
		1978-79	7,143	2,386	33

N. A.—Not available



## APPENDIX 3.1 (Contd.)

Serial number	Name of A.I. Centre	Year	Number of breedable bovine population	Number of A.I. done	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
6.	Julaibari	1974-75	5,672	594	10
		1975-76	5,672	1,112	20
		1976-77	5,672	N.A.	...
		1977-78	5,672	1,580	28
		1978-79	5,672	1,430	25
7.	Kailashahar	1976-77	13,452	698	5
		1977-78	13,452	1,076	8
		1978-79	13,452	948	7
8.	Kamalpur	1976-77	10,202	2,069	20
		1977-78	10,202	2,372	23
		1978-79	10,202	2,529	25
9.	Khowai	1974-75	1,489	265	18
		1975-76	1,489	620	42
		1976-77	1,489	748	50
		1977-78	1,489	551	37
		1978-79	1,489	603	40
10.	Melaghar	1974-75	16,981	2,676	16
		1975-76	16,981	3,879	23
		1976-77	16,981	4,548	27
		1977-78	16,981	3,740	22
		1978-79	16,981	3,641	21
11.	Sabroom	1974-75	3,736	199	5
		1975-76	3,736	339	9
		1976-77	3,736	N.A.	...
		1977-78	3,736	536	14
		1978-79	3,736	514	14

N.A.=Not available

## APPENDIX 1.3 Concl.

Serial number	Name of A.I. Centre	Year	Number of breedable bovine population	Number of A.I. done	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
12.	Teliamura	1974-75	11,214	1,633	15
		1975-76	11,214	1,827	16
		1976-77	11,214	1,710	15
		1977-78	11,214	1,556	14
		1978-79	11,214	2,152	19
13.	Udaipur	1974-75	9,348	3,756	40
		1975-76	9,348	6,469	69
		1976-77	9,348	6,465	69
		1977-78	9,348	6,054	65
		1978-79	9,348	6,314	68



## APPENDIX 3.2

Result of Artificial Insemination  
(Reference : Paragraph 3.2.5 (iv), Page 33)

Serial number	Name of the centre	Year	Number of A.I. done	Number of conceptions	Percentage	Number of calves born	Percentage of calves born to number of A.I. done (column 4)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Agartala	1974-75	8,675	4,212	49	2,883	33
		1975-76	10,789	4,690	43	2,717	25
		1976-77	12,838	5,730	45	1,928	15
		1977-78	12,536	5,775	46	3,490	28
		1978-79	14,305	6,968	49	4,023	28
2.	Dharmanagar	1976-77	1,630	912	56	626	38
		1977-78	2,113	1,000	47	674	32
		1978-79	2,386	951	40	600	25
3.	Kailashahar	1976-77	698	343	49	264	38
		1977-78	1,076	434	40	246	23
		1978-79	948	310	33	237	25
4.	Udaipur	1974-75	3,756	2,097	56	1,630	43
		1975-76	6,469	3,255	50	1,532	24
		1976-77	6,465	3,437	53	1,951	30
		1977-78	6,054	2,921	48	1,769	29
		1978-79	6,314	3,155	50	2,098	33

## APPENDIX 3.3

Wage rates and grain equivalents fixed by the State Government  
(for the years 1978-79 and 1979-80)

(Reference : Paragraph 3.4.3, Pages 40-41)

Wage rate and grain equivalents	1978-79					
	From 1st April 1978 to 31st December 1978		From 1st January 1979 to 31st March 1979			
	Quantity (in kilogram)	Value (in rupees)	Quantity (in kilogram)	Value (in rupees)		
Cash		1.25		1.00		
Atta (at the rate of Rs. 1.50 per kilogram upto 31st December 1978 and at the rate of Rs. 1.53 per kilogram thereafter)	2.50	3.75	1.25	1.91		
Rice (at the rate of Rs. 1.67 per kilogram)	...	...	1.25	2.09		
Total daily wage		5.00		5.00		
	1979-80					
Wage rate and grain equivalents	From 1st April 1979 to 3rd May 1979		From 4th May 1979 to 30th November 1979		From 1st December 1979 to 31st March 1980	
	Quantity (in kilogram)	Value (in rupees)	Quantity (in kilogram)	Value (in rupees)	Quantity (in kilogram)	Value (in rupees)
Cash		1.00		1.00		1.50
Atta (at the rate of Rs. 1.53 per kilogram)	1.25	1.91	...	...	...	...
Rice (at the rate of Rs. 1.67 per kilogram)	1.25	2.09	2.40	4.00	2.70	4.50
Total daily wage		5.00		5.00		6.00



## APPENDIX 7.1

Utilisation certificates outstanding (at the end of September 1980)  
(Reference : Paragraph 7.2, page 99)

Department	Year in which grants were paid	Utilisation Certificates					
		Outstanding on 1st October 1979		Received upto 30th September 1980		Outstanding on 30th September 1980	
		Number	Amount	Number	Amount	Number	Amount
							<i>(amounts in lakhs of rupees)</i>
Co-operative	upto 1972-73	4	0.23	...	0.01	4(a)	0.22(a)
	1973-74	2	0.44	1	0.06	1	0.38
	1975-76	3	0.68	1	0.08	2	0.60
	1976-77	8	3.64	...	...	8	3.64
	1977-78	7	2.42	...	...	7	2.42
	1978-79	52	24.13	...	...	52	24.13
Education	1972-73	8	1.55	1	(b)	7	1.55
	1973-74	6*	3.10*	1	0.02	5*	3.08*
	1974-75	7*	4.00*	4	2.00	3*	2.00*
	1975-76	23*	4.58*	3	0.44	20*	4.14*
	1976-77	153*	21.07*	64	6.20	89*	14.87*
	1977-78	215	25.09	90	12.86	125	12.23
	1978-79	800	1,03.69	144	25.10	656	78.59
General Administration	1976-77	3	0.02	...	...	3	0.02
	1977-78	20	0.23	...	...	20	0.23
	1978-79	18	0.20	18	0.20	...	...
Home	1978-79	1	0.60	...	...	1	0.60

(a) The number of items remaining constant, the amount outstanding differs from the figure in the Audit Report for the year 1978-79 as a result of receipt of utilisation certificates in parts.

