



GOVERNMENT OF TRIPURA

REPORT
OF THE
COMPTROLLER
AND
AUDITOR GENERAL OF INDIA
FOR THE YEAR
1983-84

TABLE OF CONTENTS

	Paragraph	Page(s)
Prefatory remarks		(v)
CHAPTER I		
General	1	1—7
CHAPTER II		
APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE		
General	2.1	8
Results of appropriation audit	2.2	8
Supplementary provision	2.2.01	8
Unnecessary/excessive/inadequate supplementary provision	2.2.02	9
Saving/Excess over provision	2.2.03	9
Unutilised provision	2.2.04	9—10
Significant cases of savings under schemes	2.2.05	11
Significant cases of excesses	2.2.06	11—12
Surrender of savings	2.2.07	12
Injudicious re-appropriation	2.2.08	13
Reconciliation of departmental figures	2.2.09	13
Non-regularisation of excess expenditure	2.2.10	13
CHAPTER III		
CIVIL DEPARTMENTS		
EDUCATION DEPARTMENT—		
Overpayment of dearness allowance	3.1	14
FOREST DEPARTMENT—		
Defalcation of cash balance	3.2	14—15
HEALTH AND FAMILY WELFARE DEPARTMENT—		
Family Welfare Programme	3.3	<u>15—30</u>
LABOUR DEPARTMENT—		
Inspectorate of Factories and Steam Boilers and Control of smoke nuisances	3.4	31—37

(ii)

	Paragraph	Page(s)
RURAL DEVELOPMENT DEPARTMENT—		
Integrated Rural Development Programme	3.5	37—51
National Rural Employment Programme	3.6	51—60
Rural House-Sites-cum-construction Programme	3.7	60—66
REVENUE DEPARTMENT—		
Overpayment of dearness allowance	3.8	66—67
TRIBAL WELFARE DEPARTMENT—		
Alleged defalcation of Government money and other irregularities	3.9	67—68

CHAPTER IV WORKS EXPENDITURE

PUBLIC WORKS DEPARTMENT—		
Accelerated Rural Water Supply Schemes	4.1	<u>69—75</u>
Avoidable extra expenditure due to delay in processing	4.2	75—76
Expenditure in excess of deposit received	4.3	76
Avoidable expenditure due to defective works	4.4	76—77
Extra avoidable expenditure	4.5	77—78
Purchase of high density polythene (HDP) pipes	4.6	78—79

CHAPTER V REVENUE RECEIPTS

A— General		
Trend of revenue receipts	5.1	80—81
Cost of collection	5.2	81
Variations between budget estimates and actuals	5.3	82
REVENUE DEPARTMENT—		
B— Sales Tax		
Non-imposition of penalty	5.4	82
Taxable turnover escaping assessment	5.5	82—83
FINANCE DEPARTMENT—		
C— State Lotteries		
Tripura State Lotteries	5.6	83—86

(iii)

Paragraph Page(s)

CHAPTER VI

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

Grants	6.1	87
Utilisation Certificates	6.2	87—88
Financial assistance to co-operative societies	6.3	88—90

CHAPTER VII

GOVERNMENT COMMERCIAL AND TRADING ACTIVITIES

Section A— General	7.1	91
Section B— Statutory Corporation	7.2	91—93
Section C— Government Companies	7.3	93—94
Section D— Departmentally-managed Government Commercial and <i>quasi</i> -commercial undertakings		
Electric Supply Undertakings	7.4	95

APPENDICES

2.1 Grants/Charged appropriations where excess requires regularisation	2.2.03	99
3.1 Details of short receipt of stock	3.3.5 (a)	100
3.2 Overall performance data	3.5.3	101—102
3.3 Statement showing the number of families assisted	3.5.3	103
3.4 Sectoral Distribution of Beneficiaries	3.5.3	104
3.5 Statement showing the particulars of overdrawal/overpayment of dearness allowance	3.8	105
3.6 Non-utilisation of money drawn	3.7.3	106
4.1 Statement of incomplete schemes shown as completed	4.1.3	107
6.1 Utilisation certificates outstanding (at the end of September 1984)	6.2	108—109
7.1 Summarised Financial Results of Government Companies	7.3	110—111

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 1983-84 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 1983-84.

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 1983-84 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 1983-84 have also been included, wherever considered necessary.

CHAPTER I
GENERAL

The summarised position of the accounts of the Government of Tripura emerging from the Finance Accounts for the year 1983-84 is indicated in the Statements following :

I—Statement of Financial Position of the Government of Tripura as on 31st March 1984

(Rupees in crores)

Amount as on 31.3.83	LIABILITIES	Amount as on 31.3.84	Amount as on 31.3.83	ASSETS	Amount as on 31.3.84
33.37	Internal Debt including <i>Ways and Means Advances</i> (Market Loans, Loans from Life Insurance Corporation and others)	44.19	206.95	<i>Gross Capital outlay on Fixed assest</i> (i) Investment in shares of Companies, Corporations, etc.	247.93 19.52
62.25	<i>Loans and Advances from Central Government</i> (i) Pre—1979—80 Loans (ii) Non-Plan Loans (iii) Loans for State Plan Schemes (iv) Loans for Central Plan Schemes (v) Loans for Centrally Sponsored Schemes	11.86 38.20 16.49 1.05 2.03	20.78	(ii) Other Capital Outlay <i>Loans and Advances</i> (i) Other Development Loans (ii) Loans to Government Servants and Miscellaneous Loans	228.41 21.71 18.03 3.68
17.53	<i>Small Savings, Provident Funds, etc.</i>	26.49	15.01	<i>Civil Advances</i>	0.13
9.29	<i>Deposits</i>	12.87		<i>Suspense and Miscellaneous Balances</i>	15.67
8.29	<i>Overdrafts from Reserve Bank of India</i>	5.65	13.25	<i>Remittance Balances</i>	4.04
0.50	<i>Contingency Fund</i>	0.50			
127.66	<i>Surplus on Government Accounts</i> Opening balance Add current years surplus	b/f 127.66 3.85	131.51 2.79	<i>Cash Balance</i> Departmental cash balance including permanent advances and cash balance in treasuries	1.36 1.36
<u>258.89</u>		<u>290.84</u>	<u>258.89</u>		<u>290.84</u>

21.71
20.78
93 ✓

13.25
4.00
8.77

Abstract of Receipts and Disbursements for 1983-84

(Rupees in crores)

RECEIPTS

DISBURSEMENTS

SECTION A—REVENUE

I. Revenue Receipts		1,45.03	I. Revenue Expenditure Sectors			1,41.18
(i) Tax Revenue	11.43		(i) General Services	Non-Plan	Plan	Total
(ii) Non-Tax Revenue	12.70		(ii) Social and Community Services	39.62	0.59	40.21
(iii) States' share of Union Taxes	13.73		(iii) General Economic Services	35.97	17.93	53.90
(iv) Non-Plan Grants	38.79		(iv) Agriculture and Allied Services	0.77	3.63	4.40
(v) Grants for State Plan Schemes	56.67		(v) Industry and Minerals	8.06	21.63	29.69
(vi) Grants for Centrally Sponsored Schemes/ Central Plan Schemes	11.71		(vi) Water and Power Development	0.87	2.12	2.99
			(vii) Transport and Communications	3.95	...	3.95
			(viii) Grants-in-Aid and Contributions	3.63	0.07	3.70
				2.34	...	2.34
				95.21	45.97	141.18
			II—Revenue Surplus carried over to—Section B			3.85
		<u>1,45.03</u>				<u>1,45.03</u>

RECEIPTS			(Rupees in crores)		
			DISBURSEMENTS		
SECTION B—OTHERS					
III— Opening Cash Balance including Permanent Advance and Cash Balance Investment			2.79	III—Opening overdraft from Reserve Bank of India	8.29
IV— Recoveries of Loans and Advances			1.55	IV—Capital Outlay	40.98
(i) From Government Servants	1.47			(i) General Services	1.25
(ii) From Others	0.08			(ii) Social and Community Services	7.75
				(iii) General Economic Services	2.68
				(iv) Agriculture and Allied Services	2.81
				(v) Industry and Minerals	0.80
				(vi) Water and Power Development	16.33
				(vii) Transport and Communications	9.36
V—Revenue Surplus brought down			3.85	V—Loans and Advances Disbursed	2.48
				(i) To Government Servants	1.71
				(ii) To others	0.77
VI—Public Debt Receipts			24.32	VI—Repayment of Public Debt	6.13
(i) Internal Debt other than Ways and Means Advances	9.40			(i) Internal Debt other than Ways and Means Advances	0.60
(ii) Ways and Means Advances	4.62			(ii) Ways and Means Advances	2.61
(iii) Loans and Advances from the Central Government	10.30			(iii) Repayment of Loans and Advances to the Central Government	2.92

		(Rupees in crores)	
RECEIPTS		DISBURSEMENTS	
VII— <i>Public Account Receipts</i>	135.12	VII— <i>Public Account Disbursements</i>	1,14.04
(i) Small Savings, Provident Funds, etc.	13.02	(i) Small Savings, Provident Funds, etc.	4.05
(ii) Suspense and Miscellaneous	13.48	(ii) Suspense and Miscellaneous	14.14
(iii) Remittances	86.53	(iii) Remittances	77.33
(iv) Deposits and Advances	22.09	(iv) Deposits and Advances	18.52
VIII—Closing overdraft from Reserve Bank of India	5.65	VIII— <i>Cash Balance at end</i>	1.36
		(i) Departmental Cash balances including Permanent Advances	1.36
	<u>1,73.28</u>		<u>1,73.28</u>

(Statement II)

Sources and Application of Funds for 1983-84

(Rupees in crores)

I. *Sources :*

1. Revenue Receipts	1,45.03
2. Increase in Public Debt, Small Savings, Deposits and Advances and Ways and Means Advances	30.72
	<hr/> 1,75.75

Adjustments

Less Reduction in Suspense Balance	(—) 0.66	
Add Effect on Remittance Balances	(+) 9.21	(+) 8.55
Net Funds available	<hr/>	<hr/> 1,84.30

II. *Application :*

Revenue Expenditure	1,41.18
Capital Outlay	40.98
Lending for development and other programmes	0.93
Decrease in year end overdraft	2.64
Increase in cash Balance	(—) 1.43
	<hr/> 1,84.30

2
CETG is other
contribution

(Statement III)

- 1.01 Against the additional resources mobilisation of Rs. 8.12 crores from the tax revenues anticipated at the budget stage, the increase in tax revenues (as compared with the budget) was Rs. 3.31 crores.
- 1.02 The increase in non-tax revenue by Rs. 1.42 crores was mainly on account of increase of Rs. 0.33 crore under power Project, Rs. 0.29 crore under Social Security and Welfare and Rs. 0.19 crore under Interest.
- 1.03 According to the information made available to Audit, the total amount overdue for recovery against loans advanced as on 31st March 1984 was Rs. 0.63 crore including Rs. 0.42 crore on account of interest, the defaulter being Agartala Municipality.
- 1.04 The interest paid on debt and other obligation was Rs. 7.28 crores. The interest received was Rs. 0.41 crore. The net interest burden was thus Rs. 6.87 crores representing 4.74 per cent of the total revenue receipts.
- 1.05 The assistance received from the Central Government for Central and Centrally Sponsored Plan Schemes was Rs. 11.71 crores.
- 1.06 The annual debt service obligations, according to the schedule of repayment of principal was Rs. 8.47 crores, the actual discharge was Rs. 6.13 crores.
- 1.07 With fresh investment of Rs. 2.30 crores during the current year in the various Corporations/Companies/Co-operative institutions, the total investment of the Government in shares and debentures on 31st March 1984 was Rs. 19.52 crores.
- 1.08 No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limit within which the Government may give guarantee on the security of the Consolidated Fund of the State.

CHAPTER II

APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

2.1 *General*

2.01 *The summarised position of actual expenditure during 1983-84 against grants/appropriations is as follows :*

	Original grant/ appropria- tion	Supplemen tary grant/ appropria- tion	Total	Actual expenditure	Variation Saving(—)/ Excess(+)
<i>(in crores of rupees)</i>					
I. Revenue					
Voted	1,54.14	8.65	1,62.79	1,49.66	—13.13
Charged	7.79	(a)	7.79	7.62	— 0.17
II. Capital					
Voted	63.47	3.37	66.84	65.69	—1.15
III. Public Debt					
Charged	4.80	...	4.80	6.13	+1.33
IV. Loans and Advances					
Voted	2.73	0.10	2.83	2.50	— 0.33
Grant Total	2,32.93	12.12	2,45.05	2,31.60	—13.45

2.2 *The following results emerge broadly from the Appropriation Audit :*

2.2.01 *Supplementary provision*

Supplementary provision obtained during the year worked out to 5.20 per cent of the original budget provision, as against 15 per cent in the preceding year.

