

CLACK'S AP, Grant OS Tripura.

1981-82



1981-82

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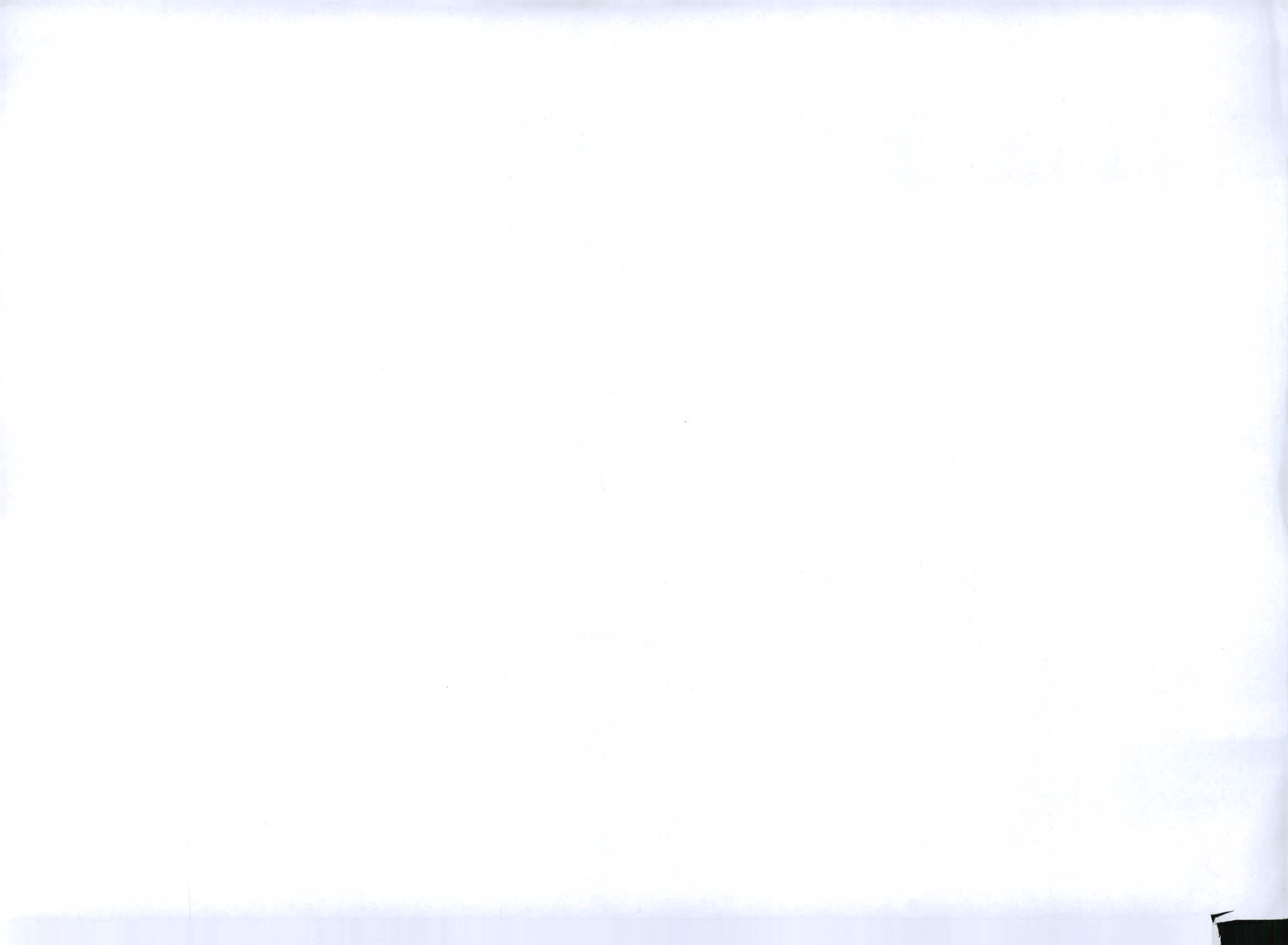
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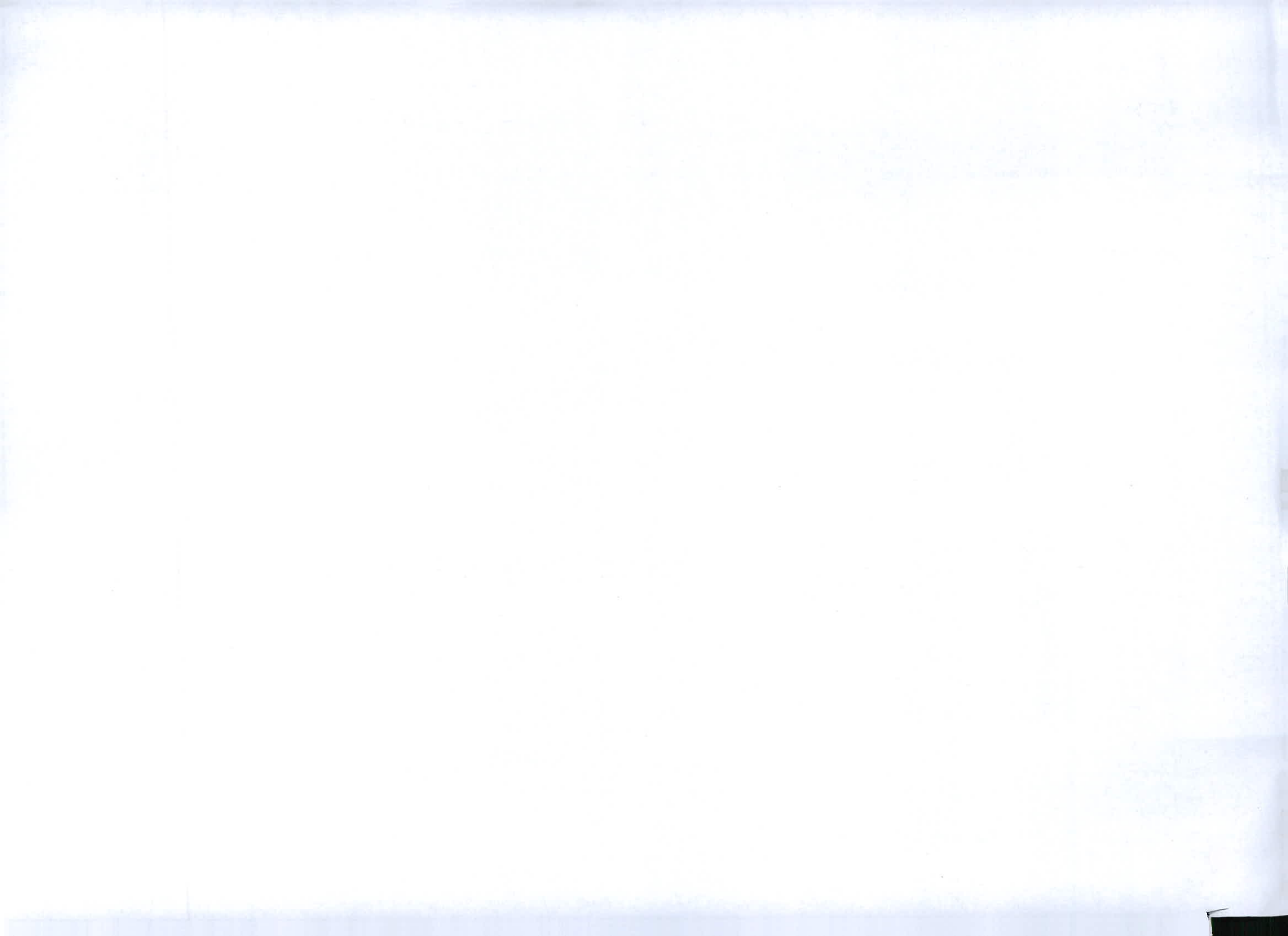


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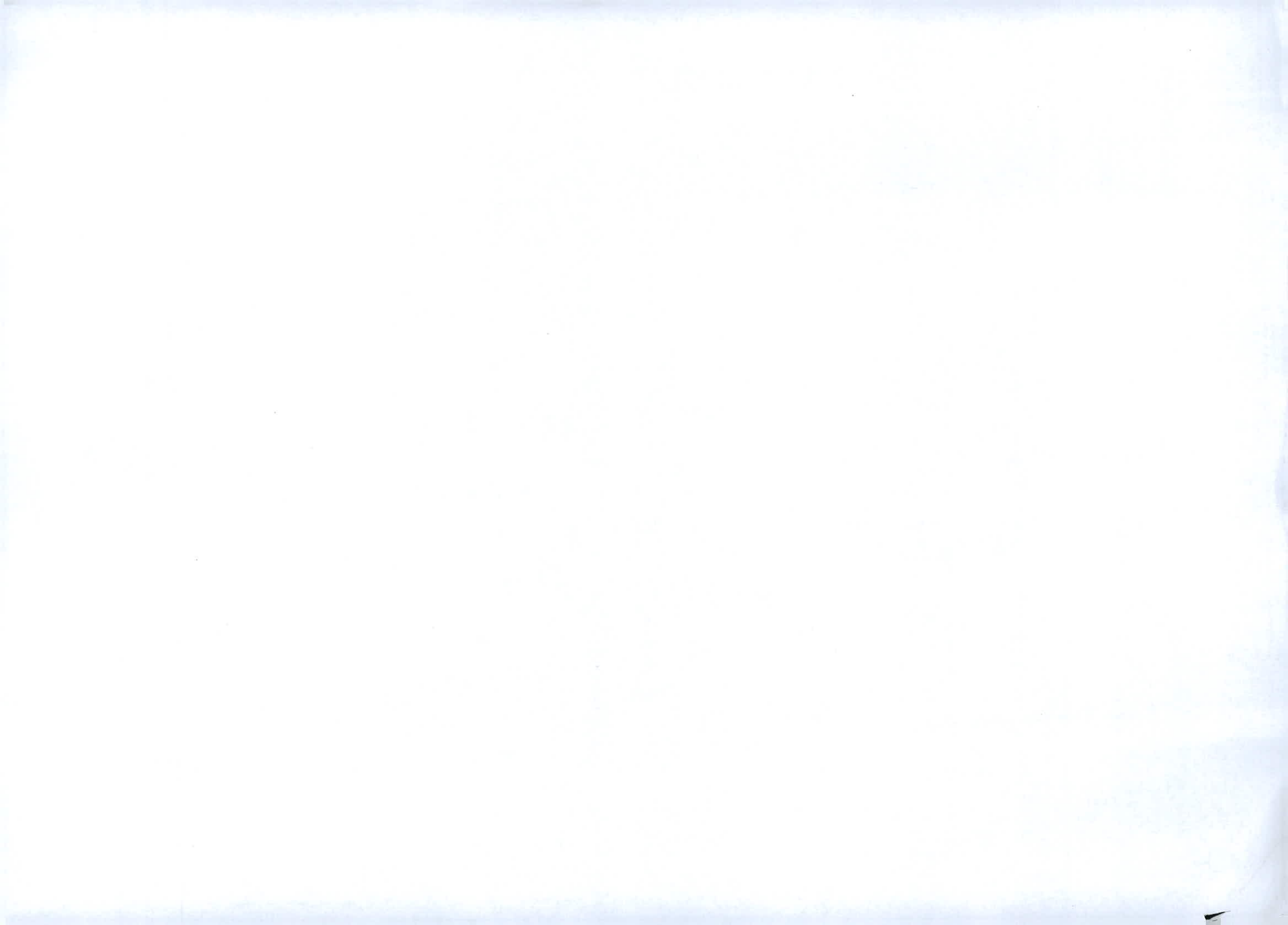
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PREFATORY REMARKS

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 1981-82 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 1981-82.

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 1981-82 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 1981-82 have also been included, wherever considered necessary.

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





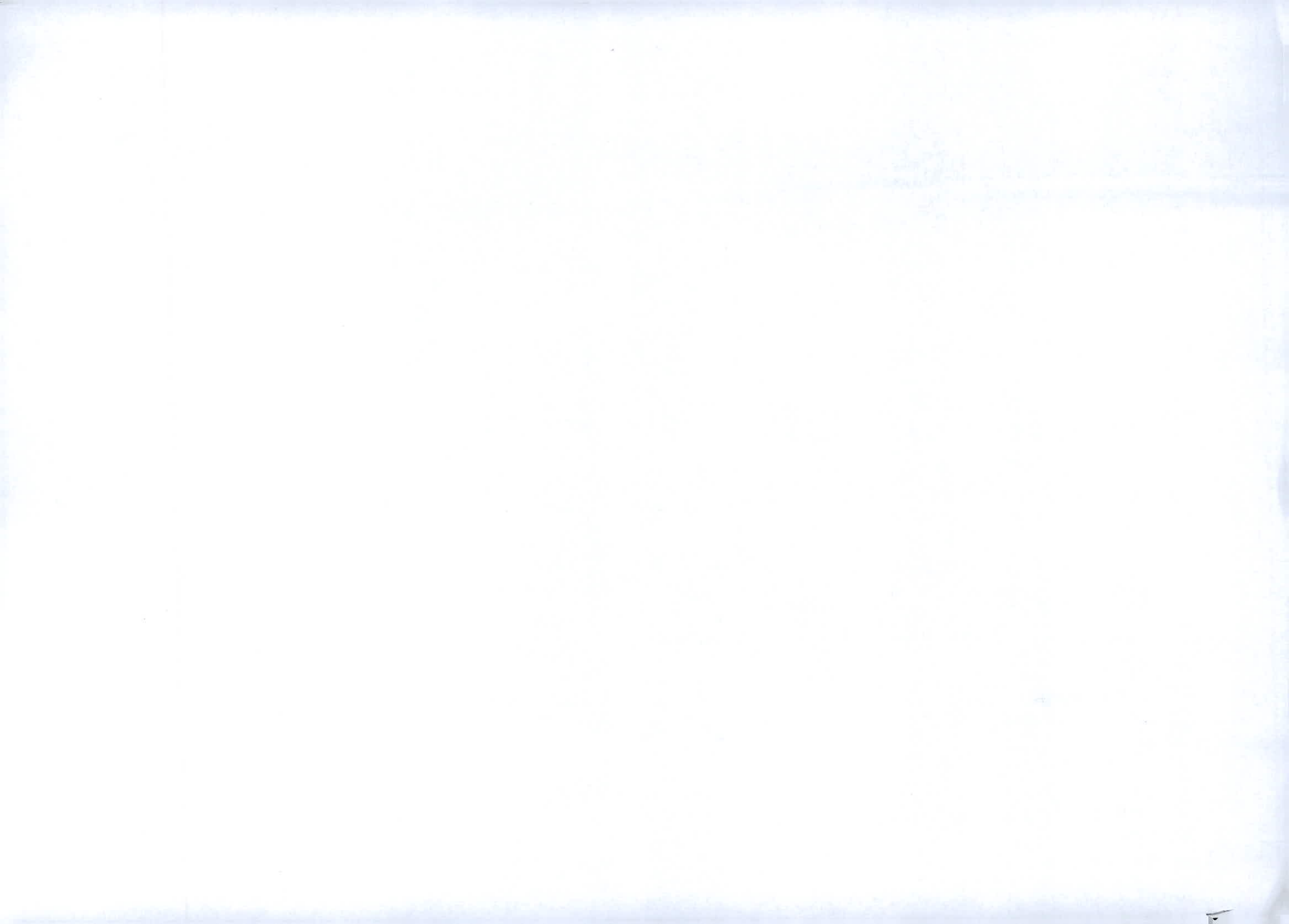
## CHAPTER I

### GENERAL

#### 1.1 Summary of transactions

The receipts and expenditure of the Government of Tripura for 1981-82 are given below with the corresponding figures of the previous year : -

	1980-81	1981-82
	<i>(in lakhs of rupees)</i>	
<b>I—Consolidated Fund—</b>		
(i) Revenue—		
Revenue receipts	1,23,38.10	96,65.45
Revenue expenditure	87,21.35	90,81.68
Revenue surplus (+)	(+) <u>36,16.75</u>	(+) <u>5,83.77</u>
(ii) Public Debt (net)—		
Receipts	18,49.22	26,11.64
Repayments	33,65.08	14,83.04
Decrease (—)/Increase(+)	(—) <u>15,15.86</u>	(+) <u>11,28.60</u>
(iii) Capital Expenditure (net)		
Increase (—)	(—)26,20.76	(—)29,52.96
(iv) Loans and Advances by the State Government—		
Recoveries	1,20.22	1,14.65
Disbursements	1,86.90	2,26.13
	(—) <u>66.68</u>	(—) <u>1,11.48</u>
<b>II—Contingency Fund (net)</b>	...	...



	1980-81	1981-82
	<i>(in lakhs of rupees)</i>	
III—Public Account—		
Receipts	4,39,81.69	3,42,37.37
Disbursements	4,37,80.42	3,52,42.02
Increase(+)	(+)2,01.27	(-)10,04.65
Net of I to III Net deficit (—)	(—)3,85.28	(—)23,56.72
Opening Cash Balance	(—)3,50.10	(—)7,35.38
Closing Cash Balance	(—)7,35.38	(—)30,92.10(a)

### 1.2 Revenue surplus

The estimates of revenue receipts as per budget and the actual receipts during 1981-82 alongside corresponding figures for the two preceding years are given below. No new tax was levied during the year.

Year	Budget	Actual receipts	Percentage variation of actuals over budget
(1)	(2)	(3)	(4)
	<i>(in lakhs of rupees)</i>		
1979-80	65,05.26	73,26.83	+13
1980-81	85,55.46	1,23,38.10	+44
1981-82	91,29.54	96,65.45	+ 6

- (a) The balance with Reserve Bank of India (Rs. —30,92.11 lakhs) shown in Government accounts represents the balance taking into account the inter-Government monetary settlement pertaining to 1981-82 advised to the Reserve Bank upto the 25th April 1982. There was a net difference (Rs.—2,20.46 lakhs) between the figure reflected in the accounts (Rs.—30,92.11 lakhs) and that intimated by the Reserve Bank of India (Rs.—28,71.65 lakhs) regarding "Deposits with Reserve Bank" included in the cash balance. After the closing of November 1982 accounts, the net difference to be reconciled is Rs. 68.07 lakhs. The work of reconciliation is in progress (June 1983).

The estimated expenditure on revenue account as per budget and as modified by supplementary provisions as also actual expenditure during 1981-82 alongside the corresponding figures for 1979-80 and 1980-81 are given below :

Year	Budget	Budget modified by supplementary provisions	Actual expenditure	Percentage variation of actuals over modified estimates
(1)	(2)	(3)	(4)	(5)
	<i>(in lakhs of rupees)</i>			
1979-80	66,16.47	72,04.11	61,20.13	—15
1980-81	76,78.83	94,88.55	87,21.35	— 8
1981-82	82,25.83	94,07.35	90,81.68	— 3

While the receipts, in 1981-82, exceeded the estimates by Rs. 5,35.91 lakhs, the expenditure fell short of the modified estimates by Rs. 3,25.67 lakhs. The year ended with a revenue surplus of Rs. 5.84 crores as against a surplus of Rs. 9.04 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 1981-82 are given in Appendix 1.1 alongside the corresponding figures for the previous year.

Grants, etc., of Rs. 83.18 crores received by the State Government from the Government of India constituted 86 per cent of the total revenue receipts for the year as against 71 per cent in the preceding year.

### 1.4 Expenditure on revenue account

The expenditure on revenue account during the year 1981-82 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.



Compared to the previous year, the expenditure on Plan side under 'Economic Services' in 1981-82 increased by Rs. 5.57 crores due mainly to increase on Community Development (Rs. 1.84 crores) and on Agriculture (Rs. 0.62 crore).

### 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)
	(in lakhs of rupees)			
1979-80	19,33.23	32,00.24	21,31.06	—33
1980-81	22,12.16	28,58.47	26,20.76	— 8
1981-82	27,80.91	29,62.32	29,52.96	...

The expenditure on capital account during the year 1981-82 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 'Economic Services', Plan expenditure in 1981-82 compared to previous year increased by Rs. 2.18 crores on Roads and Bridges and Rs. 0.37 crore on Power Projects.

### 1.6 Loans and advances by the Government

(i) The loans and advances disbursed and recovered by the Government during 1981-82, the budget estimates and budget as enhanced by supplementary provisions alongside the corresponding figures for the two preceding years are given in Appendix 1.4.

Against loans of Rs. 19.06 crores (fresh loans disbursed during the year were Rs. 2.26 crores), for all categories, outstanding as on 31st March 1982, Rs. 3.80 lakhs were received as interest during 1981-82.

While loans disbursed for Plan purposes during 1981-82 when compared with the previous year increased by Rs. 37.60 lakhs on Co-operation, they decreased by Rs. 8.10 lakhs on House Building Advances.

#### (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. 0.60 lakh were recovered as principal during 1981-82 ; recovery of Rs. 38.72 lakhs (principal : Rs. 12.70 lakhs ; interest : Rs. 26.02 lakhs) (over the last 1 to 10 years) was overdue as on 31st March 1982.

(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 1982 was not received (June 1983).

(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 officer as per details below :

Nature of loans	Department concerned	Confirmation of acceptances awaited from departmental officers	Earliest year from which acceptances awaited	Amount outstanding on 31st March 1982 (in lakhs of rupees)
(1)	(2)	(3)	(4)	(5)
(i) Loans for Housing	Revenue	38	1980-81	13.34

The matter was last referred to the Government in May 1983 ; reply is awaited (June 1983).



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

The capital expenditure (Rs. 29.52 crores) and the net expenditure under 'Loans and Advances by the State Government' (Rs. 1.11 crores) during 1981-82 were met mainly from borrowings from the open market, etc. (Rs. 6.07 crores), revenue surplus (Rs. 5.84 crores) and borrowings from the Government of India (Rs. 5.21 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 1981-82) and for the two preceding years is given below :

	Public debt outstanding as on 31st March		
	1980	1981	1982
	<i>(in crores of rupees)</i>		
(a) Loans and advances from the Central Government	42.75	20.75	25.96
(b) Market loans	10.51	13.00	16.03
(c) Ways and means advances from the Reserve Bank of India	...	2.00	2.00
(d) Other loans	5.21	7.57	10.60
(e) Small Savings, Provident Funds, etc.	10.95	12.63	14.23
Total	69.42	55.95	68.82

(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 1982 was Rs. 5.33 crores.

(iii) *Loans from the Government of India*—The borrowings from the Government of India at the end of 31st March 1982 (Rs. 25.96 crores) formed 38 per cent of the total debt (Rs. 68.82 crores) of the State.

(iv) *Market loans*—During 1981-82, the Government raised, at a discount of 1 per cent, a loan of Rs. 3,03.10 lakhs

in the open market repayable at per in 1993. The loan carried interest at 7 per cent per annum.

(v) *Loans from autonomous bodies*—During the year, the Government received Rs. 3,18.39 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. 10,60.59 lakhs.

(vi) *Ways and means advance*—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 but the Government could maintain the minimum balance on 106 days only. 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. On 31 days, the minimum balance was maintained by obtaining ways and means advances within the permissible ceiling. If, even after the maximum advances are given, there is a shortfall in the minimum cash balance, it is left uncovered. On the remaining 228 days, Government had to resort to overdrafts as there was minus balance even after obtaining the maximum Ways and Means advances permitted by the bank.

At the end of 1980-81, there were Rs. 2,00.00 lakhs outstanding as ways and means advances. During 1981-82, the Government obtained amounts totalling Rs. 13,83.00 lakhs as ordinary ways and means advances. Repayment of Rs. 13,83.00 lakhs was made during the year and Rs. 2,00.00 lakhs were still outstanding at the end of the year. Interest of Rs. 52.54 lakhs was paid on these advances.

(vii) *Interest burden*—During 1981-82, Rs. 4,28.56 lakhs were paid as interest on debt and other obligations and Rs. 6.35 lakhs were realised as interest from loans given out, investments, etc. The net interest charges (Rs. 4,22.21 lakhs) represent 4.37 per cent of the total revenue receipts. Amount of interest paid on internal debt, provident fund, etc., and on loans from Central Government were Rs. 1,61.12 lakhs, Rs. 1,09.19 lakhs and Rs. 1,58.25 lakhs against net addition of debt during the year of Rs. 6.07 crores, Rs. 1.60 crores and Rs. 5.22 crores respectively.





### 1.9 Guarantees given by the Government

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

While complete information has not been received (July 1983), the available information indicated that the maximum amount guaranteed upto 31st March 1982 was Rs. 16,27.61 lakhs against which the amount outstanding on that date was Rs. 9,05.24 lakhs. Further details are given in Statement No. 5 of Finance Account 1981-82.

No guarantee was invoked during the year 1981-82.

### 1.10 Investments in share capital

During 1981-82, the Government invested Rs. 2,58.92 lakhs in statutory corporations, Government companies and Co-operative institutions. Total Government investment in the share capital of different concerns at the end of 1981-82 was Rs. 15,11.81 lakhs. The break-up is given below :

Category	During 1981-82		To end of 1981-82		Dividend/ interest received (in lakhs of rupees) during the year with percentage of return of investment in brackets
	Number of concerns	Amount (in lakhs of rupees)	Number of concerns	Amount (in lakhs of rupees)	
(1)	(2)	(3)	(4)	(5)	(6)
i) Statutory Corporations	1	64.60	2	5,32.30	Nil
ii) Government Companies	5	1,06.67	7	6,22.98	Nil
iii) Banks	...	...	1	3.75	Nil
iv) Co-operative	286	87.65	569	3,52.78	Nil
Total	292	2,58.92	579	15,11.81	Nil

Further details are given in Statemnet No. 13 of Finance Account 1981-82.