(b) Rs. 296 only.

\* The figures as shown in the Audit Report for the year 1978-79 under the Development Department have since been separately indicated under the departments of Education, Industries and Revenue.

## APPENDIX 7.1 Concl.

Department	Year in which grants were paid	Utilisation certificates					
		Outstanding on 1st October 1979		Received upto 30th September 1980		Outstanding on 30th September 1980	
		Number	Amount	Number	Amount	Number	Amount
							<i>(amounts in lakhs of rupees)</i>
Industries	1973-74	6*	0.19*	...	...	6	0.19*
	1976-77	859	2.56	...	...	859	2.56
	1977-78	6,647	5.13	...	...	6,647	5.13
	1978-79	18	22.40	...	...	18	22.40
Local Self-Government	1975-76	10	12.12	6	9.12	4	3.00
	1976-77	5	14.25	3	6.25	2	8.00
	1978-79	14	53.80	12	52.80	2	1.00
Medical and Family Welfare	1975-76	1	0.01	...	...	1	0.01
	1976-77	19	0.63	...	...	19	0.63
	1977-78	7	0.05	...	...	7	0.05
	1978-79	9	6.18	1	0.12	8	6.06
Panchayat	1975-76	14	1.44	...	...	14	1.44
	1976-77	84	3.47	...	...	84	3.47
	1977-78	45	5.73	...	...	45	5.73
	1978-79	225	23.77	...	...	225	23.77
Revenue	1974-75	2	3.59	...	...	2	3.59
	1975-76	7	0.72	...	...	7	0.72
Transport	1977-78	1	10.00	...	...	1	10.00
Tribal Welfare	1973-74	9	1.16	...	...	9	1.16
	1974-75	94	13.81	...	...	94	13.81
	1975-76	107	18.84	...	...	107	18.84
	1976-77	105	32.40	...	...	105	32.40
	1977-78	69	63.17	...	...	69	63.17
	1978-79	26	71.01	...	...	26	71.01
Total		9,713	5,62.10	349	1,15.26	9,364	4,46.84

\* Please see footnote \* at page 148.





## APPENDIX 7.2

Grants-in-aid to Panchayat Raj Institutions (during the period from 1977-78 to 1979-80)

(figures in brackets give the number of Panchayats which received the amount, except when stated otherwise)

(Reference : Paragraph 7.5.1, page 110)

Serial number	Name of specific purpose	1977-78	1978-79	1979-80
1.	Remunerative Projects	<i>(in lakhs of rupees)</i>		
	(a) Horticulture	...	0.15(4)	...
	(b) Pisciculture	...	0.65(13)	0.14(19)
2.	Establishment charges/office contingency of Gaon Panchayats	...	...	1.24(689)
3.	Construction of Panchayat Ghar	0.15(10)	2.00(100)	4.84(242)
4.	Construction of Nyaya Panchayat Adalat Ghar	0.03(2)	0.16(8)	1.16(58)
5.	Purchase of furniture of Nyaya Panchayat Adalat	0.02(2)	0.08(8)	0.54(54)
6.	Office contingency for Nyaya Panchayat Circles	0.20(69)	0.10(191)	0.43(191)
7.	Improvement of village market	5.04(28)	2.70(15)	1.44(8)
8.	Purchase of agricultural implements and 4 spraying sets)	0.30(24)	0.20(41)	...
9.	Establishment of Library-cum-Reading Room	...	1.30(29)	1.30(20)
10.	Food for Work Programme	...	39.79(689)	35.18(689)
11.	Distribution of Khadi chadars to destitute persons	...	...	3.69 (in 17 Blocks to 16,182 persons)
		5.74	47.13	50.18

## APPENDIX 7.3

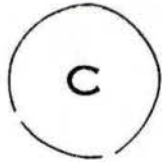
Wanting utilisation certificates from Panchayats (till October 1980)

(Reference : Paragraph 7.5.2, Pages 110-111)

Serial number	Purposes of grants	Year in which grants were paid	Certificate due for amount of
			<i>(in lakhs of rupees)</i>
1.	Construction of Panchayat Ghar	1977-78	0.15
2.	Horticulture	1978-79	0.11
3.	Pisciculture	1978-79	0.46
4.	Grants towards improvement of market	1977-78	5.04
5.	Library-cum-reading room	1978-79	1.30
6.	Grants towards purchase of pump sets	1977-78	0.20
7.	Purchase of sprayers	1977-78	0.10
		1978-79	0.20
8.	Construction of Nyaya Panchayat Adalat	1977-78	0.03
9.	Purchase of furniture for N.P. Adalat	1977-78	0.02
10.	Office contingencies for N.P. Adalat	1977-78	0.20
		1978-79	0.10
	Total		7.91

Note : Utilisation certificates become due for 70 per cent of grant after 6 months of drawal and for the whole of it after 12 months or latest after 18 months of payment.





**Comptroller and Auditor General of India  
1982**

TGPA-22-1-82-600-J. C. No. 1260.