(a) Actual amount is Rs. 48,000.

2.2.02 *Unnecessary/excessive/inadequate supplementary provision*

Supplementary provision of Rs. 3.06 crores obtained in 12 cases during the year proved totally unnecessary. In 3 other cases, though supplementary provision totalling Rs. 3.95 crores was obtained, the provision proved insufficient by more than Rs. 25 lakhs and 10 per cent of provision each, leaving an aggregate uncovered excess expenditure of Rs. 2.97 crores.

2.2.03 *Saving/Excess over provision*

There was a total saving of Rs. 24.49 crores in 48 grants/appropriations while in the cases of 14 other grants/appropriations, as detailed in Appendix 2.1, there was a total excess of Rs. 11.02 crores. The excesses require regularisation under Article 205 of the Constitution.

2.2.04 *Unutilised provision*

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

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

1.	3—Law Department (Voted)	31.68 (21)	Due to non-filling up of vacant posts and non-submission of bills for printing charges of electoral rolls, etc., in time by the parties concerned.
2.	6—Revenue Department—Administrative Services (Voted)	35.43 (21)	Due to non-filling up of vacant posts, non-payment of lawyer's fees and economy in expenditure.
3.	9—Chief Minister's Secretariat and Secretariat Administration Department (Voted)	49.41 (29)	Due to posts remaining vacant and economy measures.

Serial Number	Description of the grant	Amount of saving (<i>rupees in lakhs</i>) and its percentage on provision (<i>in brackets</i>)	Main reasons for saving
4. 11—	Police Department (Voted)	2,69.69 (17)	Due to (i) non-filling up of vacant posts, (ii) delay in the process of raising the Battalion and (iii) non-implementation of the recommendations made by the police Adviser not later than 1974-75 as a result of which the entire budget provision made each year for this purpose remained unutilised.
5. 13—	Co-operation (Voted)	27.40 (16)	Saving occurred under Direction and Administration, other Co-operations and Consumer Co-operatives due mainly to non-appointment of staff.
6. 15—	Electricity Department (Voted)	85.30 (19)	Awaited (September 1985).
7. 16—	Irrigation and Flood Control Department (Voted)	67.14 (23)	Awaited (September 1985).
8. 30—	Animal Husbandry (Voted)	61.58 (16)	Awaited (September 1985).
9. 31—	Forest Department (Voted)	97.07 (16)	Due to non-filling up of vacant posts and less utilisation of leave travel concession.
10. 38—	Stationery and Printing Department (Voted)	55.53 (48)	Due to vacant posts and non-adjustment of expenditure of stores received through Director General of Supplies and Disposals including Railway credit notes.
11. 39—	Finance Department (Voted)	3,06.55 (31)	Due to discontinuance of State Lottery in the public interest.
CAPITAL PORTION			
1. 13—	Co-operation (Voted)	49.06 (35)	Awaited (September 1985).
2. 24—	Food and Civil Supplies Department (Voted)	6,32.36 (24)	Awaited (September 1985)
3. 45—	Agriculture Department (Voted)	56.21 (18)	Awaited (September 1985).
4. 46—	Finance Department	87.59 (33)	Due to less demand from the Government servants for festival advance.

2.2.05 Significant cases of savings under schemes

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

Serial Number	No. and name of grant	Name of scheme/activity	Amount of saving (rupees in lakhs) and its percentage on provision (in brackets)
---------------	-----------------------	-------------------------	--

REVENUE—VOTED

1. 14—Public Works Department	Roads and Bridges	1,26.00 (100)
2. 16—Irrigation and Flood Control Department	Irrigation work	56.00 (100)

2.2.06 Significant cases of excesses

In following grants/appropriations, the expenditure during the year exceeded the provision by more than 10 lakhs and also by more than 10 per cent of the total provision :

Serial Number	Description of the grant	Amount of excess (rupees in lakhs) and its percentage (in brackets)	Main Reasons for excess
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REVENUE PORTION

1. 5—Revenue Department—Social and Community Services (Voted)	63.98 (19)	Awaited (September 1985).
2. 19—Medical Department (Voted)	1,02.33 (14)	Awaited (September 1985).
3. 33—Rural Employment Department—Water Supply and Sanitation (Voted)	89.97 (46)	Awaited (September 1985).

CAPITAL SECTION

1. 15—Electricity Department (Voted)	3,68.37 (41)	Awaited (September 1985).
2. 35—Local Self Government Department (Voted)	36.00 (85)	Awaited (September 1985).

Serial Number	Description of the grant	Amount of excess (rupees in lakhs) and its percentage (in brackets)	Main reasons for excess
3. 40—	Public Works Department—Building (Voted)	83.86 (43)	Awaited (September 1985).
4. 42—	Irrigation and Flood Control Department (Voted)	1,49.20 (14)	Awaited (September 1985).
5. 46—	Finance Department (Charged)	1,31.78 (27)	Awaited (September 1985).

2.2.07 Surrender of savings

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

Serial Number	Description of the grant	Total grant	Total saving	Unsurrendered saving and its percentage on total saving (in brackets)
(in lakhs of rupees)				

REVENUE—VOTED

1. 11—	Police Department	15,79.39	2,69.69	1,30.59 (48)
2. 16—	Irrigation and Flood Control Department	2,90.79	67.14	54.17 (81)
3. 17—	Education Department (General)	30,05.50	1,65.20	99.70 (60)
4. 39—	Finance Department	9,83.43	3,06.55	1,41.46 (46)

CAPITAL—VOTED

1. 24—	Food and Civil Supplies Department	26,56.00	6,32.36	6,32.36 (100)
2. 45—	Agriculture Department	3,04.00	56.21	54.21 (96)

(b) In the following grant provision exceeding Rs. 50 lakhs was surrendered, though there were no ~~available~~ saving, resulting in excess expenditure over the grant :

Grant (Charged)	Total grant	Actual expenditure (in lakhs of rupees)	Excess expenditure	Amount surrendered
CAPITAL—CHARGED				
46—	Finance Department	4,80.87	6,12.65	1,31.78
				1,41.31

available

Hq's
concern

2.2.08 *Injudicious re-appropriation*

Re-appropriation is transfer of funds within a grant, from one unit of appropriation where savings are anticipated to another unit where additional funds are needed. Re-appropriation is permissible only when there is a definite or reasonable chance of saving under the unit from which funds are proposed to be re-appropriated or it is meant to curtail expenditure under that unit, to meet more urgent expenditure under another. Scrutiny of re-appropriation orders relating to "Grant No. 19—Medical Department (Public Health)", revealed non-observance of this requirement. Two instances of such re-appropriation are given below :

Serial Number	Head of account	Original plus supplementary provision	Actual expenditure	Excess	Reappropriation (Reduction)
(in lakhs of rupees)					

REVENUE PORTION

1.	280-A. 2(1)—Hospital	2,97.20	3,17.49	20.29	3.61
2.	A. 2(2)—Dispensaries	69.52	79.54	10.02	1.21

2.2.09 *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 1983-84, out of 171 Controlling Officers, 11 Controlling Officers had not done the reconciliation (December 1984) involving an amount of Rs. 3,10.35 lakhs although the matter was taken up with the Government from time to time.

2.2.10 *Non-regularisation of excess expenditure*

The excess under various grants/charged appropriations during 1981-82 and 1982-83 mentioned in the Reports of the Comptroller and Auditor General of India for the year 1981-82 and 1982-83 have not yet been regularised (September 1985).

CHAPTER III

CIVIL DEPARTMENT
EDUCATION DEPARTMENT3.1 *Overpayment of dearness allowance*

As per Rule 7 of the Tripura Government Services (Revised Pay) Rules 1982 effective from 1st January 1982 as clarified vide amendment made on 31st December 1982 with retrospective effect from 1st January 1982, the dearness allowance admissible on 1st January 1982 on the revised pay was to be calculated with reference to the quantum of dearness allowance/additional dearness allowance admissible with reference to the pay in the pre-revised scale.

During test check (May 1984) of pay bills in respect of 277 employees out of 602 employees of Inspector of schools, Kamalpur it was noticed that dearness allowance for the period from 1st January 1982 to November 1982 had been drawn and paid on percentage plus quantum basis on revised pay as on 1st January 1982 less the dearness allowance admissible on 1st August 1979 but merged to pay in the revised scale in contravention of Rule 7 of Tripura Government Services (Revised Pay) Rules 1982. This had resulted in overpayment of dearness allowance of Rs. 0.68 lakh to 266 employees and no action had been taken for recovery of the overpaid amount even after receipt of the amendment orders issued on 31st December 1982. Incidentally, it may be mentioned that the dearness allowance from 1st January 1982 was calculated with reference to pay in the pre-revised scales by many other Drawing Officers even before receipt of the amendment orders dated 31st December 1982.

While admitting the fact the Government stated (February 1985) that the overdrawn amount had been worked out to Rs. 1.40 lakhs in respect of 543 employees and was being recovered from the officials concerned in 10 monthly instalments.

FOREST DEPARTMENT

3.2 *Defalcation of cash balance*

A test check (August 1984) of the accounts of the Divisional Forest Officer, Kailashahar revealed that an unspent civil advance of Rs. 0.59 lakh refunded (March 1983) by a

Range Officer and a Forester was duly entered (March 1983) in the cash book. But the progressive total of the receipt side of the cash book was reduced by the same amount on 31st March 1983 without a corresponding reduction in the total of the payment side of the cash book, which resulted in the book balance of cash being reduced by an equal amount. The closing book balance of cash on 31st March 1983 was shown as 'Nil' in the cash book which also agreed with the physical verification report recorded in the cash book at the close of 31st March 1983 though there should have been cash of Rs. 0.59 lakh.

This mistake being pointed out by Audit (17th August 1984), the Divisional Forest Officer examined the matter and reported (24th August 1984) the matter to the Police (Kailashahar) accusing an Upper Division Clerk for the defalcation of the amount (March 1983) ; findings of the police are awaited (May 1985).

Government stated (March 1985) that departmental proceedings against the Upper Division Clerk (Cashier) in connection with another defalcation was already under process. Further developments are awaited (September 1985).

HEALTH AND FAMILY WELFARE DEPARTMENT

3.3 *Family Welfare Programme*

3.3.1 *Introductory*

The Family Welfare Programme started in 1957 in the State with a view to checking the population growth at a reasonable level was intensified from 1967-68 onwards and given high priority status from the Fourth Plan (1969-74) onwards. At the end of 1983-84, 27 different schemes were in operation under the programme. The Family Welfare Programme is mainly carried out through the Family Welfare Centres located in the urban and rural areas of different districts of the State. These centres provide supplies, services and advice on Family Welfare. Thirtytwo Rural Family Welfare Centres (RFWCs) at the Primary Health Centres (PHCs), 4 (four) rural hospitals, 2 (two) Urban Family Welfare Centres (UFWCs) (Type-III), 9 (nine) Urban Family Welfare Centres in sub-Division Hospitals, one post partum (PP) centre at Victoria Memorial (V.M.) Hospital and 186 sub-centres are taking part in the implementation of the

programme. The Family Welfare Programme is also carried out by voluntary organisations and at present there are 4 such organisations in Tripura taking part in Family Welfare activities.

3.3.2 Organisation

Organisational set up for the implementation of the Family Welfare Programme in the State consists of State Family Welfare Bureau at the State level to plan and direct the programme and District Family Welfare Bureau at district level. In the rural areas, the Family Welfare Services have been made an integral part of the general medical and public health services.

RFWCs have been established at the block level and are functioning in the Primary Health Centres (PHCs) with one Medical Officer (MO) assisted by Extension Educator, Assistant Nurse and a team of field workers. Under each PHC, there are sub-centres attending to both family welfare, child health and maternity services. Each of the UFWCs is staffed with Medical Officer, Assistant Nurse, Family Welfare Workers, etc.

As on 31st December 1984, 2 posts of MOs and 10 posts of Extension Educator were not filled in.

Government stated (May 1985) that the posts of Medical Officer had been filled up recently.

3.3.3 Expenditure on the programme

Family Welfare Programme is a cent percent Centrally Sponsored Scheme. The allocation, release of funds and expenditure incurred from 1969-70 to 1983-84 are given below :

Period		Allocation	Total assistance received	Total expenditure
		<i>(In lakhs of rupees)</i>		
4th Plan (1969-74)		28.22	Not available	27.15
5th Plan (1974-78)		58.13	52.03	58.31
Annual Plan	1978-79	21.60	2.50	17.56
	1979-80	21.95	16.50	19.48
6th Plan	1980-81	27.66	20.96	19.61
	1981-82	36.97	26.47	26.61
	1982-83	68.83	58.15	49.24
	1983-84	88.81	89.44	63.20*
				281.16

*Provisional

Expenditure on pay and allowances accounted for about 65 *per cent* (average) of the expenditure incurred during 1978-79 to 1982-83. Shortfall of expenditure in relation to total assistance received during 1982-83 is due to non-filling up of the posts of 3rd MO under Health Guide Scheme in PHCs.