## CHAPTER II APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

### 2.1 Summary

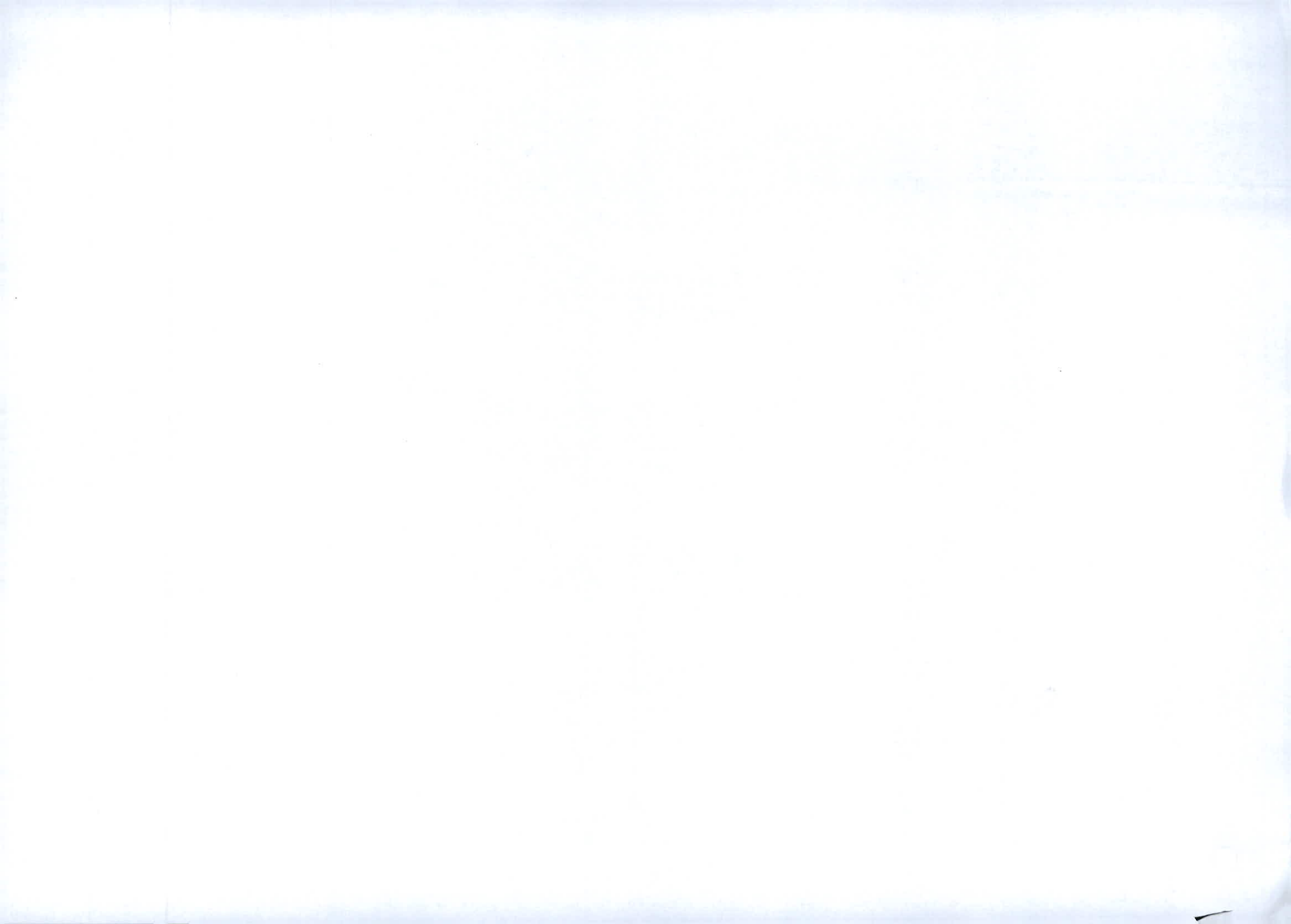
(a) The following table compares the total expenditure during the year with the totals of grants and charged appropriations :

	Grants/ charged appropriations	Expenditure	Saving(-) Excess(+)	Percentage
(in crores of rupees)				
Voted				
Original	1,28.47	1,41.90	1,49.15	+7.25
Supplementary	13.43			
Charged				
Original	11.30	15.26	19.49	+4.23
Supplementary	3.96			
Total	1,57.16	1,68.64	11.48	7

The overall excess of Rs. 11.48 crores was the result of excess of Rs. 22.52 crores in 50 grants (Rs. 17.85 crores) and 6 charged appropriations (Rs. 4.67 crores) partly offset by saving of Rs. 11.04 crores in 103 grants (Rs. 10.59 crores) and 3 charged appropriations (Rs. 0.45 crore).

(b) Further details are given below :

	Revenue	Capital	Loans and Public advances	Public Debt	Total
(in crores of rupees)					
Authorised to be spent (grants and charged appropriations)					
Original	85.85	42.81	2.99	8.12	1,39.77
Supplementary	11.82	1.81	0.43	3.33	17.39
Total	97.67	44.62	3.42	11.45	1,57,16



Actual expenditure (grants and charged appropriations)	1,04.60	46.95	2.26	14.83	1,68.64
Shortfall(—)	(+)6.93	(+)2.33	(—)1.16	(+)3.38	(+)11.48
Excess(+)					

### 2.2 Excess over grants/charged appropriations requiring regularisation

#### (a) Grants

Excess of Rs. 17,84,59,463 in 50 grants/sub-grants requires regularisation under Article 205 of the Constitution.

The details of 15 grants/sub-grants where the excess (of more than Rs. 10 lakhs in each case) was more than 10 per cent of the total provision are mentioned below ; others cases are detailed in Appendix 2.1.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess (Percentage total provision in brackets) Rs.
1.	13— Pension and other Retirement Benefits	1,00,00,000	1,13,32,787	13,32,787 (133)

Against provision of Rs. 45.00 lakhs for Superannuation and retirement allowance, expenditure was Rs. 57.72 lakhs reportedly to grant of further financial relief and receipt and finalisation of more provisional cases than anticipated. There was excess of Rs. 2.98 lakhs on Family Pensions against a provision of Rs. 22.00 lakhs due mainly to increase in rates of family pensions and receipt of more cases than anticipated.

2.	14— Public Works	8,20,40,000	15,12,21,194	6,91,81,194 (84)
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Against the provision of Rs. 2,58.43 lakhs for Direction and Administration, expenditure was Rs. 3,07.47 lakhs. For maintenance and Repair, against the provision of Rs. 60.34 lakhs, expenditure was Rs. 65.34 lakhs. Under the head "Suspense" there was excess of Rs. 6,40.70 lakhs against

the provision of Rs. 4,85.46 lakhs. Reasons for excess have not been intimated (June 1983). The excess was despite saving under 'P.W.D. Workshop' (provision : Rs. 5.00 lakhs ; expenditure Rs. 0.80 lakh).

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess (Percentage to total provision in brackets) Rs.
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3.	16— Education	15,27,23,000	17,47,84,308	2,20,61,308 (14)
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Against the provision of Rs. 4,82.34 lakhs for Government Secondary Schools, expenditure was Rs. 6,44.11 lakhs. Expenditure of Rs. 48.71 lakhs and of Rs. 5,88.43 lakhs was incurred under Inspection and Government Primary Schools against the provision of Rs. 35.59 lakhs and Rs. 5,41.48 lakhs respectively. Reasons for excess have not been intimated (June 1983).

The excess was despite saving mainly under Scholarships (provision : Rs. 41.71 lakhs ; expenditure : Rs. 36.03 lakhs).

4.	18— Public Health, Sanitation and Water Supply	1,22,92,000	1,35,62,209	12,70,209 (10)
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Against the provision of Rs. 1,02.44 lakhs for Prevention and Control of Diseases, expenditure was Rs. 1,13.13 lakhs due mainly to payment of dearness allowance at increased rates.

5.	20— Roads and Bridges	1,96,00,000	2,15,84,959	19,84,959 (10)
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Against the provision of Rs. 1,27.35 lakhs for District Roads, expenditure was Rs. 1,49.17 lakhs. Reasons for excess have not been intimated (June 1983).

6.	29— Soil and Water Conservation	95,85,000	1,07,28,355	11,43,355 (12)
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The excess was under Direction and Administration (provision : Rs. 86.00 lakhs ; expenditure : Rs. 97.75 lakhs).



Reasons for the excess have not been intimated (June 1983).

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess (Percentage to total provision in brackets) Rs.
7.	29— Fisheries	88,21,000	1,15,59,710	27,38,710 (131)

The excess was mainly under Inland Fisheries (provision : Rs. 60.19 lakhs ; expenditure : Rs. 89.24 lakhs).

Reasons for the excess have not been intimated (June 1983).

8.	30— Animal Husbandry	1,71,45,000	1,92,02,973	20,57,973 (12)
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The excess was mainly under Breeding Operation (provision : Rs. 34.50 lakhs ; expenditure : Rs. 42.65 lakhs) due to larger construction works. There was also excess of Rs. 9.20 lakhs under Scheme for Cross Breed-Heifers against the provision of Rs. 6.00 lakhs.

9.	35— Power Projects	1,26,00,000	2,15,50,207	89,50,207 (71)
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The excess under this sub-grant was mainly under 'E.4—Other expenditure' (provision : Rs. 67.78 lakhs ; expenditure : Rs. 1,22.93 lakhs). Against the provision of Rs. 9.80 lakhs A.4—Other expenditure, expenditure was Rs. 22.09 lakhs. There was also excess of Rs. 34.67 lakhs for Direction and Administration (provision : Rs. 31.03 lakhs ; expenditure : Rs. 65.70 lakhs).

Reasons for the excess have not been intimated (June 1983).

10.	36— Capital Outlay on Public Works	57,64,000	70,33,976	12,69,976 (22)
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Under the head "Social and Community Services" there was excess of Rs. 3.62 lakhs against the provision of Rs. 13.65 lakhs. Against the provision of Rs. 8.49 lakhs for Economic Services, expenditure was Rs. 16.21 lakhs. Reasons for excess have not been intimated (June 1983).

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess (Percentage to total provision in brackets) Rs.
11.	36— Capital Outlay on Education, Art and Culture	32,97,000	64,30,595	31,33,595 (95)

Against the provision of Rs. 21.47 lakhs for Secondary Education, expenditure was Rs. 53.83 lakhs. Reasons for excess have not been intimated (June 1983).

12.	36— Capital Outlay on Medical	34,00,000	53,61,917	19,61,917 (58)
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Against the provision of Rs. 34.00 lakhs for Medical Relief, expenditure was Rs. 53.62 lakhs. Reasons for excess have not been intimated (June 1983).

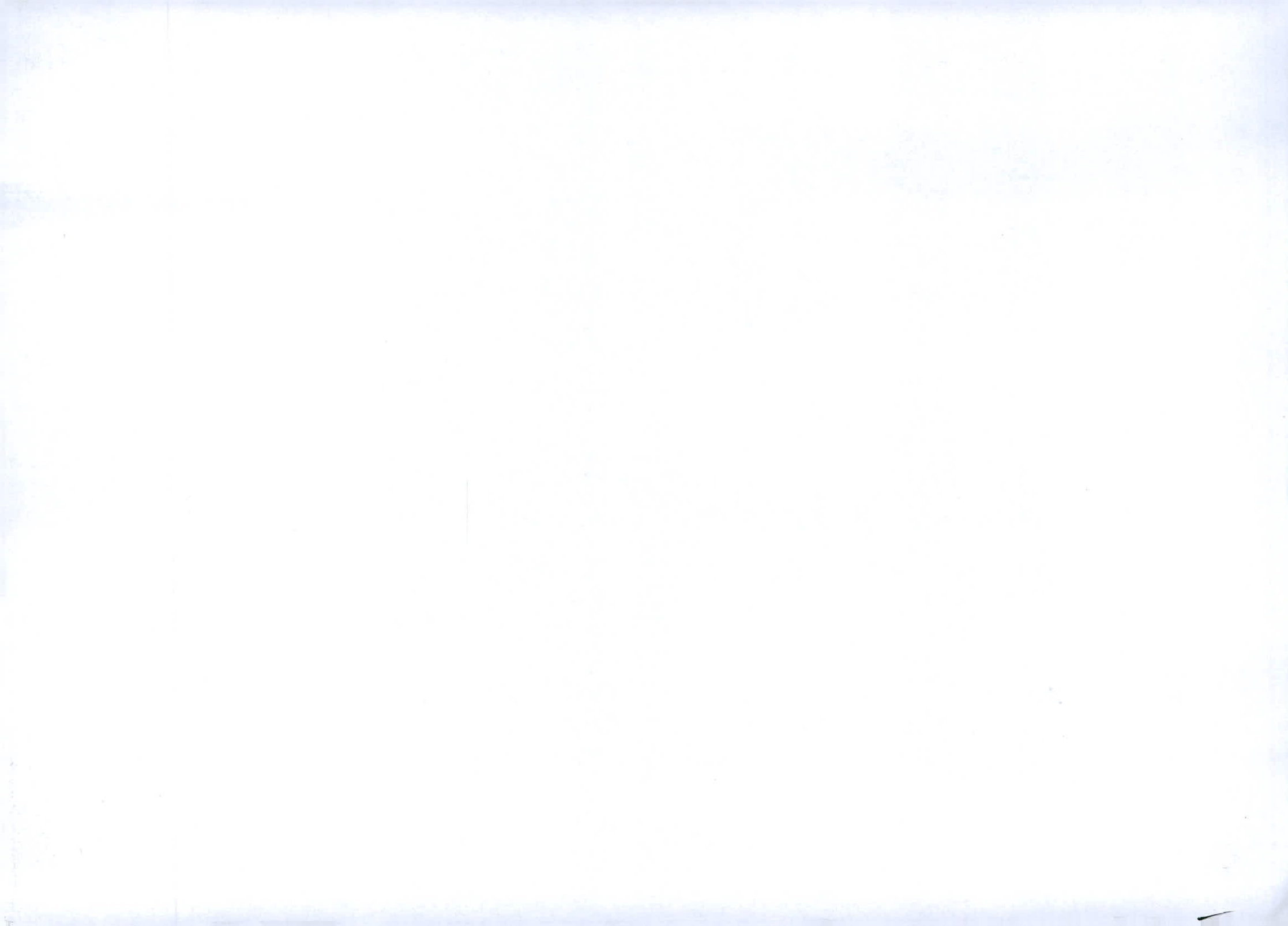
13.	39— Capital Outlay Roads and Bridges	6,97,00,000	7,76,14,241	79,14,241 (11)
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Against the provision of Rs. 5.55.00 lakhs for Construction, expenditure was Rs. 6.46.36 lakhs. Reasons for excess have not been intimated (June 1983).

The excess was despite saving under "Central Plan Schemes" (provision : Rs. 1,42.00 lakhs ; expenditure : Rs. 1,29.79 lakhs) due reportedly to slow progress of works.

14.	43— Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	2,25,35,000	2,85,91,884	60,56,884 (27)
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The excess was mainly under Investigation and Development of Ground Water Resources (provision : Rs. 1,63.06 lakhs ; expenditure : Rs. 1,99.31 lakhs). Against the provi-



sion of Rs. 37.00 lakhs, for other expenditure, expenditure was Rs. 57.90 lakhs.

Reasons for the excess have not been intimated (June 1983).

Serial number	Number and name of grant/sub-grant	Total grant	Expenditure	Excess (Percentage to total provision in brackets)
		Rs.	Rs.	Rs.
15.	43— Capital Outlay on Power Projects	5,74,00,000	8,67,17,226	2,93,17,226 (51)

Against the provision of Rs. 1,90.00 lakhs for Suspense, expenditure was Rs. 3.13.14 lakhs. There was also excess of Rs. 58.35 lakhs against the provision of Rs. 1.39.00 lakhs for Schemes under R.E.C. loan. Against the provision of Rs. 10.00 lakhs for Suspense, expenditure was Rs. 41.62 lakhs. There was also excess of Rs. 39.28 lakhs for Gumti Hydro Electric Project (provision : Rs. 50.90 lakhs ; expenditure : Rs. 90.18 lakhs). Against the provision of Rs. 48.00 lakhs for Transmission Scheme under Gumti Hydro Electric Project, expenditure was Rs. 96.31 lakhs. There was also excess of Rs. 18.14 lakhs for Urban distribution including construction of 33-K.V. line and sub-station.

Reasons for the above excess have not been intimated (June 1983) against provision of Rs. 37.00 lakhs.

#### (b) Charged appropriations

Excess of Rs. 4,67,34,365 in 6 charged appropriations also require regularisation.

The details of 2 charged appropriations where the excess (of more than Rs. 10 lakhs) was more than 10 per cent of the appropriation are mentioned below : other cases are listed in Appendix 2.1.

Number and name of charged appropriation	Total appropriation	Expenditure	Excess (Percentage to total provision in brackets)
	Rs.	Rs.	Rs.
1. 7— Interest Payments	3,53,16,000	4,28,56,351	75,40,351 (21)

Against the provision of Rs. 97.00 lakhs for Interest on loans taken from Schemes, expenditure was Rs. 1,58.25 lakhs. The excess was due to payment of more interest on loans from the Central Government for various purposes as well as payment of more interest on Ways and Means Advances. Against the provision of Rs. 1,49.75 lakhs for Interest on other Internal Debt, expenditure was Rs. 1,61.01 lakhs. Excess was due to inadequate budget provision.

2. 48— Internal Debt of the State Government	10,15,50,000	13,97,10,811	3,81,60,811 (38)
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Excess of (Rs. 3,83.00 lakhs) was mainly under Ways and Means Advances (provision : Rs. 10.00.00 lakhs ; expenditure : Rs. 13,83.00 lakhs). Reasons for the excess have not been intimated (June 1983).

#### 2.3 Under utilisation of provision

In the following 11 grants and one charged appropriation, the saving in expenditure (of not less than Rs. 25 lakhs) was more than 10 per cent of provision (voted or charged). The details of saving and reasons, where available, are given below :

Sl. No.	Number and name of the grant/sub-grant of appropriation	Amount of provision		Expenditure	(+)Excess (—)Saving (and percentage to total provision)
		Original (O)	Supplementary (S)		
				Total (T)	
(in lakhs of rupees)					
(i)	11—Fire Protection and Control	O. 36.00	S. 34.57	40.56	(—)30.01 (43)
		T. 70.57			

Against the provision of Rs. 70.57 lakhs for Fire Service Station with expansion of Fire Services in Sabroom,





Sonamura, Kamalpur and Amarpur sub-divisions, expenditure was Rs. 40.42 lakhs. The saving was stated to be due to non-purchase of machinery and equipments, etc., and non-completion of minor works.

Sl. No.	Number and name of the grant/sub-grant or appropriation	Amount of provision Original(O) Supplementary (S) Total (T)	Expenditure	(+) Excess (-) Saving (and percentage to total provision)
<i>(in lakhs of rupees)</i>				
(ii)	13—Other Administrative Services (Pay Commission/others)	O. 1,52.40 T. 1,52.40	2.15	(+)1,50.25 (99)

Against the provision of Rs. 1,52.40 lakhs for revision of pay scales and for additional dearness allowance, etc., expenditure was Rs. 2.75 lakhs only, reasons for saving have not been intimated (June 1983).

The provisions had remained unutilised in 1975-76 (Rs. 72.00 lakhs), 1976-77 (Rs. 1.00 lakh), 1977-78 (Rs. 1,40.00 lakhs), 1978-79 (Rs. 1,55.00 lakhs), 1979-80 (Rs. 2,00.00 lakhs) and 1980-81 (Rs. 70.00 lakhs).

(iii)	15—Urban Development (Assistance to Municipality, Corporation, Notified Area, etc.)	O. 1,01.81 S. 14.93 T. 1,16.74	85.16	(+)31.58 (27)
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Against the provision of Rs. 72.75 lakhs for Assistance to Municipality, expenditure was Rs. 47.50 lakhs only due mainly to receipt of sanction from the Government at the fag end of the year.

(iv)	16—Special and Backward Areas (N.E.C. Schemes)	O. 29.00 T. 29.00	2.85	(-)26.15 (90)
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Against the provision of Rs. 29.00 lakhs for Augmentation Facilities of Tripura Engineering College, expenditure was Rs. 2.85 lakhs. Reasons for the saving have not been intimated (June 1983).

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

(v)	25—Social Security and Welfare (Relief and Rehabilitation of Displaced persons)	O. 1,34.87 S. 2,57.08 T. 3,91.95	2,65.30	(-)1,26.65 (32)
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Against the provision of Rs. 3,33.00 lakhs for Relief of Uprooted people, expenditure was Rs. 2,12.51 lakhs only due reportedly to non-payment of Rehabilitation grants, subsidies, etc.

(vi)	32—Community Development	O. 2,58.69 S. 60.00 T. 3,18.69	2,81.89	(+)36.80 (12)
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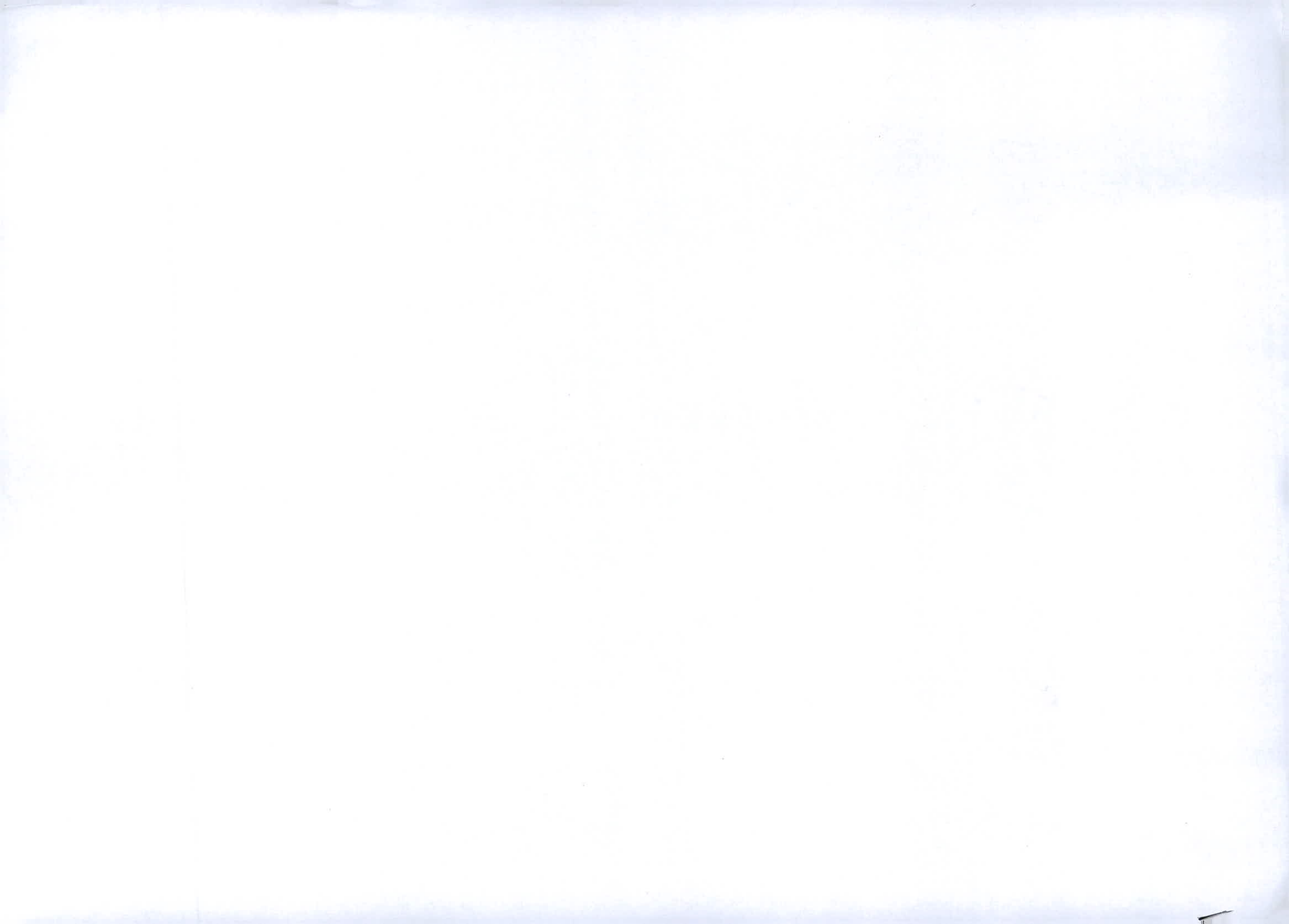
Against the provision of Rs. 1,70.00 lakhs for Food for Work Programme/N.R.E.P., expenditure was Rs. 1,36.91 lakhs due reportedly to revision of Plan Outlay as approved by the Government.

(vii)	36—Capital Outlay on Public Health, Sanitation and Water Supply	O. 1,60.90 T. 1,60.90	1,32.01	(-)28.89 (18)
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Against the provision of Rs. 1,11.00 lakhs under "Schemes for Accelerated Water Supply (C.S.S.)", expenditure was Rs. 89.18 lakhs. Reasons for saving have not been intimated (June 1983).

(viii)	36—Capital Outlay on Special and Backward Areas	O. 30.00 T. 30.00	...	(-)30.00 (100)
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The entire provision of Rs. 30.00 lakhs for Tea Factory for Small Farmers of Tea Estate was surrendered in March 1982 due to non-receipt of sanction from the Government.



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 the provision)
<i>(in lakhs of rupees)</i>				
(ix) 37	Capital Outlay on Public Health, Sanitation and Water Supply (L.S.G.)	O. 80.00 S. 16.00 T. 96.00	40.95	(-)55.05 (57)

The entire provision Rs. 48.00 lakhs for assistance to Agartala Municipality for Agartala Water Supply remained unutilised. Reason for saving was stated to be reduction of Plan outlay.

(x) 39	Capital Outlay on Special and Backward Area (N.E.C. Schemes for Roads and Bridges)	O. 1,00.50 T. 1,00.50	58.15	(-)42.35 (42)
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Against the provision of Rs. 1,00.50 lakhs for District Road, expenditure was Rs. 58.15 only due reportedly to slow progress of works.