Government stated (May 1985) that the posts of third MO had been filled up recently.

3.3.4 *Physical Performance*

(a) Overall physical performance :

The physical performance, during 1978-79 to 1983-84 in relation to targets set is summarised in the table below :

Targets and achievements are in number

Period/year	Sterilisation			Intra Uterine Device insertion			Conventional contraceptive (cc) users			Oral pills (OP)			Medical Termination of pregnancy (MTP)		
	Target	Achieve-ment	Percent	Target	Achieve-ment	Percent	Target	Achieve-ment	Percent	Target	Achieve-ment	Percent	Target	Achieve-ment	Percent
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<i>Annual plan</i>															
1978-79	11600	769	6.6	8000	165	29.2	5900	3058	51.8	...	380	...	...	551	...
1979-80	8000	879	11.0	2500	541	21.6	5800	3112	53.6	...	505	...	...	920	...
<i>VI Plan</i>															
1980-81	7000	670	9.5	1700	325	19.11	6600	1102	16.69	1400	679	48.5	...	281	...
1981-82	7000	1556	22.23	1000	372	37.2	6600	1884	28.55	1400	811	57.93	...	283	...
1982-83	10500	2093	19.93	3100	704	22.71	7300	2059	28.21	1400	1658	118.43	...	785	...
1983-84	14400	5044	35.02	8000	1175	14.68	3000	2265	75.46	1100	1478	134.36	...	976	...

The number of users of oral pills continued to be small as compared to other methods. Percentage of sterilisation varied from 6.6 to 35.02 while in case of IUD it varied from 14.68 to 29.2 only. In case of C.C. users, the achievement picked up and was 75.46 per cent in 1983-84. No target was fixed for medical termination of pregnancy. Thus, the overall performance is far from satisfactory.

The department stated (September 1984) that non-achievement in the year 1980-81 was due to communal disturbance which lasted for the whole year.

(b) *Cumulative achievements since inception*

Sterilisation	—	48,840 Nos.
IUD	—	6,391 „
CC Users	—	34,112 „
OP Users	—	6,590 „
MTP Cases	—	3,796 „ (1978-79)

(c) Number of couples effectively protected by various methods as on 31st March 1982 was as shown below :

Estimated number of eligible couples in March 1982	Couples protected by all methods	Couples effectively protected by all methods	Percentage of couples effectively protected	All India percentage
3,29,000	29,889	28,901	8.8	23.7

(d) *Summary population statistics*

Out of 3.29 lakhs eligible couples only 28,901 couples were effectively protected as on 31st March 1982. However, the Decennial growth rate per thousand dropped from 36.28 in 1971 to 31.92 in 1981 as against all India average of 24.80 and 25.80.

The department stated that non-achievement of targets was due to :

- i) several top posts of different categories lying vacant resulting in failure to cover the different areas of the Family Welfare activities ;
 - ii) utilisation of field staff in general hospital works ;
 - iii) topographical difficulties ;
 - iv) high targets fixed by the Government of India ;
 - v) non-maintenance of upto date eligible couple registers ;
- and

- vi) consumption of maximum time of Medical Officers in curative works, etc.
- vii) lack of motivation
- viii) non-availability of vehicles

Government stated (May 1985) that measures had been taken to remove the draw backs for implementing the programme.

On a test check of some selected centres, the performance of rural and urban Family Welfare Centres are found as below :

8

(a) Percentage of performance of Rural Family Welfare Centres against targets

Name of Centres	1981-82				1982-83				1983-84			
	Sterilisation	I.U.D.	C. Cs	O.P.	Sterilisations	I.U.D.	C. Cs	O.P.	Sterilisations	I.U.D.	C. Cs	O.P.
1	2	3	4	5	6	7	8	9	10	11	12	13
Kakraban	14.0	Nil	Nil	Nil	13.5	Nil	12.0	76.0	20.3	34.0	14.0	45.0
Jirania	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	12.5	Nil	Nil	Nil
Sonamura	Nil	Nil	27.0	12.0	73.0	Nil	36.0	72.0	24.8	23.3	60.0	144.0
Narsingharh	Nil	Nil	NA	NA	Nil	2.0	NA	NA	194.0	30.0	NA	28.0
Bishalgarh	24.0	Nil	Nil	Nil	13.5	Nil	12.0	68.0	20.3	34.0	14.0	45.0
Santirbazar	6.0	Nil	60.0	15.0	8.0	Nil	19.0	16.0	217.0	78.0	334.0	80.0
Mohanpur	Nil	Nil	81.0	128.0	Nil	Nil	95.0	364.0	118.0	21.5	97.0	212.0

(b) Percentage of performance of Urban Family Welfare Centres

Kailashahar	14.0	20.0	11.2	34.0	15.8	34.0	4.0	86.0	21.3	21.0	9.0	102.0
Belonia	10.5	88.0	Nil	130.0	2.5	12.0	Nil	100.0	14.2	157.0	Nil	100.0
Melaghar	Nil	24.0	Nil	Nil	Nil	22.6	Nil	Nil	59.2	146.6	Nil	Nil

c) Sterilisation and I. U. D performance in respect of the following Urban/Rural Centres was found to be exceptionally poor as available from records of Chief Medical Officer, Kailashahar.

Name of the Centre	1981-82			1982-83			1983-84		
	Sterilisation	I.U.D.	Total	Sterilisation	I.U.D.	Total	Sterilisation	I.U.D.	Total
Kulai	3	Nil	3	Nil	2	2	11	13	24
Panisagar	Nil	Nil	Nil	Nil	Nil	Nil	17	10	27
Kumarghat	1	1	2	1	14	15	11	18	29
Manu	1	Nil	1	1	1	2	9	25	34
Chawmanu	NA	NA	NA	Nil	Nil	Nil	Nil	Nil	Nil
Dharmanagar	46	6	52	53	8	61	44	8	52

N.A. : Not Available.

From the records as shown above it would appear that the performance was very poor specially upto 1982-83. In 1983-84 position slightly improved.

3.3.5 *Accountal of materials*

(a) In addition to assistance in cash the State Governments are also provided with assistance in kind in the form of different items of contraception and equipments, vaccines, drugs, books and visual aids. On scrutiny of stock books maintained in different centres short receipt of stock worth Rs. 1.99 lakhs as detailed in Appendix 3.1 was noticed.

The shortages were neither reported to the Government of India nor were the reasons therefor investigated. The physical verification of the stock was also not conducted.

The Government stated (May 1985) that the goods actually received had been entered in the ledger without tracing the papers indicating the quantity actually sent by the Government of India with the result that shortage, if any, could not be ascertained. It was further stated that the actual position was being ascertained.

(b) A test check of the Central Stock Book revealed the following defects :

i) Physical verification of all stores in the centres is required to be made at least twice a year by an agency other than that responsible for the custody of stores. But no such verification has been carried out in any centres.

ii) A good number of materials i.e. 6.28 lakhs Nirodh, Iron Folic Acid (2.50 lakhs doses), Iron Folic Acid (Small 23.76 lakhs) , etc., were not accounted for in the stock book of Central Store. Issue side of the stock book of State Family Welfare Bureau, C.M.O, Kailashahar, etc., was found blank or incomplete. Closing balance was not brought forward in many cases.

iii) Issue of medicines, etc., was not checked by the officer incharge with reference to indents.

iv) Expiry dates of medicines were not recorded.

v) Stock balances at the end of the year were not worked out and brought forward.

vi) Stock Register prior to 1979-80 could not be produced to audit by the Central Store and hence stock balance prior to 1979-80 as brought forward in the subsequent Register could

not be checked. While accepting the foregoing facts, Government stated (May 1985) that measures had been taken to remove the draw backs.

3.3.6 *Utilisation of staff of Family Welfare in other services*

The Government of India instructed in September 1980 that no Family Welfare staff should be diverted to other works. It was, however, noticed from records that a substantial number of staff had been diverted to other works as shown below :

Category of staff	Number	Approximate amount diverted yearly
		(in lakhs of rupees)
Assistant Nurse	24	2.50
Computer	14	1.25
Upper Division Clerk	23	2.75
Stenographer	1	0.10
Accountant	1	0.11
Driver	1	0.10
Clinic attendant	12	1.24
	76	8.05

While admitting the fact, Government stated (May 1985) that diversion of staff was necessary in the interest of public service.

3.3.7 *Utilisation of vehicles*

Five vehicles allotted to family welfare Centre points were being utilised by other wings. Nine Centres have not been provided with vehicles at all though Government of India was providing funds for P.O.L. and repairs each year at the rate of Rs. 8000 per vehicle.

Government stated (May 1985) that utilisation of vehicles in other wing was necessary in view of emergency and in the interest of public service.

3.3.8 *Upkeep of records*

(a) The Central Government had prescribed from time to time, a set of standard forms for keeping records and submission of monthly/quarterly reports on the progress of work done by family welfare centres. On a test check of some selected centres, it was noticed that stock register, sterilisation/

IUD registers were not maintained in proper forms. Returns were sent neither in proper form nor in time. It was also noticed that achievements shown by different centres did not tally in some cases with those shown by the Headquarters. Government stated (May 1985) that all concerned were being instructed to ensure maintenance of records in prescribed forms and submission of reports and returns in proper form and in time.

3.3.9 Education and motivation

Motivation, mass education and field publicity works are carried out through Block Extension Education and Field Workers. Propaganda and field publicity work by the District Bureau are carried out through Mass Media Information Office and the field staff. Allocation and expenditure on account of this programme were as shown below :

Year	Allocation	Expenditure	Percentage of expenditure to allocation
	<i>(in lakhs of rupees)</i>		
1979-80	1.46	0.68	47
1980-81	1.62	0.80	49
1981-82	3.00	1.60	53
1982-83	3.32	1.14	34
1983-84	4.32	1.99	46

The shortfall in expenditure was attributed by the department mainly to shortage of staff and equipments, publicity vans, projectors etc. While there has been an increase in the number of orientation training camps held during the years 1979-80 to 1982-83 the number of couples effectively checked did not show an increasing trend.

3.3.10 Payment of compensation money

Compensation at the prescribed rates is payable to those who undergo sterilisation operation/I.U.D. insertions. It was noticed that compensation money was drawn in lump in Headquarter Office on abstract contingent bill on the basis of the expected number of cases and disbursed to various M.Os as per their demand. The M.Os of the Public Health Centres who do not maintain any cash book keep the money in their personal custody till payment to the acceptors. Actual payees' receipts for Rs. 4.20 lakhs drawn between July 1983 and February 1984 had not been submitted to the Accountant General (September 1984). The fact of actual payments and the dates of payments could not, therefore, be ascertained.

A fund was to be created known as "Miscellaneous Purpose Fund" by keeping a certain portion of compensation money and placed at the disposal of the State Government for utilisation at State and district level for payment of incentives to the motivators, meeting charges of P.O.L, etc. But no such fund has been created, so far.

Government stated (May 1985) that steps had been taken to submit D.C.C. bills against the A.C. bills for drawal of compensation money and action was also being taken to create "Miscellaneous Purpose Fund".

3.3.11 All India Hospitals Post-partum programme

(a) General

The All India Hospitals Post Partum (P.P) Programme was introduced with a view to improving maternity and child health services, improving immunisation/vaccination programme, providing contraceptive device and services, conducting teaching and training programmes, etc. There is only one 'A' Type centre in the State attached to V. M. Hospital, Agartala. Its MTP ward was started only from February 1982 and that too without any separate O.T. required according to the instructions issued (December 1978) by the Government of India. M.T.P cases were done in the general operation theatre of the Hospital. Government stated (May 1985) that separated O.T. had been started.

(b) Allocation and expenditure

Allocation and expenditure from 1980-81 to 1983-84 is shown below :

Year	Allocation	Expenditure
	(in lakhs of rupees)	
1980-81	1.00	0.93
1981-82	1.15	1.08
1982-83	2.00	1.78
1983-84	1.80	2.10 (Not yet compiled finally) excess is due to revision of pay.

(c) Staffing pattern

Against 19 posts sanctioned as on 31st March 1984, four posts were not filled in.

The department stated (September 1984) that the programme was being implemented by the State Government's General doctors pending filling up of the posts for which the matter was under process.

(d) *Target and achievements*

Targets and achievements of the PP cum UFWCs are as shown below :

Year	Method	Target	Achievement	Percentage of achievement
1981-82	Sterilisation	500	318	63
	I.U.D.	800	228	28
	C.C.	2300	446	19
	O.P.	300	252	84
	M.T.P.	Not fixed	206	...
1982-83	Sterilisation	1000	561	56
	I.U.D.	100	386	380
	C.C.	3700	441	12
	O.P.	200	441	22
	M.T.P.	...	430	...
1983-84	Sterilisation	2500	726	29
	I.U.D.	1200	975	81
	C.C.	500	332	66
	O.P.	200	483	120
	M.T.P.	...	832	...

3.3.12 *Village Health Guide Scheme*(a) *General*

The Community Health Volunteers Scheme which was a category II (assistance 50 : 50) scheme, was renamed as village Health Guide Scheme and was made a *cent percent* centrally sponsored scheme with effect from 1st December 1981 and was transferred to Family Welfare Programme with effect from 1st April 1982. The scheme provides for one Health Guide (preferably a female) to be selected by the community itself for every village/1000 rural population, with a view to providing proper care of health needs of the people with special emphasis on the health of the child and mother and on propagation and provision of services for nonclinical methods of family planning. Till the end of March 1984, the scheme had been introduced at 26 PHCs and about 1,739 guides have been trained against the requirement of 2100.

(b) *Allocation and expenditure*

Fund allocated and expenditure incurred therefrom was as below :

Year	Allocation	Expenditure
	(in lakhs of rupees)	
1982-83	24.00	17.83
1983-84	23.00	10.39

Shortfall of expenditure in 1982-83 was due to non-appointment of 3rd Medical Officers in PHCs. Department stated (September 1984) that the posts of the Medical Officers which could not be filled in earlier due to administrative difficulties had since been filled up.

(c) *Village Health Committee*

As laid down in the Revised Guide lines, each Village will establish a village health committee consisting of 5 members chosen by the village panchayat/village community/Gaon sabha. The members so chosen should represent the various socio-economic groups of the Community, etc. The Village Health Committee would review the works of Health Guides and suggest from time to time measures to achieve the desired result of prevention and control of communicable diseases, maternity and child health care, etc. It was, however, noticed from the records that no such committee has yet been formed.

The department stated (September 1984) that a circular had been issued in March 1984 to all Medical Officers and Block Development Officers in regard to formation of the committee.

(d) *Excess payment towards purchase of kits*

During 1982-83 the State Government purchased 400 Community Health Volunteer (CHV) kits at the lowest rate of Rs. 243 per kit from a local supplier after inviting tender. From records it was, however, seen that this rate was higher than the Director General of Supply and Disposals rate (Rs. 192 per kit). Had the purchase been made through D.G. S. and D, extra expenditure of Rs. 0.20 lakh could have been avoided. Government stated (May 1985) that the purchase had been made by calling tender locally as per decision of the Government.

3.3.13 *Maternal and Child Health Programme*

Under this programme, targets have been laid down for (i) immunisation of children, pregnant mothers, (ii) Vaccinations for small pox and BCG, (iii) immunisation against Polio/Typhoid/Measles, (iv) prophylaxis against nutritional anaemia in mothers and children and (v) prophylaxis against blindness due to vitamin 'A' deficiency. The medicines required for implementation of the programme were supplied by the Government of India free of cost. Physical targets and achievements

during the period from 1978-79 to 1983-84 are summarised as below :

Scheme	Year	Targets	Achievement	Percentage of achievement of physical targets
A. Immunisation Programme				
I. Tetanus immunisation for pregnant mother	1978-79	10,000	583	5.83
	1979-80	11,000	5,330	48.45
	1980-81	11,000	1,748	15.89
	1981-82	20,000	13,212	66.06
	1982-83	20,000	8,316	41.58
	1983-84	30,000	10,508	35.02
II. Diptheria, pneumonia and Typhoid immunisation	1978-79	15,000	1,246	8.30
	1979-80	22,000	3,898	17.71
	1980-81	22,000	4,171	18.95
	1981-82	20,000	7,312	36.56
	1982-83	30,000	10,692	35.64
	1983-84	30,000	11,229	37.43
III. Diptheria Typhoid immunisation	1978-79	22,000	288	1.30
	1979-80	25,000	718	2.87
	1980-81	25,000	2,136	8.54
	1981-82	20,000	29,101	145.50
	1982-83	30,000	33,955	113.18
	1983-84	30,000	24,422	81.40
B. Prophylaxis against nutritional anaemia				
a) Total woman	1978-79	50,000	34,076	68.13
	1979-80	50,000	5,711	11.42
	1980-81	90,000	44,960	49.95
	1981-82	50,000	4,24,773	849.54
	1982-83	50,000	1,43,778	287.55
	1983-84	50,000	65,272	130.54
b) Children	1978-79	50,000	18,003	36.00
	1979-80	50,000	94,321	188.64
	1980-81	90,000	6,051	6.72
	1981-82	50,000	73,217	146.43
	1982-83	50,000	18,658	37.31
	1983-84	50,000	46,371	92.74
c) Prophylaxis against blindness among children due to vit 'A' deficiency	1978-79	1,00,000	53,708	53.70
	1979-80	1,00,000	35,338	35.33
	1980-81	1,00,000	2,271	2.27
	1981-82	50,000	2,560	5.12
	1982-83	50,000	13,678	27.35
	1983-84	1,00,000	11,913	11.91

Performance under prophylaxis against blindness appears to be on the lower side. The reasons for variations were not available on record. The department stated (July 1984) that cold storage facilities were very poor in the State as a result of which some vital medicines could not be stored in different Centres. The departmental records further revealed that 72,000 time expired iron folic tablets had been supplied to the Centres from State Family Welfare Bureau (SFWB), Agartala. No survey report as to how far the scheme was beneficial to the people was available.

3.3.14 *Training programme*

The allocation and expenditure on the programme during 1978-79 to 1982-83 were as shown below :

Year	Allocation	Expenditure
	(in lakhs of rupees)	
1978-79	1.95	...
1979-80	1.10	0.14
1980-81	3.17	0.15
1981-82	4.43	0.57
1982-83	2.64	0.49

Local Dais are trained in different PHCs of the State. Targets and achievements of the training since 1979-80 to 1982-83 are as below :

Year	Target	Achievements	Percentage of achievements
1979-80	200	50	25
1980-81	200	56	28
1981-82	Nil	Nil	Nil
1982-83	200	158	79

Government stated (May 1985) that in some centres, selected candidates had not reported for training in the last moment and it was not possible to select new ones during training.

3.3.15 *Monitoring and evaluation*

Although the Demographic, Evaluation and Monitoring Cell is a must to know the impact of the programme on the community, there is no such cell under the State Family Welfare Bureau. As such, no evaluation of the programme has been made so far.

According to the guidelines issued by the Government of India, eligible couple register was to be maintained by each Public Health Centre. No such register was, however, maintained. The department stated (September 1984) that the Panchayat Secretaries who were to maintain the registers as per decision of the State Government had not agreed to do the job and the Health and Family Welfare Department had no staff to maintain the register. While admitting the fact, Government stated (May 1985) that necessary steps had been taken in the matter.

3.3.16 *Summing up*

(i) Though Rs. 281.16 lakhs were spent on implementation of the programme during 1969-70 to 1983-84 the decennial growth rates in the State as per 1971 census and 1981 census were 36.28 and 31.92 respectively against all India average of 24.80 and 25.80 respectively. The percentage of couple effectively protected was only 8.8 against the all India average of 23.7.

(ii) There were discrepancies in the stock books in respect of various items of materials received from the Government of India as assistance.

(iii) Some of the staff and vehicles meant for implementation of the programme were utilised in other wings.

(iv) In respect of education and motivation programme, there was shortfall both in financial and physical achievements compared to targets.

(v) In respect of all India hospital post-partum programme, achievements in various methods were mostly much below the targets.

(vi) Vital records such as Eligible Couple Register, Register of sterilisation/IUD were not at all maintained.

(vii) With 2 posts of MOs and 10 posts of Extension Educator lying vacant at the end of 1983-84 at the peripheral level, the extension, education and motivation works naturally got a serious set back.

LABOUR DEPARTMENT

3.4 *Inspectorate of Factories and Steam Boilers and control of smoke nuisance*3.4.1 *Introductory*

The Factories Act, 1948, the Cotton Ginning and Pressing Factories Act, 1925, the Payment of Wages Act, 1936, the Maternity Benefit Act, 1961 and the Indian Boilers Act, 1923 were enacted to secure the safety, health and welfare of industrial workers and to improve their service conditions so as to bring about industrial peace which could in turn accelerate productive activity and all round prosperity. For implementation of the Indian Boilers Act, 1923, the State has framed the Tripura Boiler Rules 1983. The organisation is working under the Department of Labour. The Labour Commissioner is the ex-officio Chief Inspector of Factories since November 1978 and has been functioning as the Head of Department for the factories organisation. Before the attainment of statehood (21st January 1972) the District Magistrate, Tripura was functioning as the Chief Inspector of Factories. The results of the review (September—October 1984) of the records of the Chief Inspector of Factories relating to implementation of the provisions of the Acts and adequacy of system evolved are mentioned in the succeeding paragraphs.

3.4.2 *Expenditure and its accountal*

Prior to 1982-83, there was no separate allocation of money for this organisation. Separate budget provision for this organisation was made only from 1982-83.

According to departmental records, year-wise allocation and actual expenditure for both Plan and non-plan in respect of last 3 years were as under :

Year	Allotment Plan	Expenditure Plan
	Non-Plan	Non-Plan
	(in lakhs of rupees)	
1981-82	0.40	0.62
	0.34	0.40
1982-83	1.00	0.84
	1.00	0.84
1983-34	1.50	1.13
	1.20	0.89

3.4.3 The Factories Act, 1984

The objectives of the Factories Act are to ensure proper working conditions and safety in and around the factories and also to safeguard other legitimate benefits like fixed working hours, extra wages for overtime, welfare facilities, etc., of the workers by way of efficient enforcement of legislation.

(a) Registration

The number of factories registered under the Factories Act in the State at the end of the calendar years 1980 to 1983 is given below :

Serial Number	Category of Factory	Year			
		1980	1981	1982	1983
1.	Brick Field	76	124	147	113
2.	Saw Mills	34	66	83	83
3.	Tea Factories	30	30	30	30
4.	Mechanical Workshop	23	31	48	75
5.	Electrical	11	14	16	17
6.	Water Supply	3	3	40	84
7.	Rice, Oil and Flour	8	8	8	25
8.	Printing Press	3	24	39	48
9.	Medicine	2	2	2	6
10.	Others	23	8	19	30
		218	310	432	511

A licence for a factory is granted by the Chief Inspector of Factories on payment of fees specified in the schedule notified by Government from time to time. The total amount of licence fees and renewal fees realised from the factories is given below :

Year	Amount due Target for Coverage	Amount realised
	(Rupees in lakhs)	
1978-79	(a)	0.13
1979-80	(a)	0.22
1980-81	1.03	1.02
	(a)	
1981-82	1.26	1.23
	1.00	
1982-83	1.72	1.26
	1.75	
1983-84	1.96	1.60
	2.25	

(a) Not available.

The shortfall in realisation was attributed (October 1984) by the department to lack of follow up action due to inadequacy of staff.

Besides, the Factories Act, 1948 empowers State Government to declare any premises as "Factory", if considered necessary even if the number of workers working therein is less than 10 (with power) or less than 20 (without power).

The number of units to which the Factories Act was made applicable by the said notification was estimated in 1984 by the Inspectors of Factories as about 1500. But till October 1984, to only 10 *per cent.* of these units the Factories Act could actually be applied. It has further been noticed that although four manufacturing processes i.e. (i) Manufacturing of soap, (ii) Moulding and retreading of tyres, (iii) Dal Milling and (iv) Manufacturing, finishing, packing, repacking of fried gums, monkey nuts and powdered spices, were notified as "Factory" by Government in December 1981, these had not at all been identified/covered and consequently, not registered. This has resulted in not only loss of revenue to Government but also non-enforcement of the provisions of the Factories Act and rules thereunder covering safety, health and welfare of the workers working in these Factories. The loss of revenue due to non-coverage was estimated by the department at Rs. 0.40 lakh and Rs. 0.30 lakh for the year 1982-83 and 1983-84 respectively.

The low coverage was attributed (October 1984) by the department to inadequacy of field staff.

(b) *Inspection of Factories*

As per provisions of the Act and Rules, Inspector of Factories should in every year inspect the factories at least at the time of issue of licence and its renewal. The number of factories and inspection done thereof are given below :

Year	Number of factories	Number of factories inspected	Shortfall	Percentage of shortfall
1980	218	194	24	11
1981	310	237	73	24
1982	432	258	174	40
1983	511	327	184	36

Records showing the name of the Factory, the due date of inspection, the date of inspection done, etc., were not available. The shortfall in inspection is stated to be due to shortage of

Inspecting Officer(s) as well as office staff to take proper follow-up action. It has been noticed that 30 to 35 *per cent* of the factories remained un-inspected even for yearly renewal since 1979.