(xi) 48	Loans and Advances from the Central Government	O. 1,01.00 S. 28.30 T. 1,29.30	85.93	(-)43.37 (34)
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Against the provision of Rs. 1,29.30 lakhs for discharge of loans from Central Government, expenditure was Rs. 85.93 lakhs only due reportedly to less requirement of fund on the basis of actuals.

(xii) 48	Loans to Government Servants	O. 2,40.00 S. 0.14 T. 2,40.14	1,42.08	(-)98.06 (41)
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Against the provision of Rs. 1,50.00 lakhs for Festival Advance, expenditure was Rs. 1,04.15 lakhs. Reasons for the saving have not been intimated (June 1983). The entire

provision of Rs. 43.00 lakhs for other Advances also remained unutilised due to absence of demand from the Government servants for cyclone and Gale advances.

#### 2.4 Supplementary grants/charged appropriations

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

(i) In one case mentioned at serial number (xi) of paragraph 2.3 supplementary grant (exceeding Rs. 25 lakhs) remained wholly unutilised.

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

(iii) In the following 3 cases, supplementary grants exceeding Rs. 25 lakhs in each case proved inadequate by more than Rs. 25 lakhs and 10 per cent of total provision (reasons for excess, where available, are mentioned in paragraph 2.2).

Sl. No.	Number and name of the grant/sub-grant or appropriation	Original grant/appropriation	Supplementary grant/appropriation	Expenditure	Excess
<i>(in lakhs of rupees)</i>					
(i) 14	Public Works	7,80.37	40.03	15,12.21	6,91.81
(ii) 16	Education	13,91.73	1,35.50	17,47.84	2,20.61
(iii) 48	Internal Debt of the State Government	7,11.00	3,04.50	13,97.11	3,81.61

#### 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 1981-82, out of 171 Controlling Officers, 18 Controlling Officers had not done the reconciliation (December 1982) involving an amount of Rs. 3,21.90 lakhs although the matter was taken up with the Government from time to time.



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

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

In 1981-82, 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 10th April 1983), the explanations for variations in respect of only 32 grants/appropriation were received in time out of the 160 grants/appropriations.

### 2.7 *Non-regularisation of excess expenditure*

The excesses under various grants/charged appropriations during 1978-79 to 1980-81 mentioned in the Reports of the Comptroller and Auditor General of India for the years 1978-79 to 1980-81 have not yet been regularised (June 1983).

### 2.8 *Diversion of funds*

Out of Rs. 70 lakhs received by the State Government from Life Insurance Corporation of India and General Insurance Corporation during 1981-82 for construction of houses under Social Housing Scheme, Rs. 12.21 lakhs were utilised for the purpose. The cumulative funds not utilised for the purpose for which they were obtained upto the end of March 1982 was Rs. 237.40 lakhs.

## CHAPTER III

### CIVIL DEPARTMENTS

#### ANIMAL HUSBANDRY DEPARTMENT

##### 3.1 *Idle outlay on staff quarters*

Mention was made in paragraph 3.1.1 of the Report of the Comptroller and Auditor General of India for the year 1980-81 about certain aspects of implementation of the scheme 'Regional Exotic Cattle Breeding-cum-Cross Breeding Farm'.

A scrutiny of the records of the Deputy Director of Animal Husbandry (Farm Complex), Radhakishorenagar relating to utilisation of the quarters disclosed (May 1982) that out of 60 quarters, only 8 quarters were being used as residential accommodation and of the remaining 52 quarters, 13 were used as store, dispensary, office, training centre etc., 19 were under unauthorised occupation of daily rated workers and 20 were lying vacant. The cost of construction of these 20 vacant quarters was Rs. 7.39 lakhs.

The Government stated (October 1982) that reluctance of staff to occupy quarters was the main reason for their diversion or vacancy. The Department did not conduct proper survey of the requirement of quarters for staff nor ascertain the willingness of staff to reside in quarters built for them which resulted in blocking of funds (Rs. 13.30 lakhs).

#### INDUSTRIES DEPARTMENT

##### 3.2 *Shortage of cloth*

The closing stock of handloom saris at the Government Sales Emporium in September 1981 was 4,239. At the time of transfer of the salesman of the Emporium (September 1981), 2,000 Janata saris only were handed over to his successor and there was a shortage of 2,239 saris valued Rs. 0.35 lakh.



A scrutiny of the records in audit (December 1981—January 1982) revealed that in respect of eight items (dhuti, shirting, lungi, ladies scarf, pillow cover, mosquito net, table cloth and towel), there were discrepancies between the closing balances as per old stock book and the quantities actually handed over, the value of the latter being less by Rs. 0.17 lakh. The result of physical verification reported to have been conducted in April 1981 was not produced to Audit. It could, therefore, not be ascertained whether the physical verification officer detected the shortages in April 1981 or not. The department had not taken any action to fix responsibility for the shortages (December 1981—January 1982).

The Government stated (January 1983) that departmental proceedings had been initiated against the salesman of the sales emporium, who had been found responsible for the shortage of cloth. He had in the meantime deposited Rs. 0.17 lakh against the shortage detected and that the decision on the departmental proceedings would be intimated to Audit in due course.

### 3.3 District Industries Centres Programme

#### 3.3.1 Introductory

The District Industries Centres (D.I.Cs) Programme was launched (May 1978) by the Government of India, with a view to providing an integrated administrative frame-work at the district level to act as a focal point for the industrial growth of the district. All services and support required by small and village entrepreneurs including information about the district, raw materials and other resources, arrangements for machinery and equipment, credit facilities, marketing assistance and quality control, research, extension and entrepreneurial training would be provided by the D.I.Cs.

The District Advisory Committee and State Level Committee were to be formed to watch the progress of the Centres. The programme was implemented by the Industries Department in the three districts in West Tripura (January 1979), South Tripura (April 1979) and North

Tripura District (May 1979). The delay in starting the Centres was attributed to the time taken in appointing staff. A test-check of the records (July-August 1982) relating to the implementation of the programme in two districts (Tripura West and South) and the office of Director of Industries disclosed the following points.

#### 3.3.2 Funding and outlay

In 1978-79, the Government of India provided a non-recurring grant of Rs. 5 lakhs per Centre to cover the cost of building and capital assets such as furniture, fixtures and vehicles and a recurring grant of Rs. 5 lakhs to be shared between the Centre and the State in the ratio 75 : 25. Besides this, cent per cent funds were also provided by the Central Government for promotional schemes with incentives and loan assistance to small and cottage units. However, in 1979-80 the pattern of the assistance was revised and the share of the Central Government and the State for all components of the programme both recurring and non-recurring was at 50 : 50 basis.

The table given below will indicate the amounts of grant released by the Government of India, pattern of assistance, expenditure incurred and Central share during 1978-79 to 1981-82 :

#### (a) Non-recurring grant

Year	Grant released by the Government of India	Expenditure	Central share	Unspent balance
<i>(in lakhs of rupees)</i>				
1978-79	15.00	4.37	4.37	
1979-80	...	2.35	2.35	
1980-81	...	0.42	0.42	
1981-82	...	5.85	5.85	
Total	15.00	12.99	12.99	2.01





Year	Grant released by the Government of India	Expenditure	Central share	Unspent balance
<i>(in lakhs of rupees)</i>				
(b) Recurring grant				
(i) For establishment cost				
1978-79	1.54	2.92	2.19	
1979-80	4.50	6.36	3.18	
1980-81	1.76	9.47	4.74	
1981-82	3.80	10.34	5.17	
Total	11.60	29.09	15.28	
(ii) For promotional schemes				
1978-79	2.96	1.97	1.97	
1979-80	1.20	4.25	2.13	
1980-81	...	1.63	0.81	
1981-82	3.75	2.36	1.18	
Total	7.91	10.21	6.09	
(iii) For loan/seed money				
1978-79	8.50	3.00	3.00	
1979-80	1.50	6.55	3.27	
1980-81	...	2.48	1.24	
1981-82	2.10	1.96	0.98	
Total	12.10	13.99	8.49	
Grand Total (b)	31.61	53.29	29.86	

Of Rs. 66.28 lakhs spent for the 3 Centres in the State, Rs. 29.09 lakhs relating to establishment cost included Rs. 8.54 lakhs spent upto 31st March 1982 for 46 persons included one joint Director of Industries, one Manager, one Industrial Promotion Officer, three Technical Assistants and 4 Head clerks appointed under the programme but diverted for the works not related to the D.I.C. under the orders of the Director of Industries when the Centres were facing shortage. The reasons for such diversion have not been intimated by the department (March 1983).

### 3.3.3 Organisational set-up

The Government of India communicated (July 1978) acceptance to the proposal for appointment of one General Manager and 5 Functional Managers in each of the 3 Centres in the State. As against the sanctioned posts of 3 General Managers and 12 Functional Managers, one General Manager for West Tripura District and 5 Functional Managers (3 for West Tripura District and one each for South Tripura and North Tripura District Centres) were appointed (January 1979). The reasons for not filling the posts of 2 General Managers and 7 Functional Managers were not on record.

The programme envisaged appointment of one Functional Manager in each Centre for liaison with banks and other financial institutions to monitor flow of industrial credit in the district. No Credit Managers were, however, appointed in any of the Centres. In the absence of Credit Managers it could not be ensured whether the credit assistance of Rs. 226.59 lakhs against the target of Rs. 315 lakhs arranged by the D.I.Cs from the banks and other financial institutions was actually utilised by the units. The District Advisory Committee pointed out (May 1981) that in the Centre in South Tripura District, there was practically no linkage between the Centre and the bank and so there was need for Credit Functional Manager for the Centre.

In regard to the financial assistance of Rs. 226.59 lakhs paid by different banks during the period from 1979-80 to 1981-82, information regarding the number of applications received, recommended, sanctioned and the follow-up action taken on assistance rendered, etc., were not kept on record in the West Tripura District, who coordinated the requests for assistance to South District also. 309 cases were shown to have been recommended for assistance during the period 30th October 1980 to 31st December 1982 but the amount recommended against each and the actual amounts sanctioned by the banks were not on record.

The South Tripura District Centre merely forwarded the applications to the West Tripura District Centre for



necessary action and no information regarding cases recommended, amounts sanctioned etc., were kept on record.

Rupees 10.51 lakhs were spent during 1978-79 to 1981-82 on establishment of the two Centres and the share of the Central Government worked out to Rs. 5.25 lakhs. In January 1982, the Government of India observed that these Centres did not have the minimum staff necessary for implementation of the programme and so they could not also claim Central assistance.

In April 1981, the Government of India modified the staffing pattern to provide for one General Manager and 4 Functional Managers in each Centre which was accepted by the State Government in October 1981. All the formalities for appointment of staff were to be completed as early as possible but in no case later than 31st October 1981 so that the impact of the re-orientation of the programme could be felt in the financial year 1981-82 itself. A maximum of 3 Project Managers in disciplines considered relevant to the needs of the district to act as technical specialists at the Centre was also provided under the revised guidelines. The State Government is yet to take action in the matter.

### 3.3.4 Work programme

The Centre was to prepare an Action Plan indicating demands, skills and surplus resources of the district and providing block-wise details of Industrial Development Programme and needs for organisational support bringing out various requirements and inputs including financial and entrepreneurial, employment and production potentials. 221 projects profiles (West Tripura District : 110, South Tripura District : 57, North Tripura District : 54) were reported to have been prepared by the department during 1979-80 to 1981-82. While Action Plan of South Tripura and North Tripura Districts were not available, the Action Plan of West Tripura District contemplated for 36 project profiles covering 309 units as against 1743 units claimed to have been established by the department.

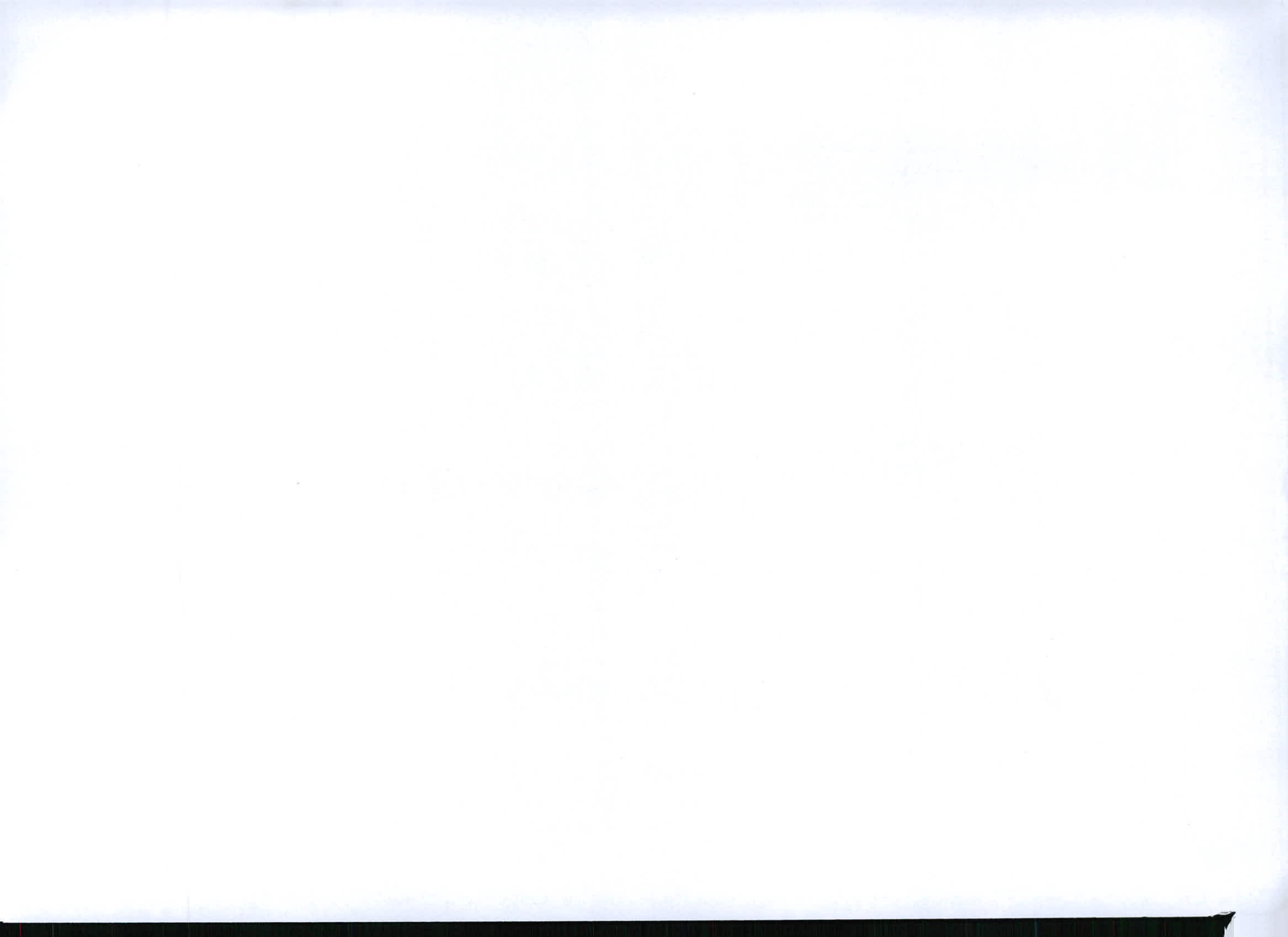
### 3.3.5 Targets and achievements

The targets and achievements of industrial units during 1979-80 to 1981-82 as reported to the Government of India from time to time were as under :

Year	Number of entrepreneurs identified	Number of registrations done	Number of new units established		Additional employment generated	
			Target	Achievement	Target	Achievement
1979-80	1,076	139	675	415	2,250	1,859
1980-81	1,336	165	906	526	2,600	1,822
1981-82	1,523	170	557	802	2,013	3,339

The broad categories of new industries set-up covered manufacturing of detergent powder, tyre re-treading and vulcanising, steel furniture, brick kiln, printing press, saw mill, rice mill, cast iron foundry, extraction of citronella oil, tile factory, etc.

The reasons why the targets were not achieved except during 1981-82 were neither on record nor could be clarified to Audit. The entrepreneurs were stated to be identified by the department on obtaining reports from field staff but such reports could not be made available to Audit. As per register of registration, 505 units were registered as against 474 units mentioned in the progress report ; the reasons for difference were not on record. It was seen that the number of industrial units established under the programme during 1979-80, 1980-81 and 1981-82 were far in excess of those in respect of new registrations done during the said years. The details of the 309 industrial units indicating site and location as against 1743 units established during the years were maintained by the department. Technical feasibility and economic viability certificates were also issued in respect of 309 such units. The reasons for non-maintenance of detailed break-up for 1434 units were not on record. As such the units which required no registration but got all financial benefits including loan assistance from the Centres could not be verified. A test-check of the records of the Centre in the South Tripura District disclosed that there was



no record/register except a progress report for 1980-81 indicating the number of industries set-up during the year. It was seen from the progress report for 1980-81 that 66 industrial units were set up during the year and no additional employment was generated. The Directorate, however, included the following statistics in respect of the Centres in the progress reports sent to the Government of India.

Year	Number of new industrial units set up	Additional employment generated
1979-80	63	450
1980-81	100	421
1981-82	148	258

The basis on which the figures were compiled could not be shown to Audit.

Regarding generation of additional employment opportunities, it was clearly indicated by the Government of India in November 1979 and February 1980 that additional employment opportunities per Centre on average per year should not be far less than 2500 persons. Thus, in respect of the 3 Centres in Tripura, additional employment opportunities should have been for 7500 persons during each year as against 1859 in 1979-80, 1822 in 1980-81 and 3339 in 1981-82. Neither the reasons for not achieving the target of the employment opportunities could be clarified nor was there any record to verify the correctness of the figures included in the progress report.

A comparative study of the progress reports for the years 1980-81 and 1981-82 indicating the percentage of units established by scheduled castes and tribes and women is given as below :

Year	Number of units established					Number of additional employment opportunities generated				
	Total units	By Scheduled castes and tribes	Percentage to total units	By women	Percentage	Total number	Scheduled castes and tribes	Percentage	women	Percentage
1980-81	526	228	43	74	14	1,822	560	31	226	12
1981-82	802	301	38	145	18	3,339	650	19	320	10

The following industrial units had been closed resulting in loss of employment to persons working there.

Year	Number of units closed	Number of persons losing employment opportunities
1980-81	17	48
1981-82	22	112

There was nothing on record to indicate whether the department had investigated into the matter to find out the reasons for closure of the units and suggest remedial measures for their revival.

The amount spent by the department in the shape of loan assistance, grant, subsidy, etc., as well as the credit assistance financed by the banks and other financial institutions to the units was neither recorded in the progress report nor was it available from any other records.

### 3.3.6 Monitoring

The District Advisory Committees were formed for the Centres in the West Tripura and South Tripura Districts in February 1981. The Committees would meet at least once a month and in any case once in two months. The Committees could meet only 6 times between March 1980 to November 1981 in respect of West Tripura District and twice (May 1981 and July 1982) in respect of South Tripura District. There was no record to indicate that the State Level Co-ordination Committee had been formed to meet once in 6 months to review the functioning of the Centres and report to the Government of India the progress, problems encountered and solutions identified, to enable the Government of India to review the programme from time to time.

### 3.3.7 Delegation of financial powers

Under the programme, an entrepreneur was to get all assistance from one agency and for this purpose, suitable powers were to be delegated to the District Industries Centres



on a wide and reasonable basis so that the entrepreneur might get all the assistance from the Centres. No such delegation of powers was given to the D.I.Cs.

### 3.3.8 Credit utilisation

Out of Rs. 13.99 lakhs drawn from the treasuries for loan/seed money, Rs. 11.51 lakhs only were disbursed to 383 beneficiaries upto 31st March 1983. The balance of Rs. 2.48 lakhs was refunded in November 1982, though the entire amount of Rs. 13.99 lakhs was reported to have been spent.

According to the terms and conditions of the loan, the loanees were required to spend and utilise the loan money within a period of 3 months from the date of receipt of the loan for the purpose for which it had been sanctioned. Utilisation certificates from 78 beneficiaries for Rs. 3.82 lakhs had not been received (August 1982).

The loan was to be utilised for the purpose of working capital of the industry for which necessary accounts were to be maintained by the loanee for submission to the sanctioning authority. The loanee would comply with the general or special orders of the authority relating to inspection of premises, buildings, plants or stock-in-trade purchased out of the loan money or constructed therewith. The loanee would submit necessary accounts relating to all products manufactured and sold by him.

There was, however, nothing on record to indicate that any follow-up action had been taken by the department to ensure fulfilment of the terms and conditions of the loans.

According to terms and conditions, the loan was to bear interest at 5½ per cent per year from the date of disbursement and interest was payable annually from that date. The loan was repayable within a period of 5 years in 5 equal instalments in case of working capital loan and in other cases within a period of 15 years in 15 equal instalments commencing from the first anniversary date of disbursement. A scrutiny of the loan recovery register, however,

disclosed that Rs. 1.60 lakhs (principal : Rs. 0.99 lakh ; interest : Rs. 0.61 lakh) had fallen due for payment as on 31st March 1982 against the beneficiaries. Action taken to effect recovery of the outstanding amount was not ascertainable from the records.

### 3.3.9 Construction of buildings for D.I.Cs.

The State Government reported to the Government of India in January and June 1982 that against the non-recurring grant of Rs. 15 lakhs, Rs. 12.99 lakhs had been spent. The expenditure included Rs. 7.85 lakhs on construction of office buildings.

A scrutiny of the records maintained by the department, however, revealed that for construction of the D.I.C. building of South Tripura District, administrative approval and expenditure sanction for Rs. 2.35 lakhs had been accorded by the State Government in January 1980 and Rs. 2 lakhs had been placed at the disposal of the Public Works Department for construction of the office building. The Centre could not clarify as to when construction of the building will be completed. The D.I.C. in South Tripura District was located in a rented building at Udaipur on a monthly rent of Rs. 812 and the expenditure to the extent of Rs. 0.29 lakh had been incurred towards the rent for the 3 years ending 1981-82, though according to the instructions of the Government of India issued in July 1978, pending construction of permanent D.I.C. building expenditure towards payment of rent of hired building could be incurred for only one year i.e. 1978-79.

On the suggestion (29th March 1982) of the Director of Industries for drawal of money for construction/purchase of office building on abstract contingent bill in lump to avoid lapse of budget grant, Government agreed for drawal of Rs. 5.85 lakhs on abstract contingent bill and depositing with a Gramin Bank. Pending construction/purchase of the building for the office of the D.I.C. in West Tripura District, it was located in a rented building but rent has not been assessed so far (March 1983). Meanwhile, funds drawn for construction of building are earning interest in the Bank.

The Centre in the North Tripura District was in a rented building with a monthly rent of Rs. 250 upto March 1982





and from April 1982 it was accommodated in one of the departmental buildings.

### 3.3.10 *Purchase of vehicles*

A non-recurring grant of Rs. 3 lakhs was provided per Centre for purchase of vehicles, furniture, fixture and office equipments. Two vehicles per Centre were to be purchased as the jeeps purchased under Rural Industries Programme could be utilised by the District Industries Centres. The District Industries Centres had already one vehicle each, but orders for purchase of vehicles were issued on condition that 3 vehicles from the existing fleet of the Industries Department could be withdrawn and used for other departments on receipt of new vehicles. Accordingly, three jeeps (cost : Rs. 2.37 lakhs) were purchased in October 1980, January 1981 and August 1981. Of these, only one vehicle was at the disposal of the Centre in West Tripura District and two vehicles (1 of the disposal of Director Industries and 1 at the disposal of Tripura Tea Development Corporation) were used by the Industries Department for works not connected with District Industries Centres. Rupees 2.37 lakhs included Rs. 0.34 lakh being extra expenditure claimed by the parties due to increase in cost in July 1980 when the advance payment was made though the amounts were drawn far in advance (March 1980).

### 3.3.11 *Summing up*

In 3 District Industries Centres Rs. 66.28 lakhs were spent upto March 1982 and the Central share of expenditure was Rs. 42.85 lakhs. The unspent amount of Rs. 3.76 lakhs was retained by the State Government. The expenditure included Rs. 7.85 lakhs on construction of buildings although Rs. 5.85 lakhs were deposited with the Gramin Bank and Rs. 2 lakhs placed at the disposal of P.W.D. and the construction of buildings is yet to be taken up.

Against the target of establishing 2138 new units with additional employment potential of 6863 persons, 1743 units were actually set up, reportedly employing 7,020 persons. There was no follow up action in regard to loan and subsidy given to the entrepreneurs for setting up new industries.

The posts of General Managers and the Functional Managers were not filled in South and North Tripura Districts. 46 persons employed on D.I.C. incurring an expenditure of Rs. 8.54 lakhs were diverted for works not related to D.I.Cs. Two vehicles procured by the Centres at a cost of Rs. 1.54 lakhs were used by the Department for works not connected with District Industries Centres.

The matter was reported to the Government in September 1982 ; their reply is awaited (June 1983).

## DEPARTMENT OF WELFARE FOR SCHEDULED CASTES AND SCHEDULED TRIBES

### 3.4 *Schemes for Welfare of Scheduled Castes and Scheduled Tribes and other Backward Classes*

#### 3.4.1 *Introductory*

According to 1981 census the scheduled castes (S.C.) and scheduled tribes (S.T.) constituted 3.10 lakhs and 5.84 lakhs respectively of the total population of 20.53 lakhs of the State. In pursuance of the Constitutional obligation to improve the socio-economic conditions of scheduled castes and scheduled tribes and other backward classes several programmes had been undertaken in successive Five Year Plans. The programmes included State sector programme from the 1st Plan period onwards, Centrally sponsored programmes from 1967-68 onwards and programmes under special Central assistance from the 5th Plan period onwards. An expenditure of Rs. 1968.45 lakhs was incurred in implementation of the various programmes upto March 1982. The details of outlay and expenditure as reported by the Department of Welfare for S.C. and S.T. are given in Appendix 3.1.