(c) *Returns under the Factories Act*

Every factory is to submit 3 returns to the Chief Inspector of Factories (2 half yearly and 1 yearly) in each calendar year in terms of the Act., and rules. Besides, every seasonal Factory is to submit another additional return on payment of wages in lieu of leave, etc., at the end of every season with effect from 1982. The position showing year-wise the number of returns required to be received, number of returns actually received, etc., is given below :

Year	Number of returns required to be received	Number of returns actually received	Shortfall	Percentage of shortfall
1980	$218 \times 3 = 654$	210	444	68
1981	$310 \times 3 = 930$	240	690	74
1982	432×3 $+100 = 1396$	146	1250	90
1983	511×3 $+100 = 1633$	210	1423	87

No register showing the date of receipt of return from the factories has been maintained for this purpose. On receipt of the returns, these are to be checked and compiled for onward transmission to the Government of India. In the course of scrutiny of records it has been noticed that the consolidated returns from 1982 onwards are yet to be submitted to the Government of India. The department stated (October 1984) that the returns were lying pending due to absence of any statistical section in the factories organisation.

3.4.4 *The Cotton Ginning and Pressing Factories Act, 1925*

There are three factories in the State which fall under this Act. According to the said Act, the owner of every cotton pressing factory is to submit weekly returns to the Chief Inspector of Factories. As against 120 returns due, the numbers of returns submitted during last four years (1980-83) are 32, 29, 60 and 39 indicating the shortfall ranging from 50 to 76 *per cent*.

Neither any effective steps were taken for obtaining the outstanding returns nor was any fine imposed upon the owner

of the factory (maximum fine leviable is fifty rupees for any returns) for default. The amount of fine forgone works out to Rs. 0.16 lakh.

3.4.5 *The payment of wages Act, 1936*

Under the Tripura payment of wages Rules 1952, every occupier/Manager of the registered and licenced factories is to submit the annual return in respect of payment of wages to the Inspector of factories by the 15th February of the year subsequent to the year which the return relates.

Returns due to be submitted to the Government of India have not been submitted since 1981.

3.4.6 *The Maternity Benefit Act, 1961*

Under rule 16 of Tripura Maternity Benefit Rules 1971, the employer of every establishment of licenced factories shall on or before the 21st day of January in each year, submit to the Inspector of factories a return furnishing information showing various details of the factory, number of woman employees, etc., in respect of the preceding year. The returns as outstanding for last four years are detailed below :

Year	Number of returns due to be received	Number of returns actually received	Shortfall	Percentage of shortfall
1980	108	20	88	81
1981	140	46	94	67
1982	190	90	100	53
1983	183	98	85	46

The returns due to be submitted to the Government of India have never been submitted. The failure was attributed (October 1984) by the department to inadequacy of staff.

3.4.7 *The Indian Boilers Act, 1923*

The task of enforcement of the Indian Boilers Act, 1923 has been entrusted to the organisation of Chief Inspector of Factories, Government of Tripura only in May 1984. Previously, Directorate of Boilers, Government of Assam was functioning as the enforcement machinery for the State of Tripura also. The State Boilers Rules, 1983 were framed by the State Government only in May 1984. The Inspector of Factories was under training under the West Bengal Boilers

Directorate since June 1984. According to the information furnished by the department in October 1984, the following boilers were installed in the State since 1978 :

- | | |
|---|---|
| (i) Number of big and medium capacity boilers installed | 8 |
| (ii) Number of Small Boilers installed | 6 |
| (iii) Number of Medium capacity Boilers to be installed | 6 |

In the course of test check of the records of Agartala Dairy, it came to notice that only two boilers had been inspected by the Chief Inspector of Factories, Assam three years back.

Government stated (May 1985) that the Inspector of Factories, after completion of his specialist training had already been appointed as the chief Inspector of Boilers in May 1985 for the purpose of administration of the Indian Boilers Act and Regulations in Tripura and the work of examinations, testing and certification, etc., would now be carried out by him.

3.4.8 *Control of smoke nuisances*

There has been a general country and world wide upsurge of interest in recent years for keeping the environment free from pollution for protection of ecological system. The factories Act has some provisions related to proper working environment in and outside the factories and also for proper disposal of effluents, etc. The State has, however, no well equipped safety Laboratory as required, for proper implementation of these provisions. The department stated (October 1984) that there was a proposal to set up an Industrial Safety Laboratory-cum-workshop in the 7th Five Year Plan which would be helpful in taking care of this aspect as well as in conducting safety workshop for the factory workers/supervisors, experiments and testing for boilers, workers training in first-aid fire fighting, etc. The Government stated (May 1985) that the Laboratory could not be set up during the Sixth Plan period due to inadequate Plan allocation for the State as a whole.

3.4.9 *Summing up*

(i) Though rupees 4.72 lakhs were spent during 1981-82 to 1983-84, the organisational set up was not adequate to ensure proper enforcement of provisions of various Acts and Rules.

(ii) There was shortfall in realisation of licence fees under the Factories Act, 1948.

(iii) The coverage in respect of small factories was only 10 *per cent* till October 1984.

(iv) Shortfall in inspection of factories ranged between 11 and 40 *per cent* during 1980-83.

(v) Shortfall in receipt of various returns under the Factories Act, 1968 ranged between 68 and 88 *per cent*.

(vi) The State has not yet set up an Industrial Safety Laboratory-cum-workshop to take care of the Control of Smoke Nuisance.

While accepting the position as reflected in the review, Government stated (May 1985) that the organisation being a comparatively new one it would take some more time to take a proper shape and the weakness of the organisation as pointed out by Audit was expected to be removed if the schemes under the Seventh Plan are properly implemented.

RURAL DEVELOPMENT DEPARTMENT

3.5 *Integrated Rural Development Programme*

3.5.1 *Introductory*

With the objective of raising the poorest families in the rural areas above the poverty line by giving them income generating assets and access to credit and other inputs a programme known as Integrated Rural Development Programme (IRDP) was launched in 1978-79. The benefits were to flow to families of small and marginal farmers, agricultural and non-agricultural labourers, rural artisans and craftsmen, scheduled castes and scheduled tribes and others who live below the poverty line i.e., having annual family income of less than Rs. 3500. A survey to ascertain income and economic condition of the families was to be conducted. In Tripura only Small Farmers Development Programme was taken up for implementation in 12 blocks and the implementation of IRDP was taken up in August 1978 in 7 blocks out of 17, where the earlier programme was under implementation. With effect from 2nd October 1980, the programme was extended to all the blocks. The earlier programme which was under implementation in selected blocks, was also merged with this programme with effect from that date.

Under the programme, the family was to be taken as the basic unit of development and the economic programmes were to be devised for the family as a whole. The strategy consisted

of provision of subsidy assistance to the identified beneficiaries who were to increase their income to a significant extent so that they could cross the poverty line once for all. The programme was credit linked and was financed partly by subsidy and partly by bank loans. The Antodaya approach was recommended for selection of beneficiaries under which the poorest of the poor were to be selected first. The programme contemplated micro-level block planning and selection of viable economic programmes with reference to local resources and potentials and the preferences of the family. The State Government was to make an effort to ensure that necessary infrastructural support was provided out of the State Plan funds for the successful implementation of the programme.

Uniform allocation of Rs. 5 lakhs per block annually was made. It was shared between Central and State Government on 50 : 50 basis. Total allocation per block for the VI plan period (1980-85) was Rs. 35 lakhs, of which Rs. 5 lakhs were allocated during 1980-81, Rs. 6 lakhs for 1981-82 and Rs. 8 lakhs per annum for each of the remaining three years.

The target was to assist on an average 600 families in a year in a block so that 3000 families could be covered in each block during the Plan (1980-85) period.

It was envisaged that at least 30 *per cent* of the resources provided by way of subsidies and loans should go to the families of scheduled castes and scheduled tribes.

The programme was to be implemented by the District Rural Development Agency (DRDA) in each district through the existing block machinery. For this purpose the district and block level agencies were to be strengthened.

A State level monitoring and implementation cell at the Headquarters was to be set up besides monitoring arrangements at the district and block levels. The programme envisaged in introduction of Vikash Patrika to enable monitoring of such increased income. The programme also envisaged that assessment of the impact on the beneficiaries should be concurrently undertaken.

3.5.2 *Financing and expenditure*

Year-wise grant released by the Central Government/State Government, expenditure incurred, beneficiaries covered as per records maintained by the Tripura Rural Development

Agency/District Rural Development Agencies are furnished below :

Year	Grant released by Central Government	Grant released by State Government	Total grant released	Total expenditure	Number of beneficiaries covered
(Figures in lakhs of rupees)					
1978-79	17.50	...	17.50	17.38	2754
1979-80	26.25	19.25	45.50	44.53	7941
1980-81	46.89	43.28	90.17	90.53	11006
1981-82	50.00	50.00	100.00	92.51	10146
1982-83	68.00	68.00	136.00	101.68	11005
1983-84	68.00	68.00	136.00	108.55	12779
(Provisional)					
	276.64	248.53	525.17	455.18	55631

According to IRDP guidelines, the pattern of assistance between Central and State Government was on 50 : 50 basis, but at the request of the State Government, *cent percent* of the expenditure for the initial year 1978-79 was borne by the Central Government. During 1979-80 and 1980-81, there was a shortfall of Rs. 7.00 lakhs in the State's share of the Grant. In 1980-81, also there was shortfall of Rs. 3.61 lakhs. In all the three years, therefore, the share of the Central assistance was more than 50 *per cent*. The reasons as to why the State Government did not pay the corresponding share, were not stated (July 1984).

Particulars of expenditure incurred during the years 1981-82 to 1983-84 are given below :

	1981-82	1982-83	1983-84	Total
(in lakhs of rupees)				
1. Subsidy	85.26	74.42	84.71	244.39
2. Establishment	5.57	8.62	13.17	27.36
3. TRYSEM	1.65	10.31	7.67	19.63
4. Infrastructure and Survey	0.03	8.33	3.00	11.36
	92.51	101.68	108.55	302.74
(Provisional)				

Test check of the records of the Rural Development Department, the erstwhile Tripura Rural Development Agency (TRDA) which was in operation upto August 1982 and three District Rural Development Agencies (DRDAs) set up in each of the three Districts of Tripura and of 6(six) blocks disclosed the following :

(a) Against the total grant of Rs. 525.17 lakhs released during 1978-79 to 1983-84 expenditure incurred during the said period was Rs. 455.18 lakhs. There was an unspent balance of Rs. 90.60 lakhs at the end of 1983-84 (DRDA West Tripura : Rs. 30.25 lakhs ; DRDA South Tripura : Rs. 48.87 lakhs ; DRDA North Tripura : Rs. 11.49 lakhs). The records of DRDA South Tripura disclosed that Rs. 14.45 lakhs lying in 26 branches of different banks, were not reconciled at the time of closing the accounts for 1982-83. In North Tripura DRDA there was a discrepancy of Rs. 4.16 lakhs between bank balance and ledger accounts during the year 1983-84. Government stated (March 1985) that branch-wise reconciliation of figures had been undertaken by the DRDAs. It was seen from the statement collected (November 1983) by the ~~Accountant~~ General from the Government of India that utilisation certificate for Rs. 119.56 lakhs was furnished by the State Government in respect of the year 1981-82, while expenditure incurred during the said year was only Rs. 92.51 lakhs.

(b) Schemes such as animal husbandry, agriculture, fisheries, forestry, horticulture, rural industries, etc., were taken up. Subsidy was admissible at different rates ranging from 25 to 50 *per cent* on the approved capital cost of the unit subject to the ceiling of Rs. 5000. According to prescribed procedure, subsidy and loan amount might be released simultaneously so that the amount of subsidy could be adjusted against the total capital immediately on the same day and the loan to be repaid would be only for the net amount.

It was, however, seen that during 1981-82 to 1983-84 subsidy amount was almost equal to the loan disbursed (Subsidy : Rs. 244.39 lakhs ; loan disbursed : Rs. 257.13 lakhs). It was also noticed during review that monthly reports on the adjustment of subsidy deposited by the DRDAs were not furnished by the banks regularly and no follow up with banks was taken for this purpose done. It was also seen that large amounts of subsidy were released in advance to the different banks without taking into account the quantum of loan that was likely to be disbursed during the year. A test check of the records of Bishalgarh and Jirania blocks revealed that subsidy to the extent of Rs. 4.73 lakhs was lying unadjusted from 1980-81 to December 1983 (Tripura Gramin Bank, Bishalgarh Branch : Rs. 0.90 lakh ; Tripura Gramin Bank, Khoyerpur Branch : Rs. 0.83 lakh ; United Commercial Bank, Agartala : Rs. 3.00 lakhs). During the said period, subsidy to the extent of Rs. 5.22 lakhs was deposited by the agencies. The amount of subsidy adjusted by the banks against this amount was only Rs. 0.49 lakh. The DRDA West Tripura, Agartala had not conducted monthly

or periodical reconciliation of accounts with the bank branches to ascertain the up to date position of adjustment of subsidy till March 1984.

It was further noticed from the accounts of DRDA North Tripura, Kailashahar that subsidy to the extent of Rs. 1.13 lakhs (Tripura Gramin Bank, Dharmanagar Branch : 0.31 lakh ; Tripura Gramin Bank, Fatik Roy Branch : Rs. 0.55 lakh ; State Bank of India, Kumarghat Branch : Rs. 0.09 lakh ; State Bank of India, Manik Bhandar Branch : Rs. 0.18 lakh) had been paid in advance during the year 1982-83 and the same was not adjusted in the accounts (May 1984) —despite the fact that Government of India had pointed out in May 1983 that lumpsum advance payment of subsidy was totally irregular.

In the instant cases, the DRDA agencies had released (1982-83) the amount of subsidy in advance to the banks i.e. even before sanction of loans and thus the funds of the agencies remained locked up with the banks. According to the instructions issued by the Government of India in February 1982, if the subsidy deposited in advance with a bank remained unadjusted for more than three months the bank concerned should be required to pay interest on this amount to the agency. But, no interest was claimed by the DRDA agencies.

It was noticed that DRDA South Tripura had released subsidy to the extent of Rs. 7.90 lakhs in 1982-83 against 1978 loan cases for the year 1980-81 and 1981-82 without obtaining clearance from TRDA (now DRDA West Tripura) which was the sole operating agency upto 1981-82 for implementation of IRDP throughout the State. The reasons as to why the amount was released without scrutinising the accounts of TRDA/DRDA West Tripura were not explained (May 1984).

3.5.3 Overall performance

The minimum data on overall performance for each year from 1978-79 to 1983-84 to the extent available are given in Appendices 3.2 to 3.4.

In this connection the following observations are made :

- (a) Rupees 69.99 lakhs out of the grants received from the Central/State Government during 1978-79 to 1983-84 remained unspent at the end of the financial year 1983-84. This included Rs. 35.13 lakhs out of the grant received from the Central Government.

(b) While Rs. 69.99 lakhs remained unspent, the average total investment per family during 1978-79 to 1983-84 was Rs. 537, Rs. 1272, Rs. 1878, Rs. 1662, Rs. 1564 and Rs. 1258 respectively against permissible amount of Rs. 3,000 which was estimated in the 6th Plan to be necessary to cross the poverty line.

(c) While the number of eligible beneficiaries during 1981-82 to 1983-84 was 10,146, 11,005 and 12,799 respectively totalling 33,930, the number of cases of disbursement of loan by the bank under IRDP during these three years was 3,766, 6,175 and 4,558 totalling 14,529 only. Government admitted (March 1985) that the beneficiaries as shown by the department included beneficiaries under Small Farmer Development Agency (SFDA) also.

(d) No initial survey was conducted to find out the total number of families who were actually below the poverty line.

3.5.4 *Organisational set up*

(a) *State level*

The programme was being implemented by the Community Development Department re-named (May 1983) as Rural Development Department.

(b) *District level*

The Chief Executive Officer of the DRDA was the Project Director and was to be assisted by 9 officers and other ministerial and subordinate staff. The posts of Assistant Project Director, Animal Husbandry and Rural Industries Officers were, however, not filled up in any of the DRDAs. Some other posts like those of Accounts Officer, Accountants, Statisticians, etc., were also not filled up.

(c) *Block level*

In February 1981, the Government of India requested the State Government to send their proposal for additional staff with justification by 31st March 1982. There was, however, no record to indicate that any such proposal had been sent to the Government of India. The state level review committee also mentioned (April 1984) in their report that there was justification for strengthening the block machinery as at each stage of the programme, the role of the block was pivotal.

Government stated (March 1985) that the staffing pattern and the set up at the State, district and block levels were being strengthened to ensure proper implementation of the programme.

3.5.5 Planning

Under the programme, a block has been accepted as the unit for planning and implementation. The Government of India requested the State Government in July 1979 and in April 1980 to prepare block level plans. No block plan was, however, prepared, the reason was neither on record nor was explained by the department.

As envisaged in the programme, the preparation of five year perspective plan as well as annual action plan was the responsibility of the Project Director of each DRDA. There was, however, no record to indicate that any action had been taken in this respect though a team of experts was available in each of the three DRDA. Government stated (March 1985) that the points had been noted for future guidance.

The Government of India indicated November 1981 that each DRDA should make an assessment of the animals of good quality within the district and within the state and simultaneously an assessment of the local requirement of the animals on the basis of the plans and present availability in the State might also be made by the State Government. Neither any assessment for procurement of the animals was made nor was any plan formulated by the DRDA, West Tripura district to ensure availability of animals of good quality. The result was that sanction and disbursement of loans by the banks were held up due to non-availability of animal husbandry input. The reason why no proper planning was done could not be explained by the Project Director. The number of cattle based schemes actually implemented during 1983-84 also could not be stated.

Feed and Fodder Development Programmes were to be strengthened by using the services of the Milk Producers Co-operative Societies (MPCS). Tripura Gramin Bank, Teliamura sanctioned Rs. 2 lakhs in August 1983 in favour of Krishnapur MPCS under the programme. The bank stopped payment after disbursement of Rs. 1.28 lakhs for the reason that most of the *Jersey* cows died due to inadequate supply of water and fodder, poor management and lack of proper training leading to failure of the project.

According to the instructions issued by the Government of India in November 1981, each DRDA was required to furnish a list of beneficiaries to whom milch animals were provided under the programme (IRDPA) to concerned veterinary dispensary/field assistant so as to ensure that they could pay special attention to the animals. No such list was, however, prepared and furnished by the DRDA, West Tripura district.

3.5.6 *Selection of families*

During 1978-79 and 1980-81, no survey was conducted to select the poorest of the beneficiaries by holding enquiries about their incomes. No list of identified beneficiary families living below the poverty line was prepared for assistance under the programme in consultation with the village Panchayat/Gaon Sobha as envisaged therein. The selection started towards the end of 1981-82 and that too without detailed household survey to ascertain the economic status of the families. It was noticed from the records of six blocks (out of 17 blocks) test-checked that survey team was formed from early 1982-83. The survey reports, however, did not reflect the details of family income from various sources, preferences and aptitude of the families. In the absence of perspective plan, selection of scheme was adhoc.

3.5.7 *Farm Forestry*

In the meeting of the State Level Consultative Committee (SLCC) (now state level sanctioning committee) held on 21st August, 1978, it was decided to take up the following schemes prepared by the Tripura Forest Development and Plantation Corporation Limited, a Government Company, in seven IRD blocks where SFDA programme was under implementation :

- (a) Setting up of rubber nursery ;
 - (b) cultivation of citronella and distribution of it ;
 - (c) setting up of training centre on rubber cultivation.
- For supply of planting materials, four central nurseries were to be created.

The TRDA, Agartala advanced Rs. 15.50 lakhs to the company during 1978-79 to 1981-82. The company spent Rs. 17.27 lakhs up to 1982-83, but could not furnish the details of expenditure on each item separately to the TRDA inspite of repeated reminders. The scheme was abandoned in 1983-84. In the absence of necessary details, it could not be ensured that the expenditure was fruitful in raising the poorest families above the poverty line by providing income generating assets.

Government stated (March 1985) that the yield under the firm forestry scheme was not available to the beneficiaries within a short period and as such the scheme was being discouraged. It was further stated that the details of the expenditure made by the Forest Corporation would be collected.

3.5.8 *National scheme of training of rural youth for self-employment*

Government of India approved in July 1979 a comprehensive training programme known as 'National scheme of training of rural youth for self-employment' (TRYSEM). The eligible youths selected for this purpose were to be trained through approved institutions. The scheme was introduced in the State in 1980-81. Rupees 19.67 lakhs were spent during 1980-81 to 1983-84 against the allocation of Rs. 55.50 lakhs. According to the reports submitted by the State Government to the Government of India, the numbers of persons identified for training, persons trained and persons employed during 1980-81 to 1983-84 were 4820, 4318 and 4123 respectively.

There was no record to indicate that any criteria were followed in selecting the trainees and whether the types of trades that were selected were suitable. The department did not even subsequently undertake any review to find out whether supporting services like credit, raw materials and marketing services were organised and whether the selection of master trainees was appropriate and upto the standard.

The following further irregularities were noticed :

(i) There was no machinery in the office of the DRDA to watch the utilisation of funds.

(ii) For Rs. 0.30 lakh advanced in 1981-82 and for Rs. 0.35 lakh advanced in 1983-84 to different implementing officers in North Tripura district under the scheme, no accounts were rendered by the implementing officers.

(iii) The reason why Rs. 0.20 lakh were spent by the Block Development Officer, Panisagar for construction of a poultry training shed at Panisagar in the absence of any provision in the scheme for such type of expenditure was not explained to Audit.

(iv) While the expenditure incurred in 1981-82 for the training of 1392 persons was Rs. 1.65 lakhs, the expenditure incurred in 1982-83 for the training of 1139 persons and in 1983-84 for 378 persons was Rs. 10.31 lakhs and Rs. 7.67 lakhs respectively. The reason for the disproportionate expenditure was not stated.

3.5.9 *Physical and financial achievements of different banks*

The IRDP was a credit linked programme and was financed partly by subsidy and partly by bank loans.

The physical and financial achievements made by the banks in affording the credit facilities during 1981-82 to 1983-84 were as shown below :

Year	Proposals sponsored by IRDP/DRDA		Loans sanctioned by banks		Loans disbursed by banks	
	Number of cases	Amount (in lakhs of rupees)	Number of cases	Amount (in lakhs of rupees)	Number of cases	Amount (in lakhs of rupees)
1981-82	7062	295.27	N.A.	142.58	3766	83.33
1982-83	15471	435.21	N.A.	176.41	6175	97.73
1983-84	8722	257.23	N.A.	110.70	4588	76.07
Total	21255	987.71	N.A.	429.69	14529	257.13

The shortfall in sanctioning and disbursing the loans by the banks was generally attributable to (i) improper selection of beneficiaries and allotment of schemes not economically viable, (ii) non-availability of required inputs specially animal husbandry inputs, (iii) lack of proper co-ordination between banks and DRDAs/various development departments engaged in implementation of the programme and (iv) absence of effective and specific organisational system at the block level for monitoring and controlling the implementation process. Government stated (March 1985) that there was shortage of staff in bank branches, DRDAs and blocks.

Apart from the delay in processing as pointed out above, it was further noticed that the loan money was released by the banks in piecemeal manner with the result that the money was not of actual help to the beneficiaries. This was done despite instructions issued in December 1981 by the Reserve Bank of India to all scheduled commercial banks pointing out that part financing or sanction of less than viable number of units was harmful and was likely to cause the beneficiaries to land in unproductive debt.

The following specific irregularities were noticed :

(a) Fiftyfour schemes were taken up and forwarded to the bank for sanction without ascertaining the availability of inputs and infrastructure with the result that the bank could not dispose of the cases. The Project Director, DRDA, West Tripura district could not clarify to Audit why such schemes as were not feasible had been taken up and forwarded to the bank.

N. A. : Not available.

(b) The DRDA, West Tripura district sponsored 201 proposals with financial involvement of Rs. 8.69 lakhs during May—September 1983. The Tripura Gramin Bank, Chebri Branch rejected (March 1984) 195 schemes in respect of 73 beneficiaries involving Rs.2.98 lakhs – for the reason that loan applications lacked the essential details relating to land holdings, owning of other assets, borrowing from other parties and title over the land. The DRDA could not explain whether necessary verification had been conducted by the survey team constituted for the purpose and whether bank had been associated at the stage of identification of beneficiaries as envisaged in the programme. In respect of the remaining cases, there was no follow up action on the part of the DRDA to ascertain the reason for which the cases were not finalised by the bank.

(c) The DRDA, West Tripura district sent credit proposals for Rs. 6.30 lakhs to the United Bank of India, Agartala between November 1982 and September 1983 in favour of 93 beneficiaries belonging to three MPCs of Mohanpur block for supply of 126 milch cows. While sending proposals, the Project Director mentioned that the beneficiaries had been selected on the basis of house to house survey conducted by the bank and credit camp consisting of representatives of development departments including Animal Husbandry Department and bank. The Animal Husbandry Department, however, expressed (December 1983) their inability to supply milch cows from their department and suggested that the bank might get the animals purchased through purchase committee. The bank pointed out (February 1984) that this would be a clear deviation from the specific provision of the scheme and it would not be possible on the part of the bank to accompany the purchase committee. The bank suggested for modification of the scheme in February 1984.