The schemes were implemented by the Department of Welfare for scheduled castes and scheduled tribes directly and other departments such as Education, Animal Husbandry, Co-operation, Industries, Fisheries, Agriculture and Public Health working in the general sectors under the guidance of the Department of Welfare for scheduled castes and scheduled tribes acting as nodal department. During the Fifth Plan period measures for welfare of scheduled



tribes were undertaken on a larger scale and other departments functioning in the general sector also joined with the Department of Welfare for scheduled tribes and scheduled castes from 1974-75 onwards in formulating their own sub-plans to quantify their expenditure so as to ensure the steady flow of benefit to the sub-plan area (area having more than 50 per cent tribal concentration specially demarcated). Each of the departments had also to formulate special component plans for S.Cs from 1979-80 onwards. Thus, from 1974-75 onwards the expenditure incurred under the backward class welfare sector by the Department of Welfare for S.Ts and S.Cs either directly or through some other department became supplemental to the general sector programmes for welfare of S.Cs and S.Ts under sub-plans and special component plans.

A review (June—August 1982) of the records relating to implementation of some of the major programmes mainly during the Fifth Five Year Plan period and the subsequent period upto 1981-82 was conducted and the points arising therefrom are mentioned in the succeeding paragraphs.

### 3.4.2 Education

#### 1. Pre-matric scholarships

The S.T. and S.C. students of classes IX and X securing promotion to next higher classes were eligible for the scholarships provided they were not receiving boarding house stipends. Under the scheme introduced by the State Government in 1971-72, scholarship payable to each student was rupees 10 per month from January 1972 to July 1974 and rupees 30 per month from August 1974 (tenable for ten months in a year). The boarding house stipends at Rs. 1.50 per day per boarder from 1st January 1974, Rs. 2 from 1st August 1974, Rs. 3 from 1st January 1979 and Rs. 4 from 1st August 1981 were to be granted for actual number of days of residence in a boarding house to the boarders who were not awarded pre-matric scholarships.

Rupees 52.52 lakhs were spent during 1971-72 to 1980-81 on pre-matric scholarships for S.Ts (Rs. 24.48 lakhs) and S.Cs (Rs. 28.04 lakhs) against the total allocation of Rs. 54.78 lakhs. The following table shows the number of scholarships

awarded in 1974-75 and in 1980-81 (i.e., the last year of the period) :

Year	Number of scholarships	
	S.T.	S.C.
1974-75	1285	1326
1980-81	1429	1533

A scrutiny of the records relating to enrolment, however, indicated that in the middle stage (class VI to VIII), the enrolment of S.C. and S.T. students remained at a constant level of 0.11 lakh each from 1974-75 onwards till 1978-79 when it rose to 0.12 lakh. The Commissioner for S.Cs and S.Ts of India for 1978-79 observed that in the middle stage the percentage of enrolment to the corresponding age group declined gradually in 1973-74, 1974-75 and 1977-78 both for S.Ts and S.Cs in Tripura. In the case of S.Ts the percentage was 17.6 (1973-74), 16.1 (1974-75) and 14.8 (1977-78) and in the case of S.Cs it was 39.2, 36.9 and 26.4 respectively.

Yearly enrolment also of students belonging to S.Ts and S.Cs at pre-matric stage (classes IX to X/XI) hardly showed any improvement during 1974-75 to 1978-79 (enrolment figures for S.T. was 2079 in 1974-75 which decreased to 1990 in 1978-79 ; enrolment figures for S.Cs was 2076 in 1974-75 which decreased to 1706 in 1978-79).

In 1978-79, there was slight increase in percentage of students brought under the scholarship scheme to the total student population in the case of S.Cs (69 in 1976-77 and 71 in 1978-79) but in the case of S.Ts there was a steep fall (61 in 1976-77 and 49 in 1978-79).

The Education Department did not investigate the reasons for decline in enrolment of students for taking remedial action.

The Tribal sub-plan system was introduced in 1974-75 with the basic objective of reducing the gap between the level of development of the non-sub-plan and sub-plan areas of the State.

It was, however, noticed that during 1979-80 out of 1169 S.T. students awarded pre-matric scholarships, 736 (63 per cent) were from outside the sub-Plan area and 433 (37 per



cent) were from within the sub-Plan area, while the Triba sub-Plan area comprises 76 per cent (3.44 lakhs) of the total scheduled tribe population (4.51 lakhs) of the State. Again in 1980-81, out of 1429 such students, 913 (64 per cent) were from outside and 516 (36 per cent) from within the sub-Plan area. The reasons for shortfall in admission of S.T. students in the schools situated under sub-Plan area were not furnished by the department.

(ii) *Post-matric scholarships*

Under the Centrally sponsored scheme for award of post-matric scholarships, S.T. and S.C. students studying in recognised post-matriculation or post-secondary courses of recognised institutions are eligible to receive post-matric scholarships on the basis of caste certificates issued by members of Parliament, State Legislatures, etc., at rates varying from Rs. 40 to Rs. 140 upto the 30th June 1981 and thereafter from Rs. 50 to Rs. 200 subject to fulfilment of prescribed conditions. Certain items of expenditure like fees, study-tour charges and thesis typing/printing charges, etc. are also reimbursed. In addition, the State Government also paid scholarships at the same rate out of their own funds. The number of students benefited under the scheme and the total expenditure incurred thereon from 1976-77 to 1980-81 were as follows :

Figures for 1981-82 could not be made available to Audit.

Year	Number of S.T. students	Expenditure (Allocation within brackets)			Number of S.C. students	Expenditure (Allocation within brackets)		
		Central contribution	State contribution	Total		Central contribution	State contribution	Total
<i>(in lakhs of rupees)</i>								
1976-77	541	1.75 (2.00)	1.04 (1.05)	2.79 (3.05)	727	2.31 (2.50)	1.40 (1.41)	3.71 (3.91)
1977-78	449	1.71 (2.25)	1.05 (1.05)	2.76 (3.30)	520	1.71 (1.75)	1.41 (1.41)	3.2 (3.16)
1978-79	407	1.49 (2.00)	1.05 (1.05)	2.54 (3.05)	616	2.40 (2.25)	1.41 (1.41)	3.8 (3.66)
1979-80	387	0.26 (1.00)	2.66 (2.53)	2.92 (3.53)	866	1.29 (1.50)	3.52 (3.81)	4.81 (5.31)
1980-81	384	0.47 (0.50)	1.87 (2.53)	2.34 (3.03)	529	1.00 (1.00)	1.98 (3.81)	2.98 (4.81)

The number of awards granted to S.T. scholars decreased gradually over the years from 541 in 1976-77 to 384 in 1980-81. The number of S.C. scholars was uneven but declined to 529 in 1980-81. The number of S.C. students did not reach the 1976-77 level (727) over the years except during 1979-80. The Education Department did not investigate the reasons for decrease in scholars for taking corrective steps.

The procedure of payment of scholarships upto 1980-81 was that after drawal of scholarships by the Education Directorate, these were to be remitted through bank drafts to the Heads of educational institutions for disbursement among the awardees concerned. However, from 1981-82, among the educational institutions run by the State Government, the drawal also was decentralised and the Heads of the educational institutions were empowered to draw as well as to disburse the scholarships. No systematic records were maintained by the Directorate to watch the receipt of acquittances for payment of all drawals made by it. In the absence of proper records, it could not also be ascertained whether there was any delay in disbursement of scholarships. A test-check of acquittances for payments made during 1980-81 revealed that out of a total drawal of Rs. 5.32 lakhs, acquittances for Rs. 1.51 lakhs only were received.

Although the scheme contemplated monthly disbursement of scholarships to the awardees at the beginning of the academic session, the actual payments were made late. Test-check of records, however, revealed that in many cases scholarships were sanctioned by Education Department sometimes even after close of the academic session (delay ranging from 14 to 19 months) and disbursements were found made much later thereby causing hardships to the recipients. A few instances noticed in test-check are given below :

Period for which scholarship due	Number of awardees	Sanctioned in	Period of delay
June 1978 to May 1979	134	August 1979	14 months
-do-	10	September 1979	15 "
July 1978 to June 1979	1	February 1980	19 "
April 1978 to May 1979	11	August 1979	16 "



(iii) *Hostels*

While the provision of hostels for S.C. and S.T. boys and girls was one of the important programmes included in the Fifth Five Year Plan as well as the Tribal sub-Plan, there was special provision for hostel facilities for S.T. and S.C. girls at the high and higher secondary school levels on a larger scale. It was, however, seen during scrutiny of the records that the number of hostels for S.C. and S.T. boys and girls studying at the school level declined from 72 in 1973-74 to 64 in 1980-81. Number of boarders also declined from 1707 in 1973-74 to 1561 in 1980-81.

Out of the total resources of Rs. 7.45 lakhs for S.T. girls during 1972-73 to 1980-81 and Rs. 5.25 lakhs for S.C. girls during 1975-76 to 1980-81, available from the Government of India for utilisation under the Centrally sponsored schemes for construction of S.T./S.C. girls' hostels, only Rs. 2.80 lakhs for S.T. girls and Rs. 1.40 lakhs for S.C. girls were utilised by the State Government during the respective periods. The percentage of utilisation was 38 in the case of S.T. girls and 27 in the case of S.C. girls.

As estimated by the Education Department, only 1,990 out of 32,600 S.T. girls and 2,080 out of 13,900 S.C. girls in 1973-74 were enrolled in the high and higher secondary schools all over the State. The percentage of enrolment was only 6 in the case of S.T. girls and 15 in the case of S.C. girls. Against this, there were only 6 girls' hostels attached to different high and higher secondary schools in 1973-74 with approved accommodation for 207 students. None of the hostels was, however, exclusively for S.T. and S.C. girls though they were to get preference to others in being provided with accommodation. The Government provided facilities for 46 S.T. girls and 26 S.C. girls by constructing only 3 hostels (2 for S.T. and 1 for S.C. girls) over a period of 8 years from 1972-73 to 1980-81. Construction of another 3 hostels (2 for S.T. and 1 for S.C. girls) with accommodation for 20 girls in each was taken up in 1978-79 but none of the hostels has been completed (September 1982). The following points of irregularities in construction were noticed :

(a) Construction of a hostel for S.T. girls attached to Khowai Girls' Higher Secondary School in West Tripura

District was taken up by the P.W.D. in 1972-73 and completed in 1976-77 at a cost of Rs. 1.64 lakhs. As the hostel had accommodation for only 30 students, the cost of construction was to be limited to Rs. 1.34 lakhs (at the rate of Rs. 4,450 per student) as per standing instructions from the Government of India. The State Government thus incurred an excess expenditure of Rs. 0.30 lakh.

(b) During 1978-79 to 1979-80, Rs. 0.73 lakh were shown to have been spent towards construction of a hostel building for 20 S.C. girls students at Sonamura in West Tripura District without finally arriving at any decision as to selection of the area for construction or preparing any plan and estimate. Although an expenditure of Rs. 0.73 lakh has been shown to have been incurred and about 4 years have elapsed, the department is yet to take the decision so that the work may be completed. There was nothing on record to indicate how Rs. 0.73 lakh had been incurred in 2 successive years without selection of site, site-plan and estimates being approved. The department also could not clarify the position (March 1983).

(c) The Government decided in May 1979 to start a boarding house in Agartala town for harijan boy students in the age group of 8-12. It was also decided to start it from September 1979 in a rented house with an initial accommodation for 20 students. The boarding house has not been started so far (September 1982). While it was seen that as late as in June 1982, the Government sanctioned Rs. 2.11 lakhs for acquisition of land for construction of the proposed boarding house, Rs. 0.54 lakh were shown to have been spent in 1980-81 itself towards construction of the boarding house. The department could not explain (March 1983) how an amount of Rs. 0.54 lakh could be spent during 1980-81.

(iv) *Vocational training*

With the objective of imparting training primarily to the tribals in different engineering and non-engineering trades for meeting the requirements of skilled craftsmen in different establishments and also for providing self-employment to the trainees after completion of training, Industrial Training Institute at Jatanbari in the South Tripura District





was set up in 1978-79 with a total in-take capacity of 112 trainees. The duration of training was 1 or 2 years depending on the course. The institution was accommodated in a building available at Jatanbari after necessary repairs and renovation. Against the total provision of Rs. 4.95 lakhs, Rs. 2 lakhs were spent upto 1980-81 for the purpose. Of the total seats, 50 per cent (56) and 13 per cent (15) were reserved for S.T. and S.C. candidates respectively. The number of students belonging to S.T. and S.C., who were being imparted training at the institute each year during 1979-80 to 1980-81, showed under-utilisation of its in-take capacity in respect of S.Ts as would be seen from the following table :

Year	Number of students	
	S.T.	S.C.
1979-80	19	15
1980-81	6	1

(v) *Book bank*

For the benefit of S.C. and S.T. students studying in medical and engineering colleges, the scheme envisaged establishment of a book bank to provide one set of books for every seven students (assistance being limited to Rs. 2,300 per set of books in addition to Rs. 1,000 for storage and contingencies). The scheme which was to start in 1978-79, was actually implemented from 1979-80. Out of the total provision of Rs. 0.38 lakh only Rs. 0.05 lakh were utilised for purchase of books in one engineering college (1979-80 : Rs. 0.01 lakh for 41 students out of Rs. 0.10 lakh ; 1980-81 : Rs. 0.04 lakh for 47 students out of Rs. 0.28 lakh). Reasons for not procuring the requisite number of books for 47 students were not on record.

3.4.3 *Economic uplift*

The Government released during the Plan period upto 1980-81, Rs. 763.57 lakhs including Rs. 263.67 lakhs spent upto 1970-71 on economic development under the State sector programmes in the backward class sector alone. The following are the percentages of different categories of

workers to the total working population belonging to S.T. and S.C. as per census report for the State of Tripura :

		Cultivators	Agricultural labourers	Other workers
		a) Scheduled tribes		
1961 Census		86	4	10
1971 "		75	20	5
1981 "		64	29	7
b) Scheduled castes				
1961 Census		51	11	38
1971 "		48	30	22
1981 "		34	31	35

The percentage of agricultural labourers to total working population increased to a sizeable extent in 1971. A further increase in percentage of agricultural labourers in 1981 indicated a continuous process of shifting from cultivation to agricultural labour in the State among the listed classes. In the case of S.T., the percentage of agricultural labourers increased from 4 in 1961 to 29 in 1981 and in the case of S.C., the corresponding figures were 11 in 1961 and 31 in 1981. The position indicates that the working population belonging to S.T. and S.C. became economically weaker than before in view of the continuous increase in the percentage of agricultural labourers associated with decrease in percentage of cultivators over the twenty years from 1961.

Results of scrutiny of the records in respect of some of the schemes for economic uplift are indicated below :

(a) *Scheme for cattle colony*

According to the scheme for cattle colony in tribal settlement areas, introduced in 1978-79, the Government was to pay subsidy at 75 per cent of the purchase cost of the milch cows supplied and remaining 25 per cent of the cost was to be borne by the beneficiaries on obtaining loan from the nationalised banks. The 50 families covered under Takarjala Unit in 1979-80 and 52 families under Jumerdhepa Unit in 1980-81 have received so far (September 1982) 68 and 52 milch cows respectively for which the department paid cent per cent subsidy on the purchase cost. Specific reasons for such relaxations were not available on record.



A unit of 50 tribal families was to get each year two crossbred cows per family but none of the 3 units selected during 1978-79 to 1980-81 has got the full supply of the cows (September 1982). In none of the cases, the supply was completed within the year of selection. The details are given below :

Name of unit	Year of selection	Number of cows to be supplied	Number of cows actually supplied	Period of supply
Gurupada Colony	1978-79	100	87	January 1979 to June 1981
Takarjala	1979-80	100	68	September 1980 to August 1981
Nagicherra	1980-81	100	33	-do-

While the scheme envisaged that the Animal Husbandry Department would provide crossbred cows for this purpose, 80 out of 87 supplied at Gurupada Colony, 61 out of 68 supplied at Takarjala and 27 out of 33 supplied at Nagicherra were of the *deshi* breed (local). It is not clear how the *deshi* cows (un-improved breed) will be in lactation for 300 days and produce on an average 5 litres of milk daily to ensure production of 3,000 litres per year per family and make this scheme an employment oriented one as envisaged. Moreover, the department could neither furnish any criteria followed in selection of the families nor could state whether they were actually below the poverty line at the time of the selection. It was also not investigated whether there was any appreciable change in the economic conditions of the families brought under the scheme.

The Director of Animal Husbandry informed (September 1981) the Director of Welfare for S.Ts and S.Cs that the rates of purchase of milch cows from the open market were Rs. 1,000 to Rs. 1,200 each in the case of *deshi* cows and Rs. 2,500 to Rs. 4,500 each in the case of crossbred cows. Between January 1979 and June 1981, only 87 cows (7 crossbred and 80 *deshi*) were received by the 80 families of Gurupada Colony. Even if the maximum rates are taken into account the total cost of 87 cows works out to Rs. 1.28 lakhs and the Government share to Rs. 0.96 lakh, against which Rs. 1.75 lakhs were shown to have been spent. Thus, an excess expenditure of Rs. 0.79 lakh was incurred by the Government on purchase of the cows.

(b) *Establishment of large-sized multipurpose societies (LAMPS)*

In November 1976, 39 LAMPS were organised in the tribal sub-Plan area to function as integrated credit-cum-marketing organisations and in 1980-81, 10 more societies were added. They were to provide to their members cash credit facilities in the form of agricultural production credit or consumption credit, supply agricultural in-puts, distribute consumer goods and arrange marketing of agricultural and minor forest produces. Though organised in November 1976, these did not function before May 1978 when the Government started providing Managing Directors after a gap of 18 months.

Unless the societies could effectively link credit with marketing of agricultural and minor forest produces of the members, the ultimate benefits of cash credit facilities would not accrue to them. However, except in marketing of jute as one of the major agricultural crops, much headway could not be made by the societies in other agricultural products.

The assistance provided to the LAMPS in the form of cash credit facilities during 1979-80 to 1980-81 was as follows :

Year	Number of LAMPS involved	Consumption credit	Production loan
		(in lakhs of rupees)	
1979-80	39	16.93	38.53
1980-81	49	18.40	53.00

The following is the total volume of business performed by the LAMPS as compiled by the Registrar of Co-operative Societies.

Year	Number of LAMPS functioning	Total value of jute marketed	Total value of forest produce marketed	Turnover of essential commodities handled
		(in lakhs of rupees)		
1978-79	39	9.74	0.53	20.05
1979-80	39	45.99	0.68	107.88
1980-81	49	26.44	0.40	200.00
1981-82	49	Not available	Not available	Not available



(c) *Scheduled Tribes/Castes Co-operative Development Corporation*

With the objectives of purchasing lands from tribals who were constrained to sell it and reselling the land later on to landless tribals on easy instalments, taking up settlement of S.Ts and S.Cs on Government *Khas* lands on sound economic footing and providing various opportunities to the dispersed tribals as well as S.Cs for establishing themselves in vocational trades, the Tripura Scheduled Tribes Co-operative Development Corporation and Tripura Scheduled Castes Co-operative Development Corporation were set up in August 1979. During 1979-80 to 1981-82, the Government contributed share-capital of Rs. 24.00 lakhs (State Plan : Rs. 12.50 lakhs ; Central assistance : Rs. 11.50 lakhs) to the S.T. Corporation and Rs. 19.08 lakhs (State Plan : Rs. 10.00 lakhs ; special Central assistance : Rs. 1.25 lakhs ; Centrally Sponsored Scheme : Rs. 7.83 lakhs) to the Scheduled Castes Corporation. During the co-operative years 1979-80 to 1980-81, the Corporations did not perform any developmental activities. In the co-operative year 1980-81, the Scheduled Tribes Corporation and Scheduled Castes Corporation in conjunction with the Tripura Gramin Bank and Tripura State Co-operative Bank advanced margin money loan (shared by the Corporations and the banks at 25 : 75 ratio) of Rs. 4.98 lakhs to 3,512 S.T. families and Rs. 1.16 lakhs to 175 S.C. families between March and June 1982 for vocational trades like cultivation, fisheries and animal husbandry. The Corporations, however, have not evolved so far (September 1982) any machinery to exercise proper watch over utilisation of the loans so advanced and ensured establishment of income generating assets by the identified groups.

(d) *Reclamation of land*

An allocated amount of Rs. 0.49 lakh was shown to have been spent on the scheme for reclamation of 19 acres of land to be ultimately distributed amongst the colonists at Paschim Ganda Cherra Tribal Colony taken up in 1975-76. A spot enquiry by the Legislative Committee on Welfare of Scheduled Tribes and Scheduled Castes constituted in March 1978, however, disclosed (March 1979) that no such reclama-

tion had been done. There was nothing on record to indicate that the matter had been probed into by the Government for taking suitable action for such serious lapse.

3.4.4 *Health, housing and other schemes*

(a) As per block accounts, 21 ring wells had been sunk at Jagabandhupara Model Tribal Colony. The Legislative Committee on Welfare of S.Ts and S.Cs, however, reported in March 1979 that on a spot enquiry by it, only 14 ring wells were found. The cost of 7 ring wells not found on physical verification was Rs. 0.39 lakh. Though the matter was pointed out by the Committee more than two and a half years ago, the Government did not prove into the case to take suitable action against such serious lapses (September 1982).

(b) The Department spent Rs. 1.44 lakhs on construction, repair and maintenance of tribal rest houses during 1974-75 to 1978-79. The Legislative Committee reported in March 1979 that out of 16 such rest houses, 13 remained vacant throughout the year. This was attributed by the Committee to absence of wide publicity amongst tribals about the purpose of the rest houses and selection of sites of the rest houses without assessment of the actual needs of the tribals.

(c) According to the report of the Commissioner of S.Ts and S.Cs for 1974-75, inter-caste marriages actually help to loosen caste barrier and are a prelude to the casteless society. In 1977-78, the State Government started the Tripura Inter-Caste Marriage Awards Scheme with provision for award of cash grant of Rs. 2,000 and an appreciation certificate to a couple of inter-caste marriage between a caste Hindu and a member belonging to some specified S.C. communities. No expenditure was, however, incurred under the scheme upto 1981-82. The Government stated in July 1978 that owing to absence of application from any eligible couple till that date, no expenditure could be incurred. The department could not, however, produce any records to indicate that any wide publicity of the scheme had been given through mass media like radio and newspaper.



An eligible couple (bride : Caste Hindu ; bridegroom : Muchi) of Dharmanagar, North Tripura District prayed for cash award under the scheme in February 1980-81. The department took 15 months to complete the enquiry and other formalities in settlement of the case and the cash award was sanctioned only in May 1982.

#### 3.4.5 *Aid to voluntary organisations*

Under this scheme, the grants are sanctioned by the State Government to organisations to enlist their co-operation in education, propaganda in the sphere of untouchability and medical care for the welfare of scheduled castes and scheduled tribes. The State Government released Rs. 4.12 lakhs as grants to 4 organisations for utilisation in the fields of education and health care during 1974-75 to 1980-81, out of which only Rs. 4.07 lakhs were spent leaving an unutilised balance of Rs. 0.05 lakh with these organisations.

The utilisation certificates for grants-in-aid of Rs. 0.90 lakh paid to Harijan Sebak Sangh, Tripura Council of Child Welfare and Gandhi Gram Bikash Samiti in 1979-80, 1980-81 and 1981-82 which were due to be submitted by the Director of Welfare for Scheduled Castes and Scheduled Tribes to the Accountant General by June 1980, June 1981 and June 1982, respectively have not yet been received (May 1983).

Tripura Adim Jati Sebak Sangh did not furnish any statement of the accounts duly audited by a Chartered Accountant for the grants-in-aid of Rs. 0.13 lakh received by the Organisation in 1979-80. The Director, however, submitted a utilisation certificate for the whole amount to the Accountant General in June 1980. The basis on which the utilisation certificate was issued by the Director without getting a copy of the audited accounts was not made available to Audit. The organisation also did not submit, as per rules, any detailed report of the work done out of the grants received by it during the year. There was also nothing on record to show that any officer of the Government had ever visited the Organisation and exercised any scrutiny over the utilisation of funds received by the organisation in 1979-80.

The Government, however, did not make any evaluation of the scheme implemented by the organisations or the role of these organisations in the field of welfare of backward classes, though the Study Group II of the Parliamentary Committee on Welfare of S.Cs and S.Ts called for such evaluation in October 1976.

According to the specific instructions issued by the Government of India in August 1961 and the rules framed by the State Government, it was obligatory on the part of the department to obtain before disbursement bond sureties in which the organisations were to undertake to fulfil certain conditions, to appoint a nominee of the Government as a member of the Managing Committee of the non-official organisation to be associated with formulation and successful implementation of the scheme and maintain account of permanent and semi-permanent assets acquired by the non-official organisation wholly or mainly out of the Government grants being posted from the annual accounts furnished by the non-official organisations. None of the provisions was, however, followed by the department. The Organisations did not furnish any annual accounts of assets nor did the department call for the same.

#### 3.4.6 *Integrated Tribal Development Project*

In the new strategy for tribal development from 1974-75 onwards, finalisation of the sub-Plan is only the first step. The Integrated Tribal Development Projects have to be prepared keeping in view the problems of specific areas to bring all fragmented efforts for development in the area taken up by various agencies under a single project.

The Government of India issued (August 1974) instructions to the State Governments that the entire sub-Plan area would have to be covered by Integrated Tribal Development Projects by the end of 1975-76. Rupees 0.80 lakh were spent in 1976-77 for preparation of a report on the Integrated Tribal Development Project for North Tripura District through Agricultural Finance Corporation, Bombay. The project Report which was received in 1976-77 has not, however, been implemented so far (September 1982). While a similar project report for South Tripura District was





prepared departmentally in 1980, the project was not implemented. Reasons for non-implementing the project report were not furnished. In respect of West Tripura District, the project report has not been completed (September 1982).