The DRDA, West Tripura district decided in August 1984 that modification of scheme on the ground of non-availability of inputs and any other genuine grounds could be made jointly by the concerned beneficiary, bank and the respective Block Development Officer. In this connection it may be mentioned that according to the Government of India's instruction issued in June 1979, only the State Level Co-ordination Committee is delegated with the power of sanctioning new schemes which are in conformity with general guidelines issued by the Government of India without prior concurrence of the Department of Rural Development.

(d) Against the credit proposals sponsored (June 1983) by the DRDA, West Tripura district to Tripura Gramin Bank,

Kamalghat branch involving credit outlay of Rs. 2 lakhs in respect of 20 identified beneficiaries of Mohanpur Block for supply of 40 milch cows, the bank intimated (March 1984) the D.R.D.A., that out of 20 beneficiaries 7 were not eligible for one or more of the reasons that (i) some of the proposed beneficiaries had been in receipt of loan from other financial institution and were defaulters in repayment thereof, (ii) some of them were overaged, (iii) both father and mother of the same family were enlisted and (iv) some of them had no minimum managerial capacity. In respect of the remaining 13 beneficiaries, the bank pointed out that there were instances of cattle having been stolen or shifted away as the Bangladesh border is very near. The D.R.D.A. did not take any action on receipt of bank report.

(e) There was nothing on record to indicate that the DRDA, West Tripura District had taken any action in consultation with the Animal Husbandry Department for fodder development as a method of infrastructural development on community land or land owned by the individual beneficiary for the milch animals to be supplied to the beneficiaries as envisaged in the programme.

(f) As envisaged in the programme, it was the responsibility of the block authority to obtain up to date information from the bank. A test check of the records of Mohanpur Block, however, revealed that no system had been followed at the block level to get information from the bank about the progress of loans sanctioned/dispensed. The block authority also did not know the progress made by the individual beneficiaries who were given loans under the programme.

3.5.10 *Diversion of fund*

The objective of IRDP was to take up a package of viable schemes which would generate enough additional income to the beneficiary families with annual income of not more than Rs. 3500 to enable them to go above the poverty line once and for all. This was a credit linked programme. Rs. 7.89 lakhs were, however, diverted from IRDP fund in rehabilitating 1203 families affected by June 1980 disturbance which was outside the scope of the programme and that too without linking with credit. This resulted in not only diversion of fund but also frustrating the very purpose of ensuring better investment to enable the beneficiaries to cross, once and for all, the poverty line in the absence of credit linking.

3.5.11 *Physical verification of assets*

The Government of India requested the State Government in March 1982 to launch campaign for verification of assets and to submit a report to them. There was, however, no record to indicate that any procedure, format and administrative arrangement had been made for undertaking the task of physical verification of assets supplied to the beneficiaries under the programme.

3.5.12 *Monitoring*

One of the distinctive features of the programme was emphasis on following-up action and monitoring the impact of the programme in terms of increase in income of the beneficiaries. A Vikash Patrika (identity-cum-monitoring card) was required to be introduced for this purpose to watch the progress of the beneficiaries from stage to stage till they made a success of it. The Vikash Patrikas are yet to be issued (July 1984) in the State. It was noticed during test check of the records of 6 blocks (out of 17) that the specific responsibility for close monitoring and follow-up action after disbursement of loan/subsidy to the beneficiaries was not assigned to any of the functional Extension Officers. At the district level, meetings were held by the District Magistrates and Collectors with the DRDA and block officers. There was, however, no effective and organisational system at the district or block level for monitoring and controlling the process as observed by the State level review committee in April 1984.

Government stated (March 1985) that the Committee had been set up at block level, district level and state level to review the working of IRDP and besides the Sub-divisional Officers, some other officers of Development Department and Extension Officers of the blocks had been assigned responsibility for IRDP work recently.

3.5.13 *Other topics of interest*

(a) The Government of India disapproved (October 1977) the proposal for incurring expenditure on construction of community irrigation bund/seasonal bund on the grounds that (i) such bund was temporary, (ii) the Planning Commission had objected to such programme and (iii) such programme was not credit linked. Despite this, funds of Rs. 2.20 lakhs and Rs. 1.60 lakhs were placed with different Block Development Officers (BDOs) during 1978-79 and 1979-80 respectively for construction of



seasonal bunds in I.R.D blocks. Of these, Rs. 1.98 lakhs were spent for the purpose and the balance of Rs. 1.82 lakhs were lying with the B.D.Os (April 1984).

(b) To enable purchase of dairy animals from outside the State a revolving fund was created and was to be recouped by sale of these animals to the beneficiaries under credit linked programme. Out of Rs. 1.29 lakhs advanced by the TRDA, to the Animal Husbandry Department in 1978-79 for building up stock of animals to be distributed among the beneficiaries, Rs. 0.35 lakh only was realised by the DRDA, West Tripura district by way of distributing some animals to the beneficiaries leaving a balance of Rs. 0.96 lakh with the Animal Husbandry Department (July 1984), though the entire amount was spent by them during 1980-81 and 1981-82 on purchase of animals.

3.5.14 *Evaluation*

There was no machinery in the State to undertake concurrent evaluation of the programme with a view to assessing the impact of massive investments in terms of raising poorest families above the poverty line.

3.5.15 *Summing up*

Organisational set up at state level, district level and block level was not adequate to ensure proper implementation of the programme.

There was no record to indicate that the five year perspective plan as well as the annual action plan had been prepared.

No comprehensive survey as envisaged in the programme was conducted to select the poorest of the poor beneficiaries ; survey teams were formed only from 1982-83. The survey reports did not, however, contain the details of family income from various sources, preferences and aptitudes of the families.

The schemes relating to farm forestry were abandoned in 1983-84 after spending Rs. 17.27 lakhs during 1978-79 to 1981-82.

There was shortfall in sanctioning and disbursing loans to the beneficiaries by the respective banks.

Rupees 7.89 lakhs were spent out of the IRDP funds towards payment of subsidies to re-habilitate the families affected by June 1980 disturbance.

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There was no effective and organisational system at the district or block level for monitoring and controlling the process of implementation at various stages.

Though Rs. 455.18 lakhs were spent during 1978-79 to 1983-84 on implementation of the programme aiming at raising the poorest of the poor families above the poverty line, there was no machinery in the State to undertake exercise for concurrent evaluation of the programme with a view to assessing the actual impact of massive investments.

3.6 *National Rural Employment Programme*

3.6.1 *Introductory*

In order to minimise unemployment and under employment in the rural areas, the 'National Rural Employment Programme' (NREP) was introduced in the State in March 1981. Till the end of March 1981, the scheme was entirely financed by the Central Government. Thereafter, the share of the Government of India was 50 *per cent*. The following were the basic objectives of the Scheme :—

- (i) generation of additional gainful employment for the unemployed and under employed persons both men and women in the rural areas ;
- (ii) creation of durable community assets for strengthening rural infrastructure, which would lead to rapid growth of rural economy and steady rise in the income levels of the rural poor ; and
- (iii) improvement of nutritional status and the living standard of the rural poor.

The categories of work which were to qualify under the programme included social forestry works on Government and community lands belonging to the Panchayats, Road side Plantation of canal banks and on waste lands, the works directly benefiting the scheduled castes/tribes, minor irrigation works, soil conservation and land reclamation works, Provision of drinking water wells, rural road works, construction of school, dispensary and balwadi buildings, community centres, stores for seed keeping etc.

The programme was implemented in the State through three District Magistrates and Collectors and the Forest Department. The Rural Development Department was to co-ordinate and monitor the entire scheme.

The planning, implementation, monitoring, etc., of the programme at the State level was the responsibility of the State level co-ordination committee of the rural development programme.

The committee was to meet regularly at least once in three months to make a detailed review of the programme.

3.6.2 Allocation, release and utilisation of food grains

NREP was revised form of the erstwhile Food for work programme. A part of the wages under the programme was to be given by food grains. The quantity of food grains allocated/released by the Government of India and the State Government and utilisation thereof during 1980-81 to 1983-84 are indicated below :

Year	Opening balance	Food grains allocated/ released by the Government of India	Food grains allocated/ released by State Government	Total	Utilisation	Balance
(Quantity in tonnes)						
1980-81	...	1250	...	1250	226	1124
1981-82	1124	1000	1257	3381	2941	440
1982-83	440	960	975	2375	2090	285
1983-84	285	910	966	2161	1718	443

Due to shortfall in utilisation of balance quantity of food-grains by the end of 1983-84 as shown above, 2.21 lakhs of mandays could not be generated (computed at the rate of 2 Kgs of rice per manday). As per report submitted to the Government of India for the year 1980-81, 1164 tonnes of rice was shown to have been lifted by the State Government as against 1250 tonnes actually lifted as per records of Civil Supply Department. Discrepancy is yet to be reconciled (August 1986).

3.6.3 Allocation of fund and expenditure

The allocation of funds (including value of food grains) during 1980-81 to 1983-84 was as shown below :

Year	Central Share	State Share	Total
(in lakhs of rupees)			
1980-81	48	11	59
1981-82	60	60	120
1982-83	60	68	128
1983-84	66	66	132
Total	234	205	439

The expenditure (both cash and kind) incurred during 1980-81 to 1983-84 was as shown below :

Year	Cash		Food grains		Materials		Total
	Central	State	Central	State	Central	State	
(In lakhs of rupees)							
1980-81	1.39	—	2.07	—	4.84	—	8.30
1981-82	23.72	23.72	24.21	24.21	33.38	33.38	162.62
1982-83	20.30	20.30	20.31	20.31	22.24	22.24	125.70
1983-84	21.50	21.50	18.46	18.46	29.06	29.06	138.04
Total	66.91	65.52	65.05	62.98	89.52	84.68	434.66

In this connection the following observations are made :

(a) According to the guidelines issued by the Government of India, 60 : 40 ratio was required to be maintained between the expenditure on wages and materials upto July 1983 and thereafter at 50 : 50. The table will, however, indicate that the ratio was not maintained during 1980-81 and 1981-82 and excess expenditure of Rs. 4.32 lakhs (Rs. 2.54 lakhs for 1980-81 and Rs. 1.78 lakhs for 1981-82) was incurred against the material component.

3.6.4 Generation of mandays

The achievements in generation of mandays against target during 1980-81 to 1983-84 were as shown below :

Year	Target (in lakhs of days)	Achievements			Total
		SC	ST	Others	
		(Break-up not available)			
1980-81	0.66	N.A.	N.A.	N.A.	0.66
1981-82	18.84	N.A.	N.A.	N.A.	15.18
1982-83	13.60		5.78	5.48	11.26
1983-84	11.41	1.74	4.82	2.95	9.51
Total	44.51				36.61

Reasons for non-achievement of target fixed could not be explained by the department.

N. A. : Not available.

The following discrepancies regarding utilisation of foodgrains and generation of mandays were noticed during scrutiny of the records maintained by block offices :

Year	Foodgrains utilised as per project register (in tonnes)	Mandays as per project register	Foodgrains utilised as per quarterly report (in tonnes)	Mandays as per quar- terly report
1981-82	138.456	69,859	137.436	68,718
1982-83	162.286	82,909	190.904	1,01,278
1983-84	83.450	42,396	92.740	49,258
Total	384.194	1,95,164	421.080	2,19,254

The reasons for discrepancy between the project register and quarterly report could not be explained.

(b) Jirania Block

In the quarterly report submitted by the Block Development Officer (B.D.O) to the District Magistrate and Collector, 94,381 mandays were shown to have been generated during 1982-83 against 92,168 mandays as per project register. While the discrepancy was attributed by the Block Development Officer to improper maintenance of project register, the basis on which the report was submitted to the District Magistrate and Collector remained unexplained.

3.6.5 *Payment of wages in cash in lieu of Food grains*

The Government of India, prescribed in January 1982, 1 (one) Kg. of Food grains to be essentially given to the workers as a part of their wages. The State Government also stipulated 2 Kgs of rice to be given as a part of wages to the skilled workers.

Scrutiny of records, however, revealed that 2.23 lakhs of mandays as detailed below were generated by different implementing agencies during 1980-81 to 1983-84 without foodgrains.