### 3.4.7 Research and training

(a) The Government of India issued (September 1969) instructions to appoint a Sociologist as Director of Research to work on the problems of the tribals within the State and collect data to facilitate formulation of development policies. Accordingly, the Directorate of Research was set up in November 1970. The organisation was being looked after by the Director of Welfare for Scheduled Tribes and Scheduled Castes in addition to his own duties except during November 1970 to August 1971 and April 1975 to September 1975 when a full time Director was in position. None of the holders of the post was, however, a sociologist as required. The post of one Research Officer created in December 1978 remained vacant (September 1982).

Rupees 11.02 lakhs were spent during 1974-75 to 1981-82 on the organisation under non-Plan, Plan and Centrally sponsored schemes, but due to absence/inadequacy of qualified personnel, the organisation remained ineffective in that the main objective of assistance by building a data bank on all aspects of the tribal life in the region could not be achieved by the Directorate during its existence of 12 years. No studies on the impact of a large number of schemes being implemented for welfare of scheduled tribes in and outside the sub-Plan area could also be undertaken despite recommendation of the Commission for Scheduled castes and Scheduled tribes for the year 1978-79.

(b) Against the available resources of Rs. 1.40 lakhs from the Government of India for utilisation under the Centrally sponsored scheme for research and training during 1974-75 to 1977-78, Rs. 0.24 lakh only being 17 per cent of the available resources were utilised during the period. No training was imparted to the personnel working in tribal areas as envisaged.

Against the target of preparation of 15 monographs to survey socio-economic conditions of different tribes

1978-79 to 1981-82, only 8 were prepared. There was no achievement against the target for completion of two basic and two applied research projects during 1980-81 and 1981-82. In respect of training, the achievement was for 6 batches against the target of 13 (each batch to contain 10-15 trainees) during 1979-80 to 1981-82.

(c) Each tribal research institute is supposed to constitute a Research Advisory Committee to review the research work and suggest topics for conducting research. No such committee has, however, been constituted (September 1982).

### 3.4.8 Evaluation

The Legislative Committee on Welfare of Scheduled castes and Scheduled tribes issued instructions in March 1979 to the department to make an evaluation of the work done till then and assess if the expenditure incurred for development of scheduled castes and scheduled tribes was commensurate with the achievement and to submit the report to the Committee within six months. The department has not, however, conducted any such evaluation (September 1982).

The Legislative Committee on Welfare of Scheduled castes and Scheduled tribes in its first report presented in March 1979, stated that in spite of clear instructions from the Government of India as to who would be treated as belonging to backward community (other than S.Ts and S.Cs), the department had no clear idea in this respect. The Committee expressed concern as to how the department being entrusted with the welfare of backward classes had not maintained any figure regarding their exact number. The Committee advised the Government to exercise its discretion to choose the criteria for determining backwardness, preferably by applying economic test rather than going by caste on the line of recommendation by the Government of India, to make a census of backward classes (other than S.Ts and S.Cs) and frame schemes for their development and upliftment. Action taken on the report is awaited (March 1983).



### *Allocation of resources*

While 59 per cent (3.44 lakhs) of the total scheduled tribes population (5.84 lakhs) in the State reside in the sub-Plan area and the sub-Plan aimed at reducing the gap between the levels of development in the sub-Plan and non-sub-Plan areas, only 51 per cent (Rs. 27.00 lakhs) out of a divisible pool of resources (Rs. 53.09 lakhs) for educational development in the backward class sector (scheduled tribes) in 1980-81 under the State Plan had been allocated for sub-Plan area and the actual expenditure was 53 per cent (Rs. 27.03 lakhs) of the total expenditure (Rs. 51.12 lakhs). In 1981-82 also, only 37 per cent (Rs. 9.45 lakhs) of the total provision (Rs. 25.40 lakhs) for educational development and 28 per cent (Rs. 0.60 lakh) of the total provision (Rs. 2.15 lakhs) for health, housing, etc., had been allocated for sub-Plan area. The actual expenditure figures were not available. The department could not clarify (March 1983) the basis on which such allocation had been made.

### *Non-adjustment of drawal of abstract contingent bills*

The adjustment bills against drawal of Rs. 6.84 lakhs on abstract contingent bills in 1979-80 (Rs. 3.75 lakhs) and 1980-81 (Rs. 3.09 lakhs) by the Animal Husbandry Department for implementation of various schemes for the benefit of scheduled tribes had not been submitted to the Accountant General (March 1983). The reply from the department indicating the latest position is awaited (March 1983).

### *Non-submission of expenditure statement/progress report*

In the absence of any expenditure statement/progress report required to be submitted to the department under the scheme for "Additional subsidy for the benefit of the members of the scheduled castes and scheduled tribes through Small Farmers' Development Agency" in support of the expenditure incurred, the utilisation of Rs. 7.00 lakhs paid to the Agency during 1980-81 could not be verified (September 1982) in Audit.

### *3.4.9 Summing up.*

An expenditure of Rs. 19,68.45 lakhs was incurred upto

March 1982 for implementation of the various programmes for welfare of scheduled castes and scheduled tribes. No evaluation of the programmes implemented under various schemes was made.

There was fall in enrolment percentage to the corresponding age group at the pre-matric level in the case of scheduled castes and scheduled tribes but the Education Department neither investigated the reasons nor took remedial measures to improve it.

The pre-matriculation scholarship scheme implemented at a cost of Rs. 48.49 lakhs covered 8,162 S.T. and 9,480 S.C. students during 1974-75 to 1980-81. The enrolment of S.C. and S.T. students remained at constant level upto 1978-79 and there was no appreciable development in the pre-matric stage even after implementation of sub-plan and non-sub-plan schemes.

Number of scholars brought under the post-matric scholarship schemes decreased partly due to inadequate assistance or poor facilities available in the pre-matric stage.

The number of hostels for S.C. and S.T. boys and girls studying at the school level declined from 72 in 1973-74 to 64 in 1980-81. Percentage of utilisation of resources provided under the centrally sponsored schemes for construction of S.C./S.T. girls' hostels was very low during 1972-73 to 1980-81. The number of S.C. and S.T. students who had been imparted vocational training was much less than the in-take capacity.

There was under-utilisation of the available resources under Book Bank Scheme, despite the need.

Effective steps to ensure proper utilisation of grants-in-aid paid to various voluntary organisations for welfare of scheduled tribes and scheduled castes were not taken.

The integrated Tribal Development Projects required to be introduced by the end of 1975-76, have not been implemented (March 1983).



The Research and Training have been ineffective due to absence/inadequacy of qualified personnel.

No action has been taken for identification of the backward classes other than scheduled tribes and scheduled castes.

The above points were referred to the Government in October 1982 ; reply is awaited (June 1983).

## CHAPTER IV

### WORKS EXPENDITURE PUBLIC WORKS DEPARTMENT

#### 4.1 *Avoidable extra expenditure*

In response to 3rd call, the Executive Engineer, Ambassa Division received (January 1979) two valid tenders for the work "Construction of A. B. road/Section III/portion from 17/2 F to 27/7 F/SH. preparation of sub-grade and brick soling from 22 M.P. to 27/7 F". The rates were 72.94 and 84.79 per cent above the estimated cost. While the lower tender was rejected by the Executive Engineer on the ground of high rate and poor performance of the contractor in other works under the division, no negotiation was attempted with the second contractor. Instead, tenders continued to be invited until the 10th call when the work had to be awarded (April 1981) to the same contractor at the negotiated rate of 214.16 per cent above the modified estimated cost. This resulted in avoidable extra expenditure of Rs. 1.68 lakhs.

The Government stated (January 1983) that negotiation was not attempted with the second contractor as it was expected that a brick kiln would be got established in that area and the rates would come down, which did not materialise. The fact remains that tenders were called for initially but no attempt was made to negotiate the second offer which resulted in extra expenditure and loss of time.

#### 4.2 *Extra expenditure on procurement of Assam boulders*

In March 1980, the Chief Engineer, Irrigation and Flood Control (I F C ) directed the Superintending Engineer Gumti Medium Irrigation Project and public health that tenders for boulders might be received at Dharmanagar/Kumarghat from the suppliers as the rate at Kailashahar (near Dharmanagar) was about Rs. 268 per cubic metre (cum) and anticipated rate inclusive of cost of carriage would work out to about Rs. 470 at Maharani against the lowest rate of Rs. 650 for supply at that place. The Chief



Engineer again directed in April 1980 that tenders should be invited simultaneously at Dharmanagar and Maharani to compare the rates.

In spite of instructions from the Chief Engineer (IFC), three tenders were finalised (November 1980) by the Superintending Engineer for supply of 6,000 cubic metres of boulders at Maharani at the rate of Rs. 595 per cum, when the average rate of supply at Kumarghat along with carriage cost up to barrage site at Maharani was Rs. 558 per cum. Total quantity supplied and paid for (May—June 1982), against three work orders for 6,000 cum. to be supplied at Maharani, was 7,175 cum.

Acceptance of three tenders by the Superintending Engineer at higher rate in contravention of the instructions issued by Chief Engineer resulted in extra expenditure of Rs. 2.65 lakhs.

Government stated (March 1983) that the anticipated cost of carriage had increased and no loss was sustained by the department. The omission of the Superintending Engineer to comply with the decision of the Chief Engineer was not explained nor the basis on which rates indicated in March 1980 increased upwards in November 1980.

#### 4.3 *Extra expenditure due to defect in the notice inviting tender*

According to the approved notice inviting tender, one of the items of the work "Improvement of road from Santirbazar to A. B. Road (Job T.P./COM/933)" was for supplying and laying of bricks for edging, etc. While inviting tenders, the Executive Engineer, Southern Division No. II, Santirbazar incorporated the items as first class brick, edging, etc. The provision for supply of bricks for edging work was not excluded but made separately in the notice inviting tender floated by the Executive Engineer. The lowest tender on first call recommended by the Executive Engineer for acceptance at 37.75 per cent above the estimated cost was, however, rejected (February 1978) by the Superintending Engineer, 3rd circle, Udaipur on the ground that the nomenclature of the item did not conform to one

in the approved notice inviting tender. Fresh tenders were invited and the work was got executed on acceptance (June 1980) of the tender against the 7th call at 162.55 per cent above the estimated cost.

The omission on the part of the Executive Engineer to incorporate the correct nomenclature in the first tender and the rejection of the tender on this technical ground by the Superintending Engineer resulted in an extra expenditure of Rs. 0.86 lakh.

The matter was referred to the Government in July 1981; reply is awaited (June 1983).

#### 4.4 *Purchase of verticle turbine pumps*

Tenders were invited for providing one vertical turbine pump each with a capacity of 22000 gallons per hour for energisation purposes at (a) Carjenmura, (b) Barabhumija, (c) Sarashima and (d) Srinagar in January 1979. Two tenders were received with rates (i) Rs. 0.39 lakh except for station at (c) above and (ii) Rs. 0.39 lakh each for stations (a) and (b) and Rs. 0.42 lakh for stations (c) and (d) above. All the rates were inclusive of erection charges, excise duty and central sales tax. On a subsequent date, however, one tenderer sought increase in rate to Rs. 0.40 lakh but the tenders were rejected by the Superintending Engineer, Minor Irrigation, Flood Control and Public Health, Agartala without recording any reason on comparative statement. Thereafter, tenders were received from a supplier against second and third calls with rates as Rs. 0.42 and 0.40 lakh respectively inclusive of all charges but in both the cases tenders were rejected by the Superintending Engineer again without assigning any reasons for rejection. However, in response to fourth call (July 1979), two firms submitted their rates as Rs. 0.47 lakh and Rs. 0.50 lakh exclusive of central sales tax. After negotiation, the rate was fixed at the Rs. 0.50 lakh each inclusive of all charges and both the firms including the one whose increased rate of Rs. 0.40 lakh against the 1st call was rejected, were asked to supply 4 pumps set each in December 1979. Supplies by both the firms had been completed and erection works nearing completion (September 1982).





Thus, due to rejection of tenders in the first three calls without assigning reasons and resulted in extra financial liability of Rs. 0.64 lakh when compared with highest and lowest tenderers of the earlier calls respectively, apart from the delay in creating the facility for irrigation purposes.

The matter was referred to the Government in July 1982 ; reply is awaited (June 1983).

#### 4.5 Purchase of conductor

Electrical Stores Division, Agartala purchased during 1978-79, on order placed in August 1978, a quantity of 99.866 kilometres of 7/3. 10 mm. conductor at the rate of Rs. 2,673.52 per kilometre from a firm on Director General, Supplies and Disposal's (DGS & D) rate contract. The division, however, placed (November 1978) orders for another 200 kms. of conductor of the same specification on another firm at the rate of Rs. 3,086 per kilometre less 5 per cent rebate during the said year without availing of the benefit of D.G.S. & D. rate contract. No formal tenders had been invited for the purpose of purchasing the aforesaid 200 kilometres of conductor at a much higher rate than the D.G.S. & D. rate. This resulted in avoidable extra expenditure of Rs. 0.52 lakh.

The matter was referred to the Government in August 1982 ; reply is awaited (June 1983).

#### 4.6 Social Housing Scheme

##### 4.6.1 Introductory

Loans were obtained by the State Government from the Life Insurance Corporation of India (L.I.C.) and General Insurance Corporation (G.I.C.) as per allocations made by the Government of India, Ministry of Works and Housing from time to time during the period from 1975-76 to 1981-82 for implementation of different social housing schemes in the State. These consisted of (i) Housing for the Middle Income Group (M.I.G.), (ii) Housing for the Lower Income Group (L.I.G.) (iii) Labour Colony (iv) Rental Housing, (v) Housing for economically weaker

Sections, (vi) Housing of Harijans and (vii) Mud-wall Housing. While the loans from the L.I.C. were intended for utilisation in Middle Income Group and Lower Income Group Housing Schemes, Rental Housing Schemes and Village Housing Project Schemes (except for a sum of Rs. 9.00 lakhs allotted in January 1982 exclusively for Rural Housing Schemes), the loans from G.I.C. were intended exclusively to finance Village Housing Project schemes and construction of houses for the economically weaker sections of the society.

In respect of the L.I.C. loans, it was stipulated (December 1977) that the loan should be used for different groups in the following proportions :

(a) House-holds with income upto Rs. 350 per month	40 per cent
(b) House holds with income between Rs. 351 and Rs. 600 per month	25 per cent
(c) House-holds with income between Rs. 601 and Rs. 1,000 per month	25 per cent
(d) Rental Housing Scheme for State Government Employees	10 per cent

At the time of making allocations, it was laid down by the Government of India that the loans should be disbursed only to persons qualifying for such assistance in terms of the conditions laid down under the relevant schemes and that as far as possible the funds should be canalised through various agencies of the Government dealing with housing programmes (viz., Housing Board, etc.) who were better equipped to identify the housing needs of the targeted groups. In Tripura, the "Tripura Housing Board" was constituted in February 1981 but has not as yet taken up any work for execution (September 1982).

The implementation of some of the schemes (viz., MIG, LIG, Rental Housing Scheme and Labour Colony) against the allocations devolved on the State Public Works Department since inception and from 1980-81 implementation of one rural housing scheme (viz., Rural Housing Scheme for Rehabilitation Colony at Jogendranagar—construction of 232 mud-wall houses by granting loan at the rate of Rs. 4000 per case) has been entrusted to the District Magistrate and Collector. There was no record to



indicate that any survey had been conducted before execution of the project.

#### 4.6.2 Mobilisation and utilisation of funds

The position as on 31st March, 1982 of the loans received for the purpose of Social Housing Schemes, the cost and utilisation thereof are as in the table indicated below :

Year	Loan Received			Budget Provision	Expenditure incurred by		
	LIC	GIC	Total		P.W.D.	District Administration	Total
	(in lakhs of rupees)						
1975-76	20.00	—	20.00	—	6	6	—
1976-77	25.00	—	25.00	3.00	4.91	—	4.91
1977-78	—	—	—	15.00	17.97	—	16.97
1978-79	25.00	10.00	35.00	16.20	8.49	—	8.49
1979-80	35.00	—	35.00	13.37	15.47	—	15.47
1980-81	98.00	11.00	109.00	8.10	(—)4.21(a)	1.76	(—)2.45
1981-82	37.00	24.00	70.00	10.00	7.24	4.97	12.21
	9.00						
	249.00	45.00	294.00	65.67	49.87	6.73	56.60

Year	Interest paid			Principal repaid		
	LIC	GIC	Total	LIC	GIC	Total
1975-76	—	—	—	—	—	—
1976-77	1.30	—	1.30	0.29	—	0.29
1977-78	3.09	—	3.09	0.31	—	0.31
1978-79	4.21	0.67	4.88	2.33	—	2.33
1979-80	5.24	—	5.24	1.36	0.40	1.76
1980-81	8.23	0.99	9.22	2.39	0.40	2.79
1981-82	13.71	1.60	15.31	4.94	0.84	5.78
	35.78	3.26	39.04	11.62	1.64	13.26

(a) Expenditure of Rs. 15.79 lakhs debited initially under 'Housing Scheme from L. I. C. loans' for construction of certain LIG/MIG units which were later purchased by Government for other purposes vide sub-paragraph 3 (a) was withdrawn from this head in 1980-81 and hence minus expenditure.

An expenditure of Rs. 56.60 lakhs only was thus incurred by the Public Works Department and the District Administration upto 1981-82 leaving balance of Rs. 237.40 lakhs unutilised (March 1982) although Rs. 39.04 lakhs had been paid as interest upto March 1982. The funds were obtained much in excess of requirements entailing payment of avoidable interest.

#### 4.6.3 Implementation and ancillary matters

(a) The number of different types of houses under the schemes for construction of which sanction was accorded as also the progress attained (August 1982) are given below :

Type of houses	Number of houses to be constructed as per sanction			Amount sanctioned		
	upto 1979-80	1980-81	1981-82	upto 1979-80	1980-81	1981-82
	(in lakhs of rupees)					
i) MIG and Improved MIG	54	Nil	Nil	22.88	Nil	Nil
ii) L.I.G.	148	Nil	Nil	27.60	Nil	Nil
iii) Labour Colony	100	Nil	Nil	13.72	Nil	Nil
iv) Quarters under Rental Housing Scheme	87	64	58	33.00	22.72	40.00
v) Houses for economically weaker sections	Nil	96	Nil	...	7.27	Nil
vi) Quarters for Harijans	Nil	60	Nil	...	11.00	Nil
vii) Mud-wall Houses (Rehabilitation Colony at Jogendra-nagar).	232(a)	Nil	Nil	10.00	...	Nil



Type of houses	Number of houses constructed to end of 1981-82	Present position
i) MIG and Improved MIG	39	
ii) L.I.G.	106	
iii) Labour Colony	70	
iv) Quarters under Rental Housing Scheme	Nil	(a) Under implementation by District Administration out of total loan of Rs. 4000 payable in each case
v) Houses for economically weaker sections	Nil	1st instalment at the rate of Rs. 1000
vi) Quarters for Harijans	Nil	2nd instalment at the rate of Rs. 1500
vii) Mud-wall Houses (Rehabilitation Colony at Jogendra-nagar).	Nil	and 3rd instalment at the rate of Rs. 1500 have been paid in 169, 168 and 168 cases respectively. No completion has been reported so far (August 1982).

Apart from the houses constructed to end of 1981-82, the following works were stated to be in progress (September 1982) (i) 12 L. I. G. units and 30 labour sheds at Agartala (ii) 8 L. L. G. units, 3 M. I. G. units and 39 quarters under rental housing schemes in South Tripura District.

Thus 19.25 per cent of the loans released for construction of houses has been utilised for the purpose and 80.75 per cent of the assistance is to be spent for construction of the remaining houses, though sanction for Rs. 188.19 lakhs has been issued.

#### *Utilisation of construction units*

The M.I.G. and L.I.G. units include 12 M.I.G. units and 74 L.I.G. units which were initially intended for sale to the public and expenditure thereon was met from "483 Capital Outlay on Housing-B 1 Housing Scheme from L.I.G. loans." Accordingly, advertisements were issued in the newspapers inviting applications from prospective buyers who were also required to pay earnest money. Interest of the public in purchase of these house was, however, not encouraging and in response, only 30 applications were received together with earnest money between 1975 and 1978 by the Public Works Department.

In February 1979, Government decided that these units would not be sold to the public and accorded sanction (March 1979) to the purchase of these units for use as Government residential buildings. The earnest money received from the applicants was also refunded. In March 1979, it was also proposed by the Department to refund Rs. 15.79 lakhs being expenditure on the said units upto 1977-78 (which no longer came within the purview of Social Housing Schemes) to the L.I.G. Of these only Rs. 1.18 lakhs were refunded in that month. The rest of the amount was subsequently decided (October 1979) to be utilised on other approved Social Housing Schemes in 1979-80 though at the end of the year Rs. 64.42 lakhs of the loan remained unutilised (excluding the cost of these units) and expenditure during 1979-80 for the scheme was Rs. 15.47 lakhs only.

(b) While all the L.I.G. units purchased were being used as Nurses' Hostel, the 12 M.I.G. units along with another 6 M.I.G. units (not so purchased) in the same location (i.e. at 79 tilla, Agartala) were handed over to the Estate Officer, Public Works Department for allotment as general pool accommodation. The position of the residual units, construction of which was shown as completed was as under (September 1982) :

Name of units	Position and remarks
i) 20 nos. of MIG at Agartala	These were handed over to the
ii) 24 nos. of LIG at Agartala	Tripura Jute Mill (a State Government Company) against a proposal of Jute Mill Authority for purchase thereof. Terms and condition of purchase were yet to be finalised and no payment was received.
ii) 70 units of labour shed at Agartala	
iv) 8 units of LIG at Kumarghat	These were allotted to Class-IV employees entitled to rent-free accommodation.
v) 1 unit of MIG at Belonia	This was reported as lying vacant in June 1981. No report of occupation has been received thereafter (September 1982).



Utilisation of the constructed houses in the manner indicated above contravened the directive from the Government of India that not more than 10 per cent of the loan amount should be utilised for rental schemes of State Government Employees.

#### 4.6.4 Summing up

Out of a loan of Rs. 2,94.00 lakhs obtained during 1975-76 to 1981-82, for construction of houses under various schemes, only Rs. 56.60 lakhs were utilised for implementation of the schemes leaving Rs. 237.40 lakhs unutilised at the end of 1981-82. Sanction for construction of 278 houses under 3 schemes for Rs. 80.99 lakhs were issued though no construction was taken up.

Premature drawal of amounts has resulted in avoidable expenditure of Rs. 39.04 lakhs towards payments of interest. Absence of survey to ascertain the interest of the public in different social housing schemes resulted in utilisation of the houses initially meant for sale to the public as Government residential buildings thereby defeating the purpose for which the units were constructed.

The matter was referred to the Government in September 1982 ; reply is awaited (June 1983).

### 4.7. Rural Electrification Schemes

#### 4.7.1. Introduction

Tripura was brought within the purview of financial assistance by the Rural Electrification Corporation (REC) for implementation of REC Schemes and the first instalment of assistance was received in 1975-76. The first scheme (North Tripura District Scheme) was sanctioned in January 1975 and the work commenced in 1975-76.

The REC advanced a total amount of Rs. 6,60.02 lakhs as loan from 1975-76 to 1981-82 against 34 schemes including one for training, approved by REC for Rs. 932.50 lakhs covering 1305 villages. One scheme viz., Tripura South

Sub-Transmission Scheme, 33 KV (Bagafa to Manu, Code No. 199010) sanctioned for Rs. 31.48 lakhs in December 1977 was substituted by a new scheme, viz., South Tripura Scheduled Tribe Scheme-66 KV (Code No. 190004) sanctioned in December 1980 for Rs. 65.82 lakhs. The year-wise break-up of loans released by the REC, expenditure incurred on implementation of the Schemes, interest paid against the outstanding loans and principal repaid is shown below :

Year	Amount of loan released by the REC	Expenditure incurred	Interest paid by the Government	Principal repaid
(in lakhs of rupees)				
1975-76	41.19	...	0.32	
1976-77	16.60	20.65	2.83	
1977-78	1,21.71	95.30	7.27	
1978-79	76.54	1,39.64	12.95	
1979-80	95.20	1,51.46	18.28	
1980-81	1,58.22	1,92.41	22.26	
1981-82	1,50.56	1,76.42	34.35	3.16
	6,60.02	7,75.88	98.26	3.16

Thus, the State Government spent Rs. 8,74.14 lakhs including interest payment of Rs. 98.26 lakhs against the release of Rs. 6,60.02 lakhs by the REC for this purpose.

The loans, which carried interest of 6 per cent per annum for the first 10 years, 6½ per cent per annum from 11th to 20th year and 7½ per cent per annum from 21st to 30th year, were repayable in 30 years (with a moratorium of 5 years of disbursement of first instalment). The results of review of the records relating to the implementation of the schemes during 1975-76 to 1980-81 are contained in the succeeding paragraphs.





## 4.7.2 Target and achievements

Thirty four schemes (estimated cost : Rs. 9,32.50 lakhs) were sanctioned by the REC during 1974-75 to 1981-82 as under :

Year	Number of schemes	Sanctioned amount (in lakhs of rupees)
1974-75	1	78.97
1975-76	2	1,44.30
1976-77	6	2,12.41
1977-78	2	39.85
1978-79	5	96.59
1979-80	4	61.79
1980-81	9	2,22.18
1981-82	5	76.41
	34	9,32.50

One scheme sanctioned in December 1977 at a cost of Rs. 31.48 lakhs was substituted by a new scheme sanctioned in December 1980 at a cost of Rs. 65.82 lakhs.

The due dates of completion of the schemes alongwith principal targets to be realised on completion are indicated below :

Year	Due for completion	(a) Area Schemes ( 22 schemes )						
		Domestic connections	Industrial connections	Agricultural connections	Street light	Sub-Station	H.T. lines	L.T. lines
1980-81	3	8,307	197	465	1,238	220	450.32	504.71
						7514 KVA	KM	KM
1981-82	7	14,540	158	297	871	260	621.40	417.85
						9435 KVA	KM	KM
1982-83	6	1,040	34	17	92	85	150	87.75
						2147 KVA	KM	KM
1983-84	6	1,967	34	25	297	118	212.90	160.69
	22	25,854	423	804	2,498	2517KVA	1504.62	1171KM
						683	KM	KM
						2161KVA		

## (b) Sub-transmission Scheme (10 schemes)

Year	Due for completion	Targets	
		H.T. Line	Sub-Station KVA
1978-79	2	116.6 KM	4 Nos/5,500 KVA
1979-80	1	2.00 KM	1Nos/1,200 KVA
1980-81	1	25 KM	2 Nos/1,200 KVA
1981-82	1	15 KM	1 Nos/1,260 KVA
1982-83	2	43.34 KM	3 Nos/9,460 KVA
1983-84	3	91.00 KM	6 Nos/7,500 KVA
	10	292.94 KM	17 Nos/26,180 KVA

## (c) Lineman Training Scheme (1 scheme)

This scheme was administratively approved (January 1982) for Rs. 5.66 lakhs with provision for training of 30 linemen per year for a period of three years. The implementation of schemes has not started (August 1982).

2. The following observations are made in connection with the implementation of the schemes :

(i) Formal completion report was not available for any of the Area/Sub-Transmission Schemes (August 1982).

(ii) 10 area schemes and 5 sub-Transmission schemes due to be completed by March 1982 have not been completed so far (March 1983). The information regarding the stages of completion of the scheme was awaited.

(iii) For the Tripura South Sub-Transmission schemes sanctioned in December 1977 with due date of completion as 1979-80, which was subsequently dropped before completion, the target was 32 KM of H.T. Line and 2 Sub-stations but achievements thereagainst till the scheme was dropped could not be furnished. The expenditure against the scheme as per records of the Superintending Engineer, Construction Circle, Agartala was Rs. 3.64 lakhs. In the course of test-check of records of the Electrical Division No. VI, Udaipur, it was found that materials worth Rs. 3 lakhs had been procured in March 1980 for the



work "Construction of 33 KV overhead line from Bagafa to Manubazar" under this scheme but mode of utilisation of particulars of transfer of the materials to any other work could not be furnished. The details relating to the residual expenditure of Rs. 0.64 lakh were not available during audit and the reply from the department furnishing the details is awaited (August 1982).

3. Physical targets upto the year 1981-82 (including phased targets during the course of execution) in respect of the 22 area schemes as provided in the schemes alongwith achievements are given below :

Name of item	Target upto March 1982	Achievement March 1982
i) Number of domestic/ commercial connections	23,533	8,002
ii) Number of industrial connections	381	254
iii) Number of agricultural connections	783	291
iv) Number of street lights	2,257	671
v) H.T. Lines	1,264.22 KM	886.31 KM
vi) L.T. Lines	1,030.64 KM	973.50 KM
vii) Number of sub-stations	570	527
viii) Number of villages to be electrified*	1,128	1,019

4. Year-wise physical target for the sub-transmission schemes during the course of execution was not available. In respect of 5 sub-transmission schemes due for completion upto March 1982 (against which completion was not reported) the targets as on 31st March 1982 for H.T. line and sub-stations were 158.6 KM of H.T. line and 8 nos. of sub-stations. The achievements reported there against were 53.25 KM of H.T. line and 5 nos. of sub-stations.

5. A test-check of the departmental records revealed the following :

(a) No field survey was found to have been conducted before preparation of the REC Schemes to ascertain *inter-alia*, the topography of the villages, feasibility of

\* In the case of electrified villages, the electric line has been drawn and was available for energisation and service connection.

setting up pumps, etc., for minor irrigation schemes, potentiality of development of rural industries, expected number of consumers who would derive benefit of house connections by fulfilling the requisite conditions. In the absence of proper survey, the returns shown in the schemes, economical viability thereof and usefulness of the schemes from the view point of industrial and agricultural development could not be ascertained. Each of the area schemes as sanctioned contemplates return by way of revenue, etc., for service connections (domestic, commercial, industrial, agricultural, etc.) in a phased manner, but detailed records were not maintained for each of the schemes to show the progress achieved from time to time in this regard.

In September 1978, an Evaluation Committee with the Finance Secretary as Chairman and the Secretary (Planning) as Member Secretary was constituted by the Government for assessment of the assets created from investment of loan funds. The Committee was required to make an assessment from the year 1978-79. No evaluation report in respect of assets created from the REC loan fund could, however, be made available to Audit.

(b) Proper initial records in support of the figures of achievements (viz., as per proforma of the register supplied by the REC for recording of the progress of work in detail) were not maintained. The revenue earned to date from REC schemes could not be assessed as separate sets of records in this regard were not maintained by the department.

(c) The works were executed mostly departmentally and to a small extent through contractors. Quantum of works done through contracts could not be ascertained. For the works executed departmentally, no measurement was recorded.

(d) Neither the division of expenditure between "Materials" and "Labour" was available for nor was the Register of works maintained properly. The mode of verification of the utilisation of materials in the works was not known in the absence of recorded measurements for



various zone departmentally. Site Accounts of material were also not properly maintained and physical verification of the materials at site not regularly conducted.

(c) Eighty eight non-schemes villages were brought under the schemes pending approval of REC; this was reported to them (September 1981) for regularisation. Approval of REC thereto was awaited (August 1982). Cost of electrification of these villages could not be ascertained as village-wise expenditure was not recorded.

(f) No sanctioned detailed estimate for each of the schemes as a whole could be produced.

#### 4.7.3 Source of power

The State is dependent for meeting its requirement of power on three sources viz., (i) hydel power from Gumti Hydel Project (Installed capacity 10 M.W.), (ii) diesel power and (iii) power purchased from Assam State Electricity Board (ASEB). According to pro forma accounts of the Tripura Electric Supply Department prepared upto 1977-78, the power generated and the power purchased from ASEB in that year were 21.04 MKWH, 1.18 MKWH and 1.62 MKWH costing Rs. 0.17 Rs. 1.08 and Rs. 0.32 per KWH respectively. The purchase of power from ASEB had declined from year to year (14.07 MKWH in 1975-76, 6.54 MKWH in 1976-77 and 1.62 MKWH in 1977-78).

With the implementation of REC Scheme thereby bringing more areas within the fold of electricity and with acceleration in developmental activities the demand for power in the State is bound to increase. While the energy requirement and peak load were 16.92 MKWH and 5 MKWH in 1975-76, the same rose to 23.9 MKWH and 7.5 MKWH in 1977-78 and according to power forecasts made by the Central Electricity Authority in September 1979 in consultation with State Authorities, the demand would rise to 90 MKWH and 21.4 MKWH respectively in the year 1983-84 when all the current REC Schemes would be due for completion.

The main sources of power for these are Gumti Hydel Power which is being utilised to the maximum possible

extent as also the power purchased from ASEB. The successful implementation of the REC Schemes would depend on the availability of power at economical rates.

A feasibility report to utilise the recently discovered gas (by Oil and Natural Gas Commission) as fuel for generation of power in Tripura was obtained (September 1975) on payment of fee of Rs. 0.71 lakh was got prepared by a private consultant and submitted to the Central Electricity Authority for setting up a gas based thermal station (Phase I) at an estimated cost of Rs. 3.47.00 lakhs. The Planning Commission recommended a provision of Rs. 1.00.00 lakhs for the Annual Plan 1976-77 with stipulation that no expenditure should be incurred on the project till a clearance certificate was issued by the Ministry of Petroleum regarding availability of required quantity of gas. The State Government, however, decided (August 1975) to purchase a gas-turbine alternator set available with the Rajasthan State Electricity Board (RSEB). This set was installed in Bangalore in 1965 wherefrom the RSEB purchased it in 1966. The price of the alternator with its auxiliary, etc. was negotiated at Rs. 75.00 lakhs including sales tax (August 1975) and an advance of Rs. 15.00 lakhs thereagainst was paid on 3rd November 1976.

The clearance certificate of the Ministry of Petroleum regarding availability of natural gas was not received and the set earlier decided to be purchased from RSEB was, therefore, not procured. The RSEB informed the State Government in September 1977 that though the advance of Rs. 15 lakhs could be forfeited by the Board, they had decided to refund the advance. The refund has, however, not been obtained till August 1982. The department could not clarify as to, how the increasing requirement of power for operating the implemented schemes can be met.

#### 4.7.4 Other topics of interest

(a) In respect of the following villages electrification of which was shown by the Executive Engineer (Electrical) Division No. III as completed during 1976-77 to 1978-79, it



was reported (March 1981) by him to the Chief Engineer (Electrical that on spot verification, existence of H.T. and L.T. Lines was not found in these villages and as such the work was re-done in 1980-81 :

Name of village	Name of scheme	Date of electrification as shown initially	Quantum of work	Cost involve initially (in lakhs of rupees)
Montola Colony (C.C. No. 46)	Jirania-Mohanpur Block	1978-79	0.25 KM L.T. Line	0.04
Tufania Lunga (C.C. No. 312)	-Do-	1977-78	0.20 KM L.T. Line	0.03
Laxmilunga T.E. (C.C. No. 340)	-Do-	1977-78	5 KM H.T. and 2 KM L.T. line	0.78
Narayanpur (C.C. No. 387)	-Do-	1976-77	*N.A.	*N.A.
Jangalia (C.C. No. 1267)	Bishalgarh Block	1977-78	0.5 KMLT (3 phase, 5 wire) 0.5 KMLT (1 phase, 2 wire)	0.07

Information regarding the expenditure incurred in re-doing the work is awaited (April 1983).

(b) Although 1,019 villages were shown to have been electrified upto March 1982, the number actually handed over to the Maintenance Divisions concerned for energisation and service connections, etc., could not be intimated (August 1982). In the course of test-check of records of two divisions between March and July 1981, it was found that 57 villages electrified by these divisions between April 1979 and May 1980 were awaiting handing over to the Maintenance Divisions concerned for energisation and service connection, etc. Reasons for delay in handing over are not available (April 1983).

(c) In the course of audit of the records of the Electrical Division No. III, Agartala in July 1980 and the Electrical

\* Not available.

Division No. VI, Udaipur in March 1981, certain cases of theft of materials came to notice as indicated below :

(i) Large quantity of materials issued direct to works found missing during March 1980 to October 1980. The matter was reported to the police for investigation.

Findings of the department as well as police are awaited (December 1982). The cost of materials lost has also not been assessed. Besides the above, a contractor reported (August 1980) to the Executive Engineer, Electrical Division No. VI that materials valued Rs. 0.30 lakh issued to him were found missing. The amount has not been recovered from the contractor (December 1982).

(ii) Theft of various electrical materials in different sub-divisions (Electrical) under Electrical Division No. III, Agartala was reported to the Executive Engineer during 1979-80. Out of 8 such reports, only in one report of February 1980, the extent of loss was mentioned as Rs. 0.30 lakh and in other cases the amount involved was not known. The matter was reported to the Department in February 1981 ; further developments are awaited (August 1982).

(d) According to a report (April 1982) of the Superintending Engineer, Minor Irrigation and Flood Control Circle (MIFC) to the Chief Engineer, Electrical, 23 pumps of different schemes completed by MIFC in 1981-82 were not energised by the Electrical Department. No further report of energisation of these pumps was available till April 1983. In May 1981, it was reported by the Chief Engineer (IFC) and Secretary, P.W.D. to the Chief Engineer, Electrical, after inspection of certain Minor Irrigation Schemes of North Tripura District that most of the Electrical pumps were lying inoperative due to low voltage. In June 1981, it was again reported by the same authority after inspection of certain Minor Irrigation Schemes of West and South Tripura Districts that pumps of 32 different schemes programmed for in 1980-81 could not be operated till June 1981 due to non-completion of power lines or defects in the transmission lines. In May 1981, the Superintending





Name of scheme

Name of scheme	Sanctioned amount of scheme (viz. as sanctioned by REC)	Expenditure upto March 1982
	(in lakhs of rupees)	
1. North Tripura District Scheme (Code No. 199001)	78.97	1.11
2. Belonia Subroom Sub-Division Scheme (Code No. 199003)	68.19	1.04
3. Khowai Sub-Division Scheme (Code No. 199004)	31.37	49.
4. Sonamura Sub-Division Scheme (Code No. 199007)	33.75	58.79
5. Bishalgarh Block Scheme (Code No. 199008)	47.82	79.
6. Jirania-Mohanpur Block Scheme (Code No. 199009)	34.73	74.

The excess expenditure incurred has not yet been regularised (August 1982).

#### 4.7.8 Summing up

Of the 34 schemes covering 1305 villages for which a loan of Rs. 660.02 lakhs was advanced by the R.E.C. during 1975-76 to 1981-82, not a single scheme has been completed so far, despite incurring an expenditure of Rs. 775.88 lakh excluding payment of interest and one instalment of principal amounting to Rs. 101.42 lakhs. In certain schemes, the expenditure exceeded the sanctioned amount though works are yet to be completed. The actual benefit derived from the scheme as also the revenue earned against the phased targets indicated in the scheme were not available (March 1983).

No survey of the economic viability of the schemes was conducted before taking up execution and no detailed estimates were sanctioned. Records of measurements of works were not maintained by the Department. Information regarding the progress of work in each village and service connections given were not available. Separate revenue accounts for each scheme and the connected initial records were also not maintained.

Against 1,019 villages to be electrified by March 1982, no records showing the number of villages handed over to the Maintenance Division for energisation and service connection, etc., were maintained. Utilisation of power sets, tube-wells energised were affected due to frequent interruption of power supply/low voltage.

The sources of power for operating the completed schemes and the cost thereof is still indefinite although the bulk of the schemes is scheduled to be completed by 1983-84.

In 5 villages to be electrified between 1976-77 to 1978-79 (costing Rs. 0.92 lakh for four villages) no lines were found in existence by the concerned executive engineer in March 1981 and the work had to be re-done.

Cases of theft of material from different quarters were reported but detailed reports showing the nature and extent thereof as also the remedial action taken were not available.

The above points were referred to the Government in October 1982; reply is awaited (June 1983).

#### 4.8 Agartala-Udaipur-Sabrooms Road position from Biasramganj to Manubazar (32 km. to 119.8 km.)—Review

##### 4.8 Introductory

Tripura with an area of 10,451 square kilometres and a population of 20.47 lakhs (1981 census) is mainly dependent on roads for communication. The vital road links connecting the capital (Agartala) with the North Tripura and the South Tripura Districts are Assam-Agartala Road (designated as National High-way No. 44 since 1971) and Agartala-Udaipur-Sabroom Road (136 km.) respectively. The latter road constructed during 1954-1960 has existed as a State highway since 1971. The road is a very vital link from the view point of administrative needs, mobility of people and transportation of commodities, etc. Since the Indo-Pak conflict of 1965, this road had assumed strategic importance also and in 1971, the entire road (136 km.) was declared a strategic road by the Government of India. Ministry of Shipping and Transport. In July 1976, the



Engineer, MIPC reported to the Chief Engineer, Electrical that for one scheme energised on 14th March 1979, power for running the pump was available only on that date. The position relating to rectification of defects and improvement in voltage, etc., was not available (August 1982).

(e) The primary objects of rural electrification were, increase in agricultural production and stimulation in the growth of rural industries. No report of any review conducted to ascertain the benefits actually derived in these sectors by implementation of the REC schemes so far (August 1982) was available.

A general evaluation of the Minor Irrigation Schemes (connected with agricultural production and requiring electrification under REC schemes) was conducted by the Directorate of Statistics and Evaluation of the Government of Tripura on the basis of certain sample schemes of West and North Tripura Districts and a report was published by them in November 1979 which brought out, *inter alia*, the following aspects :

(i) The effectiveness of a scheme was to be judged by utilisation of the irrigation potential actually created. The Agriculture Department which was to ensure proper utilisation, was a mere spectator of the impact created and did not play any active role to influence the effectiveness of the project.

(ii) Minor Irrigation Division did not make any prior study of the water needs of an area (for which pumps are to be set up).

(iii) There were wrong locations of projects. The irrigation facilities were also not availed of for the different crops. Action, if any, taken on the evaluation report was not ascertainable from the available records.

(f) Certain schemes were found to have been monitored by the REC officials at different times and the reports, etc., sent thereon revealed defects of the following nature :

(i) Village-wise progress register was not maintained ;

(ii) Village-wise service connections were not recorded ;

(iii) The achievements were below the targets prescribed ;

(iv) REC standard of construction practices were not followed in some case ; and

(v) In respect of various areas already electrified, there were complaints of frequent interruptions in power supply and of low voltage.

#### 4.7.6 Recovery for service connections, etc.

The Chief Electrical Engineer, (March 1980) after discussion with the Chief Engineer, Irrigation Flood Control noted that :

i) The expenditure for extension of lines to pumps in the villages already electrified would be borne by the Irrigation and Flood Control Department.

ii) In respect of villages still unelectrified and covered under REC Schemes, the expenditure would be borne from the provision under REC Schemes.

iii) The expenditure for extension of line to shallow tube-wells upto 500 metres distance would be borne by the REC scheme "and the balance is to be borne by the Irrigation/Water Supply Wing for H.T./L.T. lines and Sub-Stations."

Such expenditure in the ordinary course is borne by the State Public Works Department (Electrical Wing) unless otherwise specified by the competent authority.

#### 4.7.7 Excess of expenditure on REC works

It was found on test-check that in a number of cases as shown below, the expenditure on REC works in progress exceeded the amounts sanctioned :



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The excess expenditure incurred has not yet been regularised (August 1982).

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No survey of the economic viability of the schemes was conducted before taking up execution and no detailed estimates were sanctioned. Records of measurements of works were not maintained by the Department. Information regarding the progress of work in each village and service connections given were not available. Separate revenue accounts for each scheme and the connected initial records were also not maintained.

Against 1,019 villages to be electrified by March 1982, no records showing the number of villages handed over to the Maintenance Division for energisation and service connection, etc., were maintained. Utilisation of power sets, tube-wells energised were affected due to frequent interruption of power supply/low voltage.

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Cases of theft of material from different quarters were reported but detailed reports showing the nature and extent thereof as also the remedial action taken were not available.

The above points were referred to the Government in October 1982; reply is awaited (June 1983).

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portion of the road from Manubazar to Sabroom (119.8 to 136 km.) was, however, removed from the strategic road programme due to paucity of funds leaving a total length of 19.8 km. (Agartala to Manubazar) as strategic road. Consequently to this declaration, the expenditure on its improvement became reimbursable by the Central Government.

The work for improvement of the road as a strategic road was to be done in two phases. Phase-I comprised improving geometrics, strengthening of the weak reaches of the single lane pavement, provision of 3 feet wide brick shoulder on each side as also construction of permanent bridges by replacing the semi-permanent timber (SPT) temporary bridges with target date of completion by 1982. Widening of the road to two lanes was decided (April 1977) by the Ministry of Defence to be done in phase-II to be completed by 1985.

For the purpose of execution of the work of improvement the entire length from Agartala to Manubazar was divided into three separated sections viz., Agartala to Bislamganj (0-32 km.), Bislamganj to Santirbazar trijunction (32 to 83.095 km.) and Santirbazar trijunction to Manubazar (83 km. to 119.8 km.). (83 to 83.095 km. is overlapping as indicated by nomenclature of the second and the third sections). No estimate in respect of Phase-II of the work has yet been prepared and so the work has not commenced (August 1982). Results of scrutiny of the records relating to Phase-I of the work-portion from Bislamganj to Manubazar are contained in the succeeding paragraphs.

#### 4.8.2. *Bislamganj to Santirbazar trijunction (32 to 83.095 km.)*

##### (a) *General*

On the basis of State Government's proposal in September 1972, technical approval and financial sanction for Rs. 48.59 lakhs were accorded by the Government of India, Ministry of Shipping and Transport in April 1973. The detailed estimate of the work for the same amount was technically sanctioned by the State Public Works Depart-

ment in July 1973 with target date of completion by 1974-75. The expenditure recorded against the work upto August 1982 was Rs. 55.80 lakhs and a revised estimate for Rs. 55.97 lakhs was forwarded to the Government of India in December 1979 and approval is awaited (August 1982).

##### (b) *Execution of road works*

(i) The work relating to improvement of formation, pavement and provision of hard shoulders was divided into eight groups for this portion (32 to 83.095 km.) with estimated cost of Rs. 23.77 lakhs put to tender for all the groups (except the items of pre-mix carpeting and seal coat). Tenders were floated for the first time in May/June 1973 and those for all the groups were re-called upto a maximum of 4 times between May 1973 and March 1974. In those groups, the accepted rates were lower than the rates of previous calls except for one group in which the accepted rates in second call went high by Rs. 0.15 lakh (tendered sum Rs. 3.49 lakhs against estimated cost Rs. 2.20 lakhs). Works of all the 8 groups were awarded between March 1974 and March 1975 and completed between February 1977 and February 1978 at a cost of Rs. 38.21 lakhs against the stipulated period of completion between October 1974 and November 1975.

Regrading strengthening of the weak reaches and hard shouldering were done for 20,077 sqm., 63,758 sqm. and 91,287 sqm. against the estimated quantities of 40,924 sqm., 44,325 sqm. and 91,946 sqm. respectively. Reasons for delay in completion as also the variations were neither ascertainable from the available records nor explained by the department.

The work relating to pre-mix carpeting and seal coat (estimated cost : Rs. 2.25 lakhs at labour rate) was awarded against eight separate contracts between January 1976 and November 1977 and was completed between March 1976 and March 1978 at a cost of Rs. 2.07 lakhs against the maximum stipulated period of completion of two months against each contract.

The total expenditure of Rs. 55.80 lakhs also included cost of materials (stone chips, bitumen, etc.), contingency and other miscellaneous expenditure.





Phase-I of the work (except bridges and bridge approaches) was stated to have been completed in 1978 against the target date of 1974-75 but completion report could not be shown (August 1982).

In the absence of relevant records, the reasons for delay at various stages as to whether the same was unavoidable could not be analysed.

(ii) There were no records to show that the salvagable road materials like bricks, etc., from the existing pavement area (20,077 sqm.) were sorted out and disposed of utilised to the best interest of the Government. In the estimate, no credit was given for the salvaged materials, but while communicating technical approval, it was stated by the Government of India that these should be used on the short diversions required during construction.

(iii) No credit for cost of 1491 empty bitumen drums (Rs. 0.16 lakh) was found to have been afforded to the work. The actual position of recovery of cost of empty drums from contractors/disposal of empty drums was also not available. The department could not furnish the particulars.

(c) *Bridges (32 to 83.095 km.)*

(i) Field survey—The Ministry of Defence, selected 55 bridges in January 1978 and 2 bridges in July 1979 in different strategic roads for construction/reconstruction on priority basis including 17 bridges of this portion (16 Class I and one Class III priority). Prior to receipt of the list from the Ministry, tenders were invited in November 1977 for field survey of the proposed 106 bridges in strategic roads showing a boring depth of 2,096.52 metres and the single tender received (rate Rs. 199 per metre) was rejected (November 1977). In January 1978, fresh tenders were invited and the work was awarded in September 1978 (rate Rs. 187.80 per metre) retaining the same quantity of boring depth but showing the bridges requiring field survey as 55. The time allowed for completion was 6 months. The Executive Engineer, Southern Division No. III, Udaipur reported to the Superintending Engineer, 3rd Circle,

Udaipur in November 1978 that the boring depth had not been estimated correctly and was on the lower side. The Executive Engineer was, however, instructed by the Superintending Engineer in January 1979 that the work should be executed according to the estimate and any deviation notice during execution should be reported.

In December 1979, when field survey was in progress, the contractor reported that the stipulated boring depth would cover only about 30 bridge locations and that they would be agreeable to execute the boring work for the remaining bridges provided their rate was increased by 30 per cent. No action was taken on the proposal of the contractor and in April 1980 tenders were floated again for an additional boring work of 1200 metres. The work was awarded to the same firm in October 1980 at Rs. 283.50 per metre with time of completion of one year as they were no longer agreeable to execute the work with 30 per cent increase. Work against the first contract commenced in April 1978 and was completed in December 1981 with execution of 2103.995 metres. Work against the second contract is in progress (August 1982); quantity paid for at full rate being 1076.82 metres and at part rate 147.40 metres. Upto August 1982, the contractor completed field survey for 47 bridges including 15 bridges of this portion completed against the first contract between July 1979 and February 1980.

The award of additional boring work of 1200 metres at a higher rate resulted in an extra expenditure of Rs. 1.15 lakhs. Even if the additional quantity of 1200 metres could be got executed at 30 per cent increased rate as proposed by the contractor in December 1979, an extra expenditure of Rs. 0.47 lakh could have been avoided.

(ii) *Estimates for bridges, position of award of works, etc.*

Estimates for 3 bridges with approaches (out of 17 bridges of this portion) for Rs. 13.98 lakhs, Rs. 14.82 lakhs and Rs. 22.06 lakhs sent by the State Government for approval between February and June 1980 were technically approved by the Government of India in October 1980, January 1981 and October 1981 respectively. Estimates for



seven other bridges were also sent to the Chief Engineer, Ministry of Shipping and Transport between September 1981 and June 1982 for technical approval which is still awaited (August 1982). For the seven residual bridges the estimates have not yet been prepared (August 1982).

The Ministry of Shipping and Transport stated (July 1981) that the progress of bridge works was lagging behind and stressed the need for a time bound programme. However, out of three bridges estimates for which were approved, tenders for construction of two bridges have been finalised (August 1982), but work orders are yet to be issued (August 1982). Tenders have not been invited for the third bridge till August 1982. Materials like brickbat costing Rs. 1.47 lakhs were, however, procured for the bridge works between February and April 1982. The information regarding the latest position is awaited (March 1983).