Year	Total mandays generated (in lakhs)	Quantity of rice distri- buted (in tonnes)	Mandays with rice (in lakhs)	Mandays without rice (in lakhs)	Saving of rice available in stock (in tonnes)
1980-81	0.66	126.00	0.63	0.03	6
1981-82	15.18	2941.00	14.71	0.47	94
1982-83	11.26	2090.00	10.45	0.81	162
1983-84	9.51	1718.00	8.59	0.92	184
	36.61	6875.00	34.38	2.23	446



This has resulted in non-utilisation of 446 tonnes of rice. Reasons for deviation from the instructions of the Government of India as well as by the State Government despite the fact that rice was available could not be explained.

Test check of the records of the Block Development Officers, Jirania and Jampaijala revealed that during January-February 1984, 9,363 workers in the former block and 1,424 workers in the latter block had not been issued 21.57 tonnes foodgrains as part of their wages though records of the Food and Civil Supplies Department indicated that the entire allotment for the year had been issued from time to time to the implementing officers.

Out of 2,71,380 mandays generated in South Tripura District during 1982-83, 5,444 mandays were generated on cash wages in full and for the remaining 2,66,386 mandays 532.772 tonnes of food grains were required to be issued at the rate of 2 kg. per manday. 548.432 tonnes of foodgrains were, however, shown as utilised. Thus, there was an excess issue of 15.660 tonnes worth Rs. 0.29 lakhs.

3.6.6 *Non preparation of shelf of project through District Rural Development Agency (DRDA)*

(a) Guidelines prescribed that a shelf of project would be prepared by the DRDA for works to be undertaken in the District under NREP to fix priorities of work to be executed as per local needs.

It was, however, noticed that no shelf of project had been prepared by the DRDA with the result that there was no scope for preparation of any annual action plan on the basis of such shelf of projects. The Rural Development Department prepared the annual action plan on the basis of plan prepared by District Magistrates and Chief Conservator of Forests and submitted to the Government of India for release of fund at the commencement of the financial year.

3.6.7 *Creation of employment opportunities*

The main objective of the programme was to increase employment opportunities in the rural areas significantly. Records of the 5 selected blocks revealed that average generation of mandays per worker per year ranged between 3.3 and 10.8 and no person was provided with employment opportunities for more than 50 days. This position indicates that the employment opportunities provided in those blocks were not on regular basis and the programme failed to attain its desired objectives.

3.6.8 *Creation of durable assets*

According to the guidelines, the works undertaken for the programme were to be of durable nature and were to be of appropriate standard and specification.

The assets created during 1980-81 to 1983-84 were not entered in the Property/Assets register that were required to be maintained by the respective departments. It was seen during review that out of 3056.23 Kms. of village roads only 5.08 Kms. were covered by top soling to make it durable. According to the guidelines, the State Government was to make adequate arrangement for maintenance of assets created under the programme and till such time the executive agencies under this programme were not to treat these work as completed and the expenditure incurred on the maintenance was to be debited to NREP Funds. It was, however, seen that neither the assets created had been transferred to the appropriate authority nor had any expenditure been incurred by the implementing agencies on maintenance of the assets. It was further seen that out of 812.23 hectares of water area and 4.4 Kms. of flood protection bunds covered by the minor irrigation projects under the programme during 1980-81 to 1983-84, there was no information regarding actual utilisation of potential created.

3.6.9 *Defective maintenance of Muster rolls*

In the course of scrutiny of records in all the five selected blocks, following defects/irregularities were noticed in regard to maintenance of Muster rolls.

- (i) There was no indication of the nature of work done and of completion of work.
- (ii) The entries were not attested by the Departmental officials in token of check.
- (iii) Payment of wages was made without linking measurement in the Measurement Books.
- (iv) Certificates by the Departmental Officers regarding quantum of work done against the payment made in the Muster rolls/field books were not recorded.

As a result, the details of works executed under the programme with reference to wage components were not verifiable from the records maintained.

3.6.10 *Non-recording of Measurement*

In the absence of any record in the Measurement Book, it could not be verified during review whether the works were actually completed as per estimates resulting in creation of durable assets. No measurement by the technical staff of the blocks were recorded in the Measurement Book as required under rules. The implementing officers stated (May—June 1984) that in the absence of requisite technical staff, the measurement of works could not be recorded in Measurement Book.

3.6.11 *Purchase and utilisation of materials :— irregularities thereof*

(a) In course of scrutiny of records of Divisional Forest Officer, Sadar it was found that 7.5 tonnes (169 bundles) barbed wire were purchased at a cost of Rs. 0.76 lakh in July 1983 for utilisation under the programme in rural areas.

Out of 169 bundles, 4 bundles were issued to Range Officer, Charilam and the balance quantity of 165 bundles was issued to the Forester, Sadar Range Office in July 1983. It was noticed from the stock book maintained by the Forester that 80 bundles had been issued for fencing works on different road sides at Agartala town, 55 bundles had been used in different areas within the town and 30 bundles were issued in different areas in M.B.B. College under social forestry unit (urban).

(b) Rural Development Department placed (January 1984) at the disposal of the District Magistrate and Collector, South Tripura, Rs. 2.12 lakhs being the cost of materials for the 4th Quarter of 1983-84. But District Magistrate and Collector in his turn reallocated Rs. 3.48 lakhs to different Block Development Officers under South District and the amounts were accordingly drawn by all the Block Development Officers. Authority for excess drawal of Rs. 1.36 lakhs was not available to audit.

(c) On scrutiny of the Stock Register of the B.D.O, Matabari, it was seen that 504 pieces of G.C.I. sheets (cost : Rs. 0.70 lakh) had been issued to 3 Panchayat Secretaries in February—March 1984 to be utilised in the works under the programme. No accounts of the materials issued, were, however, obtained from them in support of actual utilisation of the G.C.I. sheets.

(d) A scrutiny of the records of Melaghar Block revealed that Rs. 2.98 lakhs had been drawn during 1983-84 for cost of materials in connection with implementation of 70 projects

under the programme. While the entire amount was shown as utilised as per report submitted by the B.D.O. to the District Magistrate and Collector, West Tripura in April 1984, item wise details for Rs. 1.59 lakhs only were available. Reasons for showing an excess expenditure of Rs. 1.38 lakhs were not stated. A scrutiny of the Stock Register of the Block, however, revealed that only 180 bags of cement worth Rs. 0.10 lakh had been purchased and issued during 1983-84.

3.6.12 *Expenditure on social forestry*

Although the guidelines emphasised that 10 per cent of the total funds should be earmarked under social forestry, actual allocation under social forestry scheme was much less and the actual expenditure was even lesser than funds allocated, resulting in shortfall of Rs. 12.14 lakhs, from 10 per cent of the total funds. The reasons for less expenditure could not be explained.

3.6.13 *Monitoring*

As per guidelines, the officers dealing with the programme at the State headquarters were required to visit districts regularly and ascertain through field visits that the programme was being implemented satisfactorily, and that execution of works was in accordance with the prescribed procedure and specification. Similarly, officers at the district, sub-divisional and block levels had to closely monitor all aspects of the programme through visits to works site. For this purpose a schedule of inspection prescribing minimum number of field visits for officers right from State headquarters to block levels was to be drawn up and strictly adhered to.

Neither any such schedule of inspection nor any record regarding actual visit could be made available to Audit.

3.6.14 *Evaluation studies*

No evaluation studies were, ever conducted by the State Government (August 1984) to assess the impact of the programme.

3.6.15 *Diversion of NREP Fund*

It was noticed from the relevant records maintained by Bishalgarh Block that 4,45,500 bricks costing Rs. 2.53 lakhs were purchased during 1981-82 and 1982-83 under the programme. Out of this, 92,500 bricks were directly issued to the works "Improvement of road from Itbatta to Amarendra Nagar" constructed under Community Development.

3.6.16 *Other points of interest*

(a) Rupees 3.25 lakhs had been paid as cash component of the wages by the Divisional Forest Officer, Resettlement Division, Jatanbari in 1983-84 against the sanctioned amount of Rs. 2.50 lakhs on the ground that food grains had not been received as per requirement despite the fact that 443 tonnes of rice remained unutilised at the end of the year as mentioned in paragraph 3.6.2.

(b) In the absence of details in the project registers, utilisation of 4,09,500 bricks worth Rs. 1.59 lakhs issued by the B.D.O, Jirania (1,49,500 bricks) and B.D.O, Mohanpur (2,60,000 bricks) during 1982-84 could not be verified during audit.

(c) The various implementing officers were permitted to draw cash on Abstract Contingent (AC) bills but Detailed Countersigned Contingent (DCC) bills duly supported by vouchers and payees' receipts which were required to be submitted within 60 days from the date of drawal of money in A.C bills were outstanding for Rs. 20.53 lakhs as on 30th June 1984.

Out of Rs. 2.61 lakhs drawn by the B.D.O, Mohanpur, Rs. 1.23 lakhs only were actually spent towards purchase of materials till June 1984 leaving balance amount of Rs. 1.38 lakhs in hand. The entire amount of Rs. 2.61 lakhs was, however, shown to have been spent in the progress report for the year 1983-84 submitted to the District Magistrate and Collector, West Tripura.

3.6.17 *Summing up*

There was shortfall in generation of mandays during each year from 1981-82 to 1983-84 compared to the target fixed for the purpose. The total shortfall was 7.90 lakhs mandays, the average generation of mandays per worker per year ranging between 3.3 and 10.8.

Out of 3056.23 Kms. of village road constructed under the programme, only 5.08 Kms. were covered by top soling to make the road durable.

During 1980-81 to 1983-84, 2.23 lakhs mandays were generated by payment of the entire wage in cash in lieu of grains despite the fact that grains were available during each year.

No shelf of project was prepared by the District Rural Development Authorities was required under the programme with the result that there was no scope for preparation of any annual action plan on the basis of such shelf of project.

One hundred and sixtyfive bundles of barbed wire (cost : Rs. 0.74 lakh) purchased for implementation of the work under the programme in rural areas were issued to other works in town areas.

Neither any schedule of inspection of the officers dealing with the programme nor any record regarding actual visit as required could be made available to audit.

Rupees 4,34.66 lakhs were spent during 1980-81 to 1983-84 on implementation of the programme. But no evaluation study was conducted by the State Government with a view to seeing whether the basic objective of the programme was achieved.

The points mentioned in the above mentioned paragraphs were referred to the Government in January 1985 ; reply is awaited (September 1985).

3.7 Rural House-sites-cum-construction programme

3.7.1 Introductory

In October 1971, the Government of India formulated a scheme to be implemented through the State Governments for provision of developed house-sites free of cost to landless workers in rural areas. The entire cost of acquisition and development (subject to the maximum of Rs. 150 per site) of sites was to be met by the Government of India while the expenditure on Staff engaged on implementation of the scheme was to be met by the State Governments.

From 1st April 1974 i.e. at the commencement of Fifth Five Year Plan, the scheme was transferred to the State sector and included as a part of the Minimum Needs Programme.

The overall control of the programme was entrusted to the Rural Development Department of the State Government.

The scheme aimed at assisting the families having neither house-sites of their own nor built up houses and who are not in a position to build their houses even on the house-sites provided free of cost. To begin with, the programme was to be confined to homeless colonies which were being established in various sub-divisions and the benefit was to accrue to such families whose annual income would not be more than Rs. 2,500 per family. In the case of allotment of land for construction of a dwelling house, the ceiling limit was 0.80 hectare

(0.2 acre). The quantum of financial assistance was revised from Rs. 150 to Rs. 750 per family with effect from 1980-81.

Mention was made in paragraph 3.1 of the Audit Report for the year 1978-79 about (i) non-observance of prescribed procedure (ii) defective agreements, (iii) diversion of funds and (iv) non-production of receipts for payment of royalty in connection with distribution of house-sites to landless workers in rural areas. The Public Accounts Committee in its 35th Report (presented to the House on 30th March 1982) recommended that in future the Department should take sufficient amount of caution in preparing such schemes and also the implementation aspects.

The results of a further test check during 1983-84 pointing out further irregularities are mentioned in the succeeding paragraphs.

3.7.2 Financial Targets and Achievements

The details of the budget provision vis-a-vis, the expenditure incurred are indicated below :

Year	Budget provision	Expenditure	Saving(—) Excess (+)
(In lakhs of rupees)			
1974-75 } to 1979-80 }	21.20	18.50	(—) 2.70
1980-81	15.00	11.26	(—) 3.74
1981-82	28.87	22.88	(—) 5.99
1982-83	38.00	25.83	(—)12.17
1983-84	30.00	29.58	(—) 0.42
	<u>133.07</u>	<u>108.05</u>	<u>(—)25.02</u>

Out of Rs. 133.07 lakhs allotted, Rs. 108.05 lakhs had been utilised up to March 1984 resulting in saving of Rs. 25.02 lakhs. On scrutiny of records, it was noticed that during 1981-82, the original budget provision was for Rs. 25 lakhs and supplementary