#### 4.8.3 Santirbazar Trijunction to Manubazar (83 to 119.3 km.)

##### (a) General

Technical approval and financial sanction for Rs. 78.61 lakhs (based on Tripura Schedule of Rates (TSR) 1972 with adhoc increases) were accorded by the Government of India in July 1977 in response to a proposal of the State Government in October 1976. The detailed estimate of the work for the same amount was technically sanctioned by the State Public Works Department in April 1978 (T.S.R. 1977 with adhoc increase) with target date of completion within two years. The estimate provided for regrading of 31.857 sqm., strengthening of weak reaches 34,274 sqm. and hard shouldering 65,229 sqm. The total expenditure incurred was Rs. 64.56 lakhs (August 1982) and the work is in progress. The progress of work up to August 1982 was as under :

Regarding—	22,016 sqm.
Strengthening—	21,576 sqm.
Hard shouldering—	53,305 sqm.

The reasons for delay in execution were not furnished by the department. In the absence of any systematic and proper records, the irregularity, if any, in the execution of work could also not be ascertained in audit.

##### (b) Execution of road works (83 km. to 119.8 km.)

The work relating to improvement of formation, pavement, provision of hard shoulders and carpeting, etc., was divided into different parts and groups for execution.

Tenders for the work supply and stacking of stone metal (40 mm.) for improvement work (estimated cost : Rs. 7.40 lakhs), divided into 4 groups, were invited twice in September 1977 and November 1977. Work of all the groups was awarded at Rs. 11.19 lakhs between February 1978 and March 1978 with stipulated period of completion of six months for each group. The work of two groups was completed in February 1979 and that of one group in October 1981. The work of the remaining one group on which expenditure of Rs. 11.61 lakhs has been incurred upto August 1982 is still in progress. The reasons for delay in execution of work were not on record.

Against four agreements of 1977-78 for supply and stacking of stone aggregate (40 mm.) in different reaches of the road, interim running payments of Rs. 5.33 lakhs had been made between March 1978 and September 1979 at part rates on collection of boulders at contractor's stockyard before these were broken to aggregate of required specification and stacked at the stipulated sites as required in the agreement. In the absence of any provision in the agreements for payments against boulders collected at the stockyard of the contractors such payments amounted to unauthorised temporary financial aid to the contractors. These payments were, however, adjusted in subsequent bills (from September 1979 to June 1980) as and when conversion of the boulders to aggregate and stacking, etc., at stipulated places were completed.

##### 4.8.4 Summing up

The improvement work of the road (except bridges and bridge approaches) from Bisramganj to Santirbazar trijunction due for completion by 1974-75 was completed



in 1978 i.e. after a delay of about 3 years at a cost of Rs. 55.80 lakhs against the original estimated cost of Rs. 48.59 lakhs. The portion of the work from Santirbazar trijunction to Manubazar, which was stipulated to be completed by April 1980 at an estimated cost of Rs. 78.6 lakhs, is still in progress (March 1983) though expenditure of Rs. 64.56 lakhs had been incurred upto August 1982.

Out of the 17 bridges to be constructed, estimates for 10 bridges were approved by the Government of India during October 1980 to October 1981. Tenders in respect of 7 bridges have been finalised but work orders are yet to be issued August 1982; tenders for 3rd bridge are to be invited. The approval of Government of India to estimate of 7 bridges was awaited and the estimates for 7 residual bridges have not yet been prepared (August 1982).

Unauthorised financial aid of Rs. 5.33 lakhs was given to contractors on collection of boulders pending conversion into stone aggregate and stacking at the stipulated sites as required under the contract.

Account of salvaged materials derived from regarding etc., were not maintained and utilisation thereof not shown.

The above points were reported to the Government in October 1982; reply is awaited (June 1983).

## CHAPTER V REVENUE RECEIPTS

### A-General

#### 5.1 Trend of revenue receipts

The total receipts of the Government of Tripura for the year 1981-82 were Rs. 96.65 crores against anticipated receipt of Rs. 91.30 crores. The total receipts during the year registered a decrease of \* 22 per cent over those in 1980-81 (Rs. 1,23.38 crores). Out of the total receipts of Rs. 96.65 crores, Rs. 13.48 crores represented revenue raised by the State Government, of which Rs. 5.35 crores represented "Tax Revenue" and the balance Rs. 8.13 crores "Non-Tax Revenue". The receipts from the Government of India (Rs. 83.17 crores) during the year accounted for 86 per cent of the total receipts.

#### 5.2 Cost of collection

Receipts from major sources of revenue along with cost of collection during the year 1981-82 are given below :

Source of revenue	Amount collected	Expenditure on collection	Percentage of expenditure to collection
	<i>(in lakhs of rupees)</i>		
Taxes on Agricultural Income	1.30	0.21	16
Other Taxes on Income and expenditure	37.38	0.63	2
Land Revenue	10.49	N.A.	...
Stamps and Registration Fees	67.39	7.86	12
State Excise	38.73	3.09	8
Sales Tax	3,05.18	5.35	2
Taxes on vehicles	40.22	2.83	7
Other Taxes and Duties on Commodities and Services	34.24	0.68	2

\* Decrease in revenue during 1981-82 is due to the reasons that in 1980-81 loans for non-productive purposes of Rs. 26.88 crores were written off in terms of the recommendations of the Seventh Finance Commission and credited to '068-Miscellaneous General Services' by debit to '604-Loans and Advances by the Central Government.' Such conversion of loan into grant eventually increased the revenue in 1980-81.

N.A. : Not Available.



## B-Transport Department

5.3 *Arrear in collection of road tax*

Under the Bengal Motor Vehicles Act, 1932 (extended to Tripura upto 14th December 1972) and the Tripura Motor Vehicle Tax, Act, 1972 (effective from 15th December 1972) the road tax imposed shall be payable in advance for a year or for a lesser period as may be allowed by the taxing authority. If the Taxing Officer is satisfied that in respect of any motor vehicle any tax or additional tax payable under the Act has not been paid within one month of the date on which such tax was payable, he may declare the certificate of registration of such motor vehicle to be suspended and such certificate shall thereupon be deemed to be suspended until the whole amount of tax and penalty if any, due in respect of such vehicle has been paid. Thus there is no possibility of the road tax remaining in arrear if the provisions are strictly followed by the taxing authority.

It was, however, seen (February 1981) during audit of the accounts of the Assistant Commissioner of Transport that as on 31st January 1981, collection of road tax amounting to Rs. 12.80 lakhs, relating to the period 1954 to 1976 remained outstanding. Amount of arrears for the period from 1977 onwards was not worked out by the department. It was further noticed that there was abnormal delay ranging from two to twenty-one years, in instituting certificate cases for realisation of the arrears. It could not be ascertained from the available records how the road tax remained in arrears in spite of specific provision in the Act to realise the tax in advance and declare the certificate of registration of the concerned motor vehicle to be suspended in case of failure of the assessee to pay the tax within one month of the date on which such tax was payable.

The matter was reported to Government in March 1980, December 1981 and October 1982 ; their reply is awaited (June 1983).

5.4 *Non-assessment of tax*

Under the Bengal Motor Vehicles Act, 1932 as extended to Tripura upto 14th December 1972 and the Tripura Motor

vehicles Tax Act, 1972, effective from 15th December 1972, tractors not used solely for Agricultural purposes are taxable.

In the course of audit (January 1981) of the records in the Office of the Assistant Transport Commissioner, Tripura, it was noticed that tax was not assessed in respect of one tractor, registered in April 1970, used exclusively for earth cutting of 'tilla' land as declared by the owner. Reasons for non-assessment of tax were not on records.

Non-assessment of tax led to loss of revenue of Rs. 0.93 lakh relating to the period April 1971 (when the tax became leviable) to March 1982.

The matter was reported to Government in June 1982 ; their reply is awaited (June 1983).





CHAPTER VI  
FINANCIAL ASSISTANCE TO LOCAL BODIES  
AND OTHERS

## 6.1 Grants

During 1981-82, Rs. 6,59.73 lakhs (7.26 per cent of the revenue expenditure during the year) were paid as grants as shown below :

	Amount (in lakhs of rupees)
Education institutions (including universities)	1,92.3
Village and Small industrial units	1,36.7
Individuals (persons belonging to Scheduled Castes/Scheduled Tribes and <i>Jhumias</i> )	1,29.2
Agartala Municipality	83.4
Co-operative societies	61.5
Panchyat samities	30.3
Medical and family welfare institutions	3.4
Others	22.5
Total	6,59.7

## 6.2 Utilisation certificates

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

At the end of September 1982, 9,145 certificates for Rs. 8,14.28 lakhs of grants paid upto 31st March 1981 were awaited. Of these, 8,691 certificates (Rs. 3,60.09 lakhs) relate to grants paid upto 31st March 1979. The remaining 454 certificates (Rs. 4,54.19 lakhs) relate to grants paid during the period April 1979 to March 1981. The department-wise and year-wise details of certificates outstanding are given in Appendix 6.1.

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

## CO-OPERATIVE DEPARTMENT

## 6.3 Financial assistance to co-operative societies

## 6.3.1 Investment in share capital

The Government has been rendering financial assistance to the co-operative societies in the form of share capital, loans, grants and subsidies. The investment by the Government in their share capital at the close of each of the three years ending 31st March 1982 was as under :

Year	Number of societies	Amount		Dividend received
		(in lakhs of rupees)		
1979-80	368*	1,77.53	Nil	
1980-81	461*	2,65.13	Nil	
1981-82	569*	3,52.78	Nil	

## 6.3.2 Loans and grants

The loans, grants and subsidies paid by the Government to the co-operative societies during the three years ending 31st March 1982 were as under :

Year	Loans			Grants and subsidies	
	Balance at the end of the previous year	Advanced during the year	Repaid during the year	Balance at the end of the year	paid during the year
	(in lakhs of rupees)				
1979-80	1,50.29(a)	45.48	9.51	1,86.26(a)	36.22
1980-81	1,86.26(a)	23.82	4.31	2,05.77(a)	58.75
1981-82	2,05.77(a)	61.42	0.32	2,66.87(a)	61.58

\* Includes one Industrial Co-operative.

(a) As furnished by the department ; differ from the figures in the Finance Accounts of the respective years. The difference is under reconciliation by the department (April 1983).



### 6.3.3 Default in repayment of principal and payment of interest on loans and unutilised grants and subsidies

According to Registrar, Co-operative Societies, the position of the overdue amount of principal and interest on loans and unutilised amounts of grants and subsidies paid to co-operative societies at the close of each of the three years ending 31st March 1981 was as indicated below :

Year	Overdue principal	Overdue interest	Unutilised grants and subsidies
	(in lakhs of rupees)		
1978-79	26.30	23.89	27.56
1979-80	42.05	27.01	32.73
1980-81	34.42	36.66	57.00

The amount of unutilised grants was not also adjusted in the grants sanctioned in subsequent years.

### 6.3.4 Dividend from co-operative societies

No dividend was received during the years 1977-78 to 1981-82 against the total investment of Rs. 3,52.78 lakhs as on 31st March 1982.

### 6.3.5 Societies in liquidation

It was noticed from records maintained by the Registrar, Co-operative Societies that 320 societies had gone into liquidation till the end of March 1982. The year-wise position for the last three years ending 31st March 1982 was as indicated below :

Year	Number of co-operative under liquidation at the beginning of the year	Additions during the year	Number in respect of which registrations cancelled during the year	Number at the end of the year
1979-80	257	14	1	270
1980-81	270	37	4	303
1981-82	303	17	Nil	320

The information in respect of the amount involved in share capital, loan, grant and interest due from them has not been furnished by the department (June 1983).

### 6.3.6 Delay in completion of audit

Audit (by the Registrar, Co-operative Societies) of 143 societies, out of the total number of 460 societies to which the Government had extended financial assistance in the shape of share capital, was in arrears at the end of June 1982, as indicated below :

Number of societies	Period for which accounts had not been audited
48	Five years and more
30	Four years
26	Three years
17	Two years
22	One year

The delay in audit was attributed (November 1982) by the Registrar to the following reasons :

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

### 6.3.7 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 1982, fees amounting to Rs. 0.76 lakh were outstanding. Out of this Rs. 0.05 lakh were realised during 1981-82, leaving a balance of Rs. 0.71 lakh.



### 6.3.8 Review of audited accounts

Mention was made in paragraph 7.3.10(b) of the Audit Report for the year 1979-80 about the audited accounts of the Tripura State Co-operative Bank Limited upto June 1979. Upto the end of June 1981, the Government invested Rs. 32.91 lakhs (62.5 per cent of the total paid up capital of Rs. 52.58 lakhs) and advanced Rs. 55.10 lakhs as long term loans. The following points were noticed in the review :

(i) Rupees 30.96 lakhs on account of interest were overdue at the end of June 1981 ;

(ii) Though the bank had earned a profit of Rs. 5.4 lakhs during the Co-operative year 1980-81, the cumulative loss at the end of 1980-81 was Rs. 12.30 lakhs.

The above points were referred to the Department in January 1983 ; their reply is awaited (June 1983).

## CHAPTER VII

### GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES

#### SECTION A—GENERAL

7.1 This chapter deals with the results of audit of :

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

#### SECTION B—STATUTORY CORPORATION

7.2.1 As on 31st March 1982, there was one Statutory Corporation in the State, *viz.*, Tripura Road Transport Corporation.

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

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

The accounts of the Corporation for 1979-80 disclosed a net loss of Rs. 78.66 lakhs as against a net loss of Rs. 64.68 lakhs in 1978-79. The cumulative loss of the Corporation up to 31st March 1980 was Rs. 3,39.94 lakhs. As on 31st March 1982, the State Government had contributed Rs. 5,11.85 lakhs towards the capital of the Corporation.

In terms of Section 33(4) of the Road Transport Corporations Act, 1950, the State Government is required to lay before the State Legislature, the certified accounts of the Corporation and the audit report thereon. The accounts of the Corporation for the year ended 31st March 1979 had



been audited and certified in October 1981. The certified accounts for the years 1977-78 onwards and audit reports thereon have not been presented to the Legislature so far (March 1983).

The Government stated (November 1982) that the accounts for the period from 1977-78 to 1978-79 and the audit reports thereon were under printing.

The annual accounts of the Corporation for the years 1980-81 onwards were in arrears (May 1983). The delay in compilation of the accounts was last brought to the notice of the Government in May 1983.

#### SECTION C—GOVERNMENT COMPANIES

7.3 As on 31st March 1982, there were seven Government Companies in the State including one (Tripura State Bank Limited) under liquidation. The total investment in the share capital of these Companies at the end of the year 1981-82 was Rs. 6,22.97 lakhs. This includes an investment of Rs. 3.75 lakhs in Tripura State Bank Limited (under liquidation).

The accounts of the following 6 Companies were in arrears (March 1983) :

Name of Company	Extent of arrears
1. Tripura Small Industries Corporation Limited	1976-77 to 1981-82
2. Tripura Handloom and Handicrafts Development Corporation Limited	1977-78 to 1981-82
3. Tripura Industrial Development Corporation Limited	1980-81 and 1981-82
4. Tripura Jute Mills Limited	1980-81 and 1981-82
5. Tripura Forest Development and Plantation Corporation Limited	1980-81 and 1981-82
6. Tripura Tea Development Corporation Limited	1980-81 and 1981-82

The delay in finalisation of accounts was last brought to the notice of Government in February 1983.

#### 7.4 Tripura Forest Development and Plantation Corporation Limited

##### 7.4.1 Introduction

The National Commission on Agriculture recommended (August 1972) that the State should organise a State Forest Corporation so that a massive programme of man-made forests and wood-based industries in the state public sector could be implemented by institutionalising the operations. Pursuant to the recommendation, the Tripura Forest Development and Plantation Corporation Limited was incorporated on 26th March 1976 as a Government Company with the object of acquiring from Government on lease or otherwise, rubber plantation and other plantations already existing in the State and to cultivate, develop and carry on the business of planters, sellers and dealers in rubber, citronella and other plantations with the help of institutional finance.

The execution of the project (prepared by the Forest department in March 1976) is to be completed within 10 years ending 1985-86; the Project comprises three parts as set out below :

- (i) Part I—Project roads and buildings
- (ii) Part II—Project logging, extraction and marketing
- (iii) Part III—Project plantation

The project covers a net area of 18,650 hectares distributed in 8 blocks falling within the ambit of Southern, Sadar and Northern Forest Divisions.

##### 7.4.2 Activities

The Company had undertaken the following activities :

Year	Details of the activity
1976-77	Plantation, roads and buildings
1976-77	Logging and marketing
1978-79	Integrated rural Development Programme
1978-79	Pilot project on Control of Shifting Cultivation—Rubber plantation at Warrengbari
1979-80	North Eastern Council rubber nursery at Sachirambari





### 7.4.3 Capital structure

The Corporation was registered with an authorised capital of Rs. 5 crores divided into 5 lakhs equity shares of Rs. 100 each.

As per the project report, the Government of Tripura and the Government of India were to subscribe Rs. 5 lakhs each per year for 15 years and the total subscription at the end of 15th year would be Rs. 150 lakhs.

As on 31st March 1982 the paid-up capital was Rs. 1.03.50 lakhs (State Government : Rs. 74.00 lakhs ; Central Government : Rs. 29.50 lakhs).

### 7.4.4 Working results

The accounts of the Company for 1980-81 and 1981-82 were in arrears. The scheme-wise working results for the three years up to 1979-80 are indicated below :

Name of the scheme	Profit during		
	1977-78	1978-79	1979-80
	<i>(in lakhs of rupees)</i>		
(i) Rubber	1.05	0.52	0.97
(ii) Citronella	0.01	0.08	0.18
(iii) Bamboo	0.01	0.01	0.21
(iv) Logging and Marketing	3.24	3.67	1.61
Total	4.31	4.28	2.97

The Company, however, incurred losses during the three years up to 1979-80. The loss increased from Rs. 0.61 lakh in 1977-78 to Rs. 1.75 lakhs in 1978-79 but decreased to Rs. 1.04 lakhs in 1979-80. As against the paid-up capital of Rs. 93.50 lakhs as on 31st March 1980 the accumulated loss was Rs. 4.12 lakhs. The Government stated (December 1982) that loss was inevitable up to 15th year of the project ending in 1990-91 as per Project Report.

As per agreement (February 1981) of the Company entered into with the State Government the deficit in logging and marketing activities would be borne by Government and surplus on that account would be Government's contribution to the capital of the Company ; no adjustment of surplus (Rs. 8.52 lakhs up to 1981-82) had been made (March 1983).

### 7.4.5 Implementation of Schemes

#### Plantation

It was considered (March 1976) by the Forest department that cultivation of rubber, citronella and bamboo could be taken up in the first phase of the project and cultivation on other plantation crops would be taken up gradually later on. Emphasis was laid on the cultivation of rubber, citronella and bamboo on the ground that these were the tested species being cultivated in the State with encouraging results. The project envisaged rubber plantation over an area of 5,000 hectares, citronella over 100 hectares and bamboo over 100 hectares during the span of 10 years (project period).

The year-wise phasing of the plantation programme and its achievement up to 1979-80 were as under :

Year of creation	Physical		Financial	
	Target <i>(area in hectares)</i>	Achievement	Target <i>(in lakhs of rupees)</i>	Achievement
<b>(a) Rubber plantation</b>				
Up to 1977-78	450	451.00	8.69	12.08
1978-79	500	416.50	11.59	19.07
1979-80	550	665.20	18.50	29.94
Total	1,500	1,532.70	38.78	61.09
<b>(b) Citronella plantation</b>				
Up to 1977-78	10	10.5	0.27	0.19
1978-79	5	5.0	0.11	0.15
1979-80	10	5.5	0.18	0.12
Total	25	21.0	0.56	0.46
<b>(c) Bamboo plantation</b>				
Up to 1977-78	20	10	0.11	0.13
1978-79	10	5	0.09	0.03
1979-80	20	—	0.12	—
Total	50	15	0.32	0.16



While the Company could achieve the physical target for the rubber plantation, the actual expenditure on plantation (Rs. 61.09 lakhs) exceeded the estimated expenditure (Rs. 38.78 lakhs) by 58 per cent of the estimated cost.

In the case of bamboo plantation, the achievement of physical target fell short by 35 hectares.

The Government stated (December 1982) that variation between financial target and achievement was due to increase in cost of materials and labour.

#### (a) Rubber plantation

In the existing plantation of rubber started in 1963, the yield during 1977-78 to 1979-80 contemplated in the project report was as under :

Year of tapping	Area under tapping (in hectares)	Estimated yield (in kilograms)
1977-78	50.26	25,130
1978-79	55.86	27,930
1979-80	95.53	47,765

The table below indicates the area actually tapped by the Company and production of rubber thereon :

Year of tapping	Area actually tapped (in hectares)	Anticipated production as per norm of 500 Kgs per hectare (in kilograms)	Rubber actually obtained
1977-78	55.41	27,705	28,183
1978-79	60.56	30,280	34,910
1979-80	97.76	48,880	39,132

Whereas the actual production of rubber exceeded the norms (500 Kgs per hectare of plantation tapped) during 1977-78 and 1978-79, there was shortfall in production to the extent of 9,748 Kgs during 1979-80. The value of shortfall in production of rubber during 1979-80 works out to Rs. 0.88 lakh.

The fall in production was attributed (August 1982) by the Management mainly to the tapping rules not being followed by the tappers.

The Government stated (December 1982) that plantations raised in 1971-72 which came under tapping in 1979-80 were of poor stock due to less use of fertilizers.

#### (b) Citronella production

The first citronella plantation in the State was raised in 1974-75 at Juri in an area of eight hectares in the North Division of the Company. The planting stock of Java variety was procured from Sundarbag Citronella estate of Assam. The Java variety of citronella grown at Juri proved successful.

The plants start yielding from the very first year of raising of plantation. As per project report, the yield is expected to be 30 kilograms and 50 kilograms of oil per hectare in the first year and second year onwards respectively.

As per the project report, the estimated yield from the existing and new plantation for the three years up to 1979-80 was as under :

Year	Area under plantation		Estimated yield of oil (Kilograms)
	First year of plantation (Hectares)	Other years	
1977-78	5	13	800
1978-79	5	18	1050
1979-80	10	23	1450

The table below indicates the area in hectares actually exploited, estimated and actual yield of citronella oil during the three years up to 1979-80 :

Year	Area under plantation		Estimated yield as per norm (Kilograms)	Actual yield
	First year of plantation (Hectares)	Other years		
1977-78	5.5	5	415	280
1978-79	5	17.20	1010	335
1979-80	5	22.20	1110	470
Total			2535	1085



From the above it would be seen that in all the years production fell much below the targets. The shortfall in production of Citronella oil (1-150 Kgs) during the three years up to 1979-80 resulted in a loss of revenue of Rs. 1 lakhs.

The Government stated (December 1982) that the plantations had come out well but the output of oil on distillation was not as per yield anticipated in the project report.

#### (c) Bamboo production

The State of Tripura which is a land of bamboos has *in er alia bari* and *barak* bamboos already being cultivated by the Forest department.

Adequate quantity of *bari* and *barak* bamboo \*rhizomes was anticipated (March 1976) to be available to the Company within the State. Sufficient bamboo rhizomes were also expected by the Management to be available from the older plantation area being transferred to the Company by the Forest department.

The project report envisaged that the Company would be operating 54 hectares of old plantation in 1976-77 (increased to 69 hectares in 1977-78 onwards) with a revenue yield of Rs. 1,370 per hectare. But the Company had no physical possession of 50.10 hectares of old plantation since 1976-77 and derived revenue of Rs. 0.29 lakh, Rs. 0.1 lakh and Rs. 0.56 lakh respectively during the three years up to 1979-80.

Taking 50.10 hectares of old plantations as constant since 1976-77, the shortfall in revenue (based on Rs. 1,370 per hectare per year) works out to Rs. 1.14 lakhs during the three years up to 1979-80.

The Government stated (December 1982) that the shortfall in revenue was due to poor demand in the market on account of long lead and exorbitant transport cost.

\* Root stock of bamboos.

#### 7.4.6 Inventory control

(a) The table below indicates the opening balance, purchases, consumption and closing balance of fertilizers and chemicals for the three years up to 1979-80 :

	1977-78	1978-79	1979-80
	(in lakhs of rupees)		
Opening balance	0.60	0.40	1.11
Purchases	0.90	2.67	1.78
Consumption	1.10	1.96	1.53
Closing balance	0.40	1.11	1.36
Closing balance in terms of months' consumption	4	7	11

The purchases made in excess of requirement led to blocking up of capital; the reasons for high accumulation were not on record.

(b) Against the production of Rs. 4.36 lakhs (Rubber : Rs. 3.41 lakhs ; Citronella : Rs. 0.39 lakh ; Bamboo : Rs. 0.56 lakh) during the year 1979-80 the sales amounted to Rs. 1.77 lakhs (Rubber : Rs. 0.87 lakh, Citronella : Rs. 0.34 lakh and Bamboo : Rs. 0.56 lakh). The closing stock represented mainly rubber products of Rs. 2.65 lakhs (includes closing stock of Rs. 0.11 lakh of 1978-79). The reasons for accumulation were not on record.

#### 7.4.7 Utilisation of manure

The project report envisaged that the forest soils of the State being very rich in nitrogen and in view of the fertility and chemical properties of the soils, it would be quite unnecessary to apply any fertiliser other than phosphetic in the rubber plantations.

The Divisional Forest Officer, Forest Research Division of the Government of Tripura carried out fertiliser experiments on rubber plantations in August 1974 and it was concluded that fertiliser did not have any beneficial effect on rubber plants under the conditions of Tripura soil, that the application of NPK fertiliser would be absolutely unnecessary for the rubber plantations in Tripura and phosphetic manure might be applied for the plantations.



A test-check in audit (August 1982) revealed that the Company had been utilising NPK fertilizer for rubber plantations since its inception (26th March 1976) and had utilised fertilizer worth Rs. 4.62 lakhs up to March 1980. Phosphetic manure was not purchased and utilised prior to 1980-81.

The Government stated (December 1982) that NPK fertilizer was used as per direction of the Rubber Board.

#### 7.4.8 Summing up

(a) The broad objectives of the Company are to acquire from Government on lease or otherwise, rubber plantation and other plantation already existing in the State and to cultivate, develop and carry on the business of planters, sellers and dealers in rubber, citronella and other plantations with the help of institutional finance.

(b) The Company incurred losses during the three years up to 1979-80. As against the paid up capital of Rs. 93.50 lakhs as on 31st March 1980, the accumulated loss was Rs. 4.12 lakhs.

(c) As against the norm of 500 Kgs of rubber per hectare of plantation tapped the actual production was 100 Kgs during 1979-80 with a loss of revenue of Rs. 0.38 lakh.

(d) Citronella production fell much below the anticipated yield during 1977-78 to 1979-80 which resulted in a loss of revenue of Rs. 1.19 lakhs.

(e) There was shortfall in revenue of Rs. 1.14 lakh during the three years up to 1979-80 from bamboo plantation.

(f) The Company had up to March 1980 utilised NPK fertilizer with Rs. 4.62 lakhs and had not used phosphetic fertilizer though NPK fertilizer did not have any beneficial effect on rubber plants under the conditions of Tripura and phosphetic fertilizer was considered to be beneficial.

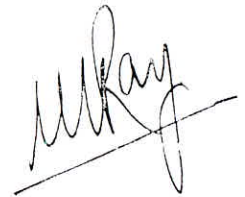
#### SECTION D—DEPARTMENTALLY-MANAGED GOVERNMENT COMMERCIAL AND QUASI- COMMERCIAL UNDERTAKINGS

#### 7.5 Electric supply undertakings

Mention was made in paragraph 7.4 of the Report of the Comptroller and Auditor General of India for the year

1980-81 about the non-compilation of the *pro forma* accounts for the years from 1978-79 onwards of 7 electric supply undertakings in the State run by the Public Works Department. The *pro forma* accounts for these undertakings for the years 1978-79 onwards have not been prepared so far (March 1983) and the working results of these undertakings are not known. However, the net drawals from the Consolidated Fund amounted to Rs. 7.07.37 lakhs during the four years up to 1981-82.

The matter was reported to Government in January 1983; reply is awaited (June 1983).



(M. L. RAY)

Accountant General, Tripura

Agartala,  
The

Countersigned



(GIAN PRAKASHI)

New Delhi,  
The

Comptroller and Auditor General of India





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APPENDICES

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## APPENDIX 1.1

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

	1980-81 (in lakhs of rupees)	1981-82	Increase (+) Decrease (-)
(A) Revenue raised by the State Government—			
(i) Tax Revenue	3,79.74	5,34.97	(+)1,55.23
(ii) Non-Tax Revenue	32,18.58	8,12.68	(-)24,05.90
<b>Total of 'A'</b>	<b>35,98.32</b>	<b>13,47.65</b>	<b>(-)22,50.67</b>
(B) Receipts from the Government of India—			
(i) State's share of Union taxes—			
(a) Taxes on Income other than Corporation Tax	2,59.73	2,62.10	(+)2.37
(b) Hotel Receipts Tax	0.10	0.21	(+)0.11
(c) Estate Duty	0.68	0.11	(-)0.57
(d) Union Excise Duties	9,33.25	10,89.00	(+)1,55.75
(ii) Statutory and other Grants—			
(a) Non-Plan grants	27,04.24	28,10.47	(+)1,06.23
(b) Grants for state Plans Schemes	43,40.78	35,82.58	(-)7,58.20
(c) Grants for Central Plan Schemes	3,12.16	2,48.26	(-)63.90
(d) Grants for Centrally sponsored Plan schemes	1,88.84	3,25.07	(+)1,36.23
<b>Total of 'B'</b>	<b>87,39.78</b>	<b>83,17.80</b>	<b>(-)4,21.98</b>
<b>GRAND TOTAL</b>	<b>1,23,38.10</b>	<b>96,65.45</b>	<b>(-)26,72.65</b>

## APPENDIX 1.2

Expenditure on revenue account  
( Reference : Paragraph 1.4, pages 3—4 )

Sector/Sub-sector of expenditure	Plan 1981-82		
	Budget estimates	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
	(in lakhs of rupees ; actuals for preceding year within brackets)		
A— General Services	<del>26.81</del> 31.89	53.10	31.42 (-0.13)
B— Social and Community Services	<del>10,22.30</del> 12,31.95	11,11.10	10,54.86 (8,31.44)
C— Economic Services—			
(a) General Economic Services	<del>2,37.96</del> 318.92	2,88.35	2,70.69 (1,65.10)
(b) Agriculture and Allied Services	<del>15,22.26</del> 16,33.92	16,80.81	16,50.45 (12,20.83)
(c) Industry and Minerals	<del>1,72.31</del> 152.95	1,85.62	1,66.86 (1,46.79)
(d) Water and Power Development	...	...	... (0.25)
(e) Transport and Communications	<del>5.00</del> 4.50	7.85	6.40 (3.62)
<b>Total—C—Economic Services</b>	<del>19,37.53</del> 2110.29	21,62.63	20,94.40 (15,36.59)
<b>Total—Expenditure Heads (Revenue Account)</b>	<del>29,86.64</del> 3374.13	33,26.83	31,80.68 (23,67.90)



Receipt 445-11

2-15-11.00

2-59-133.36

106

2-85-0.85

APPENDIX 1.2 Concl'd.

Sector/Sub-sector of expenditure	Non-Plan 1981-82		
	Budget estimates	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
(in lakhs of rupees ; actuals for preceding year within brackets)			
A— General Services	<del>21,92.51</del> 12984.74	25,11.24	21,46.05 (20,12.86)
B— Social and Community Services	<del>19,90.87</del> 2158.06	24,54.87	25,30.02 (32,60.51)
C— Economic Services—			
(a) General Economic Services	<del>50.84</del> 56.41	70.94	60.99 (50.71)
(b) Agriculture and Allied Services	<del>5,57.82</del> 609.46	5,77.35	6,06.86 (5,24.38)
(c) Industry and Minerals	<del>64.71</del> 72.15	68.71	68.02 (65.13)
(d) Water and Power Development	<del>1,54.24</del> 248.52	1,59.70	2,31.94 (2,05.18)
(e) Transport and Communications	<del>2,33.20</del> 251.56	2,37.71	2,57.12 (2,34.68)
Total—C—Economic Services	<del>10,54.81</del> 1238.08	11,14.41	12,24.93 (10,80.08)
Total—Expenditure Heads (Revenue Account)	<del>52,39.19</del> 6380.88	60,80.52	59,01.00 (63,53.45)

211-2306  
276-295  
296-302  
305-314  
320-321  
333-334  
337-344

Revenue 4,45,771.00

APPENDIX 1.3

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

Sector/Sub-sector of expenditure	Plan 1981-82		
	Budget estimates	Budget plus supplementary grants	Actuals
(1)	(2)	(3)	(4)
(in lakhs of rupees ; actuals of preceding year within brackets)			
A— General Services	57.64	57.64	70.10 (61.15)
B— Social and Community Services	4,11.62	4,40.89	3,98.73 (3,20.58)
C— Economic Services—			
(a) General Economic Services	1,90.45	2,44.36	1,82.58 (1,35.28)
(b) Agriculture and Allied Services	2,44.70	2,45.80	3,02.08 (2,85.13)
(c) Industry and Minerals	84.40	1,06.35	81.63 (91.48)
(d) Water and Power Development	7,69.00	7,69.00	9,12.68 (8,07.91)
(e) Transport and Communications	7,31.60	7,62.11	8,41.23 (6,23.29)
Total—C—Economic Services	20,20.15	21,27.62	23,20.20 (19,43.09)
GRAND TOTAL	24,89.41	26,26.15	27,89.03 (23,24.82)



~~18,98.00~~  
~~18,98.00~~  
~~18,98.00~~  
 18,98.00 (Actual)  
 505 - 1,33.00  
 509 - 1,500.00  
 534 - 210.00

APPENDIX 1.3 Concl. 534 - 210.00  
 Non-Plan 1981-82

Sector/Sub-sector of expenditure	Budget estimates	Budget supplementary grants	Actuals
(1)	(2)	(3)	(4)
	(in lakhs of rupees ; actuals of preceding year within brackets)		
459 A— General Services	...	...	...
477-488 B— Social and Community Services	34.50	34.50	10.28 (18.96)
C— Economic Services—			
493-500 (a) General Economic Services	...	6.67	...
505-511 (b) Agriculture and Allied Services	57.00	95.00	1,17.36 (2,51.26)
521-526 (c) Industry and Minerals	...	...	...
533-534 (d) Water and Power Development	2,00.00	2,00.00	36.29 (25.72)
537-538 (e) Transport and Communications	...	...	...
Total—C—Economic Services	2,57.00	3,01.67	1,53.65 (2,76.98)
GRAND TOTAL	2,91.50	3,36.17	1,63.93 (2,95.94)

APPENDIX 1.4

Loans and advances by the Government  
 ( Reference : Paragraph 1.6, pages 4—5 )

Year	Disbursements			Percentage variation over supplemented budget
	Budget	Budget plus supplementary grants	Actuals	
(1)	(2)	(3)	(4)	(5)
	(in lakhs of rupees)			
1979-80	1,87.70	3,19.35	2,39.04	—25
1980-81	2,85.74	3,26.08	1,86.90	—43
1981-82	2,98.37	3,41.90	2,26.14	—34

Recoveries

Year	Budget	Actuals	Percentage variation over budget
	(2)	(3)	
	(in lakhs of rupees)		
1979-80	2,01.00	1,16.33	—42
1980-81	1,45.00	1,20.22	—17
1981-82	2,41.00	1,14.65	—52





## APPENDIX

Sectoral summary for loans disbursed during  
1979-80

Categories	1979-80		
	Outstanding balance on 1st April 1979	Loans disbursed	Loans recovered
			(in lakhs)
1. Loans for Social and Community Services	10,92.88	12.65	2.76
2. Loans for Economic Services :			
(i) General Economic Services	1,50.40	45.48	9.52
(ii) Agriculture and Allied Services	1,30.48	1.63	0.26
(iii) Industry and Minerals	63.27	7.25	1.49
(iv) Water and Power Development	10.00	...	...
Total—Loans for Economic Services	3,54.15	54.36	11.27
3. Loans to Government servants etc.	1,26.82	1,72.03	1,02.30
4. Miscellaneous loans	31.03	...	...
Total	16,04.88	2,39.04	1,16.33

1.4—Concl'd.

last three years ending 1981-82

1980-81			1981-82			Outstanding balance on 31st March 1982
Outstand- ing balance on 31st March/ 1st April 1980	Loans disbursed	Loans recovered	Outstand- ing balance on 31st March/ 1st April 1981	Loans disbursed	Loans recovered	
						(of rupees)
11,48.44	10.90	2.90	11,56.44	11.05	4.41	11,63.08
1,86.36	23.82	4.30	2,05.88	61.42	0.31	2,66.99
86.17	0.06	0.25	85.98	1.59	...	87.57
69.03	15.29	2.00	82.32	10.00	2.18	90.14
10.00	...	...	10.00	...	...	10.00
3,51.56	39.17	6.55	3,84.18	73.01	2.49	4,54.70
1,96.55	1,36.83	1,10.77	2,22.61	1,42.08	1,07.75	2,56.94
31.03	...	...	31.03	...	...	31.03
17,27.58	1,86.90	1,20.22	17,94.26	2,26.14	1,14.65	19,05.75



## APPENDIX 2.1

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

(Reference : Paragraph 2.2, pages 10—15)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
<i>Grants</i>				
1.	3—Other Administrative Services	1,04,000	1,11,100	7,100
Reasons for the excess have not been intimated (June 1983).				
2.	4—Land Revenue	93,76,000	1,01,79,109	8,03,109
Reasons for the excess have not been intimated (June 1983).				
3.	9—Other Administrative Services	5,21,000	5,79,882	58,882
Reasons for the excess have not been intimated (June 1983).				
4.	11—Police	6,49,86,000	7,12,24,664	62,38,664
Excess was mainly due reportedly to payment of additional dearness allowance and construction of more accommodation, etc.				
5.	11—Other Administrative Services	86,50,000	88,10,101	1,60,101
Reasons for the excess have not been intimated (June 1983).				
6.	11—Other Transport and Communication Services (Wireless Planning and Co-ordination)	40,85,000	41,06,740	21,740
Reasons for excess have not been intimated (June 1983).				

## APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
7.	12—Jails	29,76,000	35,47,101	5,71,101
Against the provision of Rs. 29.24 lakhs for Jails, expenditure was for Rs. 35.18 lakhs. Reasons for excess have not been intimated (June 1983).				
8.	12—Secretariat Economic Services (Evaluation Organisation)	2,51,000	2,73,099	22,099
Reasons for excess have not been intimated (June 1983).				
9.	12—Other General Economic Services (Economic Advice and Statistics)	21,07,000	26,76,182	5,69,182
Excess was stated to be due mainly to payment of additional dearness allowance and purchase of plot of land for office accommodation.				
10.	13—Other Fiscal Services (Promotion of Small Savings)	1,41,000	1,44,361	3,361
Reasons for excess have not been intimated (June 1983).				
11.	13—Social Security and Welfare (Insurance Scheme)	3,000	38,221	35,221

Rs. 0.38 lakh were spent under 'Insurance Schemes' without budget provision. Reasons for incurring expenditure without budget provision have not been intimated (June 1983).



## APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
12.	14—Education	6,03,000	10,13,569	4,10,569
<p>Against the provision of Rs. 2.78 lakhs for Government Secondary Schools, expenditure was Rs. 7.22 lakhs. Rupees 1.01 lakhs were spent under 'Technical Education' against no budget provision. Reasons for excess as well as for incurring expenditure have not been intimated (June 1983).</p>				
13.	15—Roads and Water Transport	40,000	70,871	30,871
<p>Reasons for excess have not been intimated (June 1983).</p>				
14.	16—Food	1,28,00,000	1,28,96,498	96,498
<p>Reasons for excess have not been intimated (June 1983).</p>				
15.	18—Medical	3,99,74,000	4,05,56,676	5,82,676
<p>Against the provision of Rs. 2,20.05 lakhs for Hospitals, expenditure was for Rs. 2,52.38 lakhs. Against the provision of Rs. 38.51 lakhs for Dispensaries, expenditure was for Rs. 55.14 lakhs. There was also excess for Rs. 5.82 lakhs under 'Homoeopathy' (provision : Rs. 3.15 lakhs ; expenditure : Rs. 8.97 lakhs).</p>				
<p>Excess in the above three cases was due mainly to payment of additional dearness allowance, wage of cadet nurses, purchase of cobalt unit, additional requirement of diet for the patients and appointment of more staff.</p>				
16.	20—Housing	38,00,000	47,36,204	9,36,204
<p>Against the provision of Rs. 36.87 lakhs for Maintenance and Repairs, expenditure was for Rs. 6.18 lakhs. Rupees 7.05 lakhs for Police Housing Schemes were spent without budget provision.</p>				

## APPENDIX 2.1 (Contd.)

Reasons for the excess as well as incurring expenditure without budget provision have not been intimated (June 1983). Excess was partly counterbalanced by saving under other heads.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
17.	21—Information and Publicity	62,45,000	63,77,392	1,32,392
<p>Excess was mainly under 'Publication' (provision : Rs. 4.55 lakhs ; expenditure : Rs. 17.11 lakhs). Reasons for the excess have not been intimated (June 1983).</p>				
<p>Excess was partly counterbalanced by saving under other heads.</p>				
18.	22—Other General Economic Services (Improvement of Important Markets)	...	5,655	5,655
<p>The reasons for incurring expenditure for Rs. 5,655 for regulation of markets without any provision have not been intimated (June 1983).</p>				
19.	23—Secretariat-Social Community Services (Directorate of Tribal Research)	2,19,000	2,36,934	17,934
<p>Reasons for excess have not been intimated (June 1983).</p>				
20.	24—Food	48,16,000	52,28,979	4,12,979
<p>Against provision of Rs. 48.16 lakhs for direction and administration, expenditure was for Rs. 52.29 lakhs. Reasons for the excess have not been intimated (June 1983).</p>				



## APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
21.	26—Other Grneral Economic Services (Land Ceiling and Land Reforms)	57,01,000	62,64,943	5,63,943
	Reasons for excess have not been intimated (June 1983).			
22.	28—Labour and Employment	11,85,000	13,32,035	1,47,035
	Reasons for excess have not been intimated (June 1983).			
23.	29—Agriculture	4,39,73,000	4,47,10,053	7,37,053
	Against the provision of Rs. 24.20 lakhs for extension and farmers' training, expenditure was for Rs. 33.85 lakhs due mainly to increase of relief programme in the drought affected areas. There was also excess of Rs. 7.97 lakhs for fruits (provision : Rs. 42.60 lakhs ; expenditure : Rs. 50.57 lakhs).			
	Reasons for the excess have not been intimated (May 1983).			
	Excess was partly offset by saving in certain other heads.			
24.	29—Minor Irrigation	...	23,458	23,458
	Reasons for incurring expenditure without provision have not been intimated (June 1983).			
25.	30—Special and backward Areas (N.E.C. Schemes for Animal Husbandry and Dairy Development)	28,95,000	34,72,017	5,77,017

Against the provision of Rs. 0.50 lakh for Scheme for Agricultural Education and Training-Fellowship Training Programme under Animal Husbandry Department, expendi-

## APPENDIX 2.1 (Contd.)

ture was for Rs. 8.47 lakhs due mainly to constructional works of previous years completed in 1981-82. There was also excess of Rs. 8.56 lakhs for Regional Fodder Seed Production-Cum-Demonstration Farm (provision : Rs. 8.42 lakhs ; expenditure : Rs. 16.98 lakhs) due reportedly to more construction works during the year.

Excess was partly offset by saving under certain other heads.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
26.	35—Minor Irrigation	30,00,000	35,76,085	5,76,085

Against the provision of Rs. 29.20 lakhs for lift irrigation schemes, expenditure was for Rs. 35.75 lakhs. Reasons for excess have not been intimated (June 1983). Excess was partly counterbalanced by saving under 'Suspense'.

(provision : Rs. 0.80 lakh ; expenditure : Nil).

27.	36—Capital Outlay on Food	...	1,76,527	1,76,527
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Reasons for incurring expenditure under 'Buildings' without provision have not been intimated (June 1983).

28.	36—Capital Outlay on Animal Husbandry	7,30,000	15,38,927	8,08,927
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Against the provision of Rs. 1.50 lakhs for Buildings, expenditure was for Rs. 6.82 lakhs. There was also excess of Rs. 6.51 lakhs for Buildings (provision : Rs. 0.50 lakhs ; expenditure : Rs. 7.01 lakhs). Reasons for excess have not been intimated (June 1983). Excess was partly counterbalanced by saving under certain other heads.

29.	36—Capital Outlay on Dairy Development	3,65,000	4,99,195	1,34,195
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Against the provision of Rs. 3.65 lakhs for buildings, expenditure was for Rs. 4.99 lakhs. Reasons for excess have not been intimated (June 1983).





## APPENDIX 2.1 (Contd.)

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
30.	37—Capital Outlay on Public Health, Sanitation and Water Supply (Med)	32,27,000	36,62,784	4,35,784
Against the provision of Rs. 32.27 lakhs for Public Health, Sanitation and Water Supply (C.S.S.), expenditure was for Rs. 36.63 lakhs. Reasons for excess have not been intimated (June 1983).				
31.	38—Investments in General Financial and Trading Institutions (Industries)	23,00,000	29,66,600	6,66,000
Against the provision of Rs. 13.00 lakhs for Tripura Small Industries Corporation, expenditure was for Rs. 22.67 lakhs. Reasons for excess have not been intimated (June 1983). Excess was partly offset by saving under other heads.				
32.	40—Capital Outlay on Co-operation	68,86,000	78,17,983	9,31,983
Against the provision of Rs. 9.50 lakhs for Investment, expenditure was for Rs. 18.37 lakhs due reportedly to availing of the sanction from the Reserve Bank of India received at the fag end of the year.				
33.	41—Capital Outlay on Agriculture	1,88,00,000	1,93,45,672	5,45,672
Against the provision of Rs. 1,20.00 lakhs for Manures and Fertilisers, expenditure was for Rs. 1,39.50 lakhs. Reasons for excess have not been intimated (June 1983). Excess was partly offset by saving under certain other heads.				
34.	41—Loans for Agriculture	50,000	1,58,731	1,08,731

Expenditure of Rs. 1.59 lakhs for loan was incurred without provision. Reasons for incurring expenditure without provision have not been intimated (June 1983).

## APPENDIX 2.1 Concl.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
35.	43—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	3,95,00,000	4,00,35,574	5,35,574
Against the provision of Rs. 2,47.60 lakhs for other expenditure, expenditure was for Rs. 2,88.13 lakhs. Reasons for excess have not been intimated (June 1983).				
Excess was partly counterbalanced by saving under certain other heads.				
1.	1—Parliament/State/Union Territory Legislatures	37,000	38,525	1,525
Reasons for excess have not been intimated (June 1983).				
2.	3—Administration of Justice	5,85,000	14,93,918	9,08,918
3.	14—Public Works	1,50,000	2,72,928	1,22,728
Against the provision of Rs. 1.01 lakhs for Maintenance and Repairs, expenditure was for Rs. 2.24 lakhs. Reasons for excess have not been intimated (June 1983).				
4.	39—Capital outlay on Roads and Bridges	51,000	51,032	32

Reasons for excess have not been intimated (June 1983).



## APPENDIX

*Outlay and*

(Reference :

3.1

*expenditure*

Paragraph 3.4.1, Pages 33-34 )

Name of the programme	Upto 4th five year plan		During 5th five year plan (1974-75 to 1978-79)		1979-80	1980-81		1981-82		Total		
	Outlay	Expenditure	Outlay	Expenditure	Expenditure	Outlay	Expenditure	Outlay	Expenditure (Provisional)	Outlay	Expenditure	
	( in lakhs of rupees )											
State Sector Programme	475.12	489.78	283.82	267.40	120.08	115.23	128.99	119.75	153.00	148.51	1161.01	1140.67
Centrally Sponsored Programme	40.44	38.96	34.79	26.41	11.15	7.06	6.93	5.67	6.02	6.02	99.33	84.12
Programmes under Special Central Assistance	...	...	344.56	295.85	146.48	143.96	146.08	141.92	161.93	161.93	799.05	743.66
Total	515.56	528.74	663.17	589.66	277.71	266.25	282.00	267.34	320.95	316.46	2059.39	1968.45



## APPENDIX 6.1

Utilisation certificates outstanding (at the end of September 1982)

(Reference : Paragraph 6.2, Pages 86-87 )

Department	Year in which grants were paid	Utilisation Certificates			
		Outstanding on 1st October 1981		Received upto 30th September 1982	
		Number	Amount	Number	Amount
(amounts in lakhs of rupees)					
Co-operative					
upto	1972-73	4	0.22	...	...
	1973-74	1	0.38	...	...
	1975-76	2	0.60	...	...
	1976-77	7	3.58	...	...
	1977-78	6	2.37	...	...
	1978-79	52	24.13	...	...
	1979-80	4	1.61	...	...
	1980-81	29	27.87	...	...
Education	upto	1972-73	6	1.45	...
	1973-74	5	3.08	...	...
	1974-75	3	2.00	...	...
	1975-76	18	3.19	...	...
	1976-77	79	13.71	...	...
	1977-78	35	2.39	...	...
	1978-79	89	14.00	...	...
	1979-80	9	4.93	...	...
	1980-81	202	26.52	...	...
Finance	1979-80	14	8.58	...	...
General Administration	1976-77	3	0.02	...	...
	1977-78	20	0.23	...	...
	1980-81	1	0.08	...	...
Home	1978-79	1	0.60	...	...
	1979-80	1	0.54	...	...
	1980-81	1	0.54	...	...
Industries	1973-74	6	0.19	...	...
	1976-77	859	2.56	...	...
	1977-78	6,647	5.13	...	...
	1978-79	18	22.40	...	...
	1979-80	47	62.86	2	2.52
	1980-81	10	18.12	1	1.26
				9	16.86

## APPENDIX 6.1 (Concl.)

Utilisation certificates outstanding (at the end of September 1982)

(Reference : Paragraph 6.2, Pages 86-87 )

Department	Year which grants were paid	Utilisation Certificates					
		Outstanding on 1st October 1981		Received upto 30th September 1982			
		Number	Amount	Number	Amount		
(amounts in lakhs of rupees)							
Local Self-Government	1975-76	4	3.00	...	...		
	1976-77	2	8.00	...	...		
	1978-79	2	1.00	...	...		
	1979-80	32	84.00	...	...		
	1980-81	62	77.15	...	...		
Health and Family Welfare	1975-76	1	0.01	...	...		
	1976-77	19	0.63	...	...		
	1977-78	7	0.05	...	...		
	1978-79	8	6.06	...	...		
	1979-80	2	7.15	...	...		
	1980-81	15	1.08	1	0.10		
Panchayat	1975-76	14	1.44	...	...		
	1976-77	84	3.47	...	...		
	1977-78	45	5.73	...	...		
	1978-79	225	23.77	...	...		
Revenue	1974-75	2	3.59	...	...		
	1975-76	7	0.72	...	...		
	1979-80	1	0.13	...	...		
Tribal Welfare	1973-74	9	1.16	...	...		
	1974-75	94	13.81	...	...		
	1975-76	107	18.84	...	...		
	1976-77	105	32.40	...	...		
	1977-78	69	63.17	...	...		
	1978-79	26	71.01	...	...		
	1979-80	19	70.31	...	...		
	1980-81	9	66.60	...	...		
<b>Total :</b>		<b>9,149</b>	<b>8,18.16</b>	<b>4</b>	<b>388</b>	<b>9,145</b>	<b>8,14.28</b>



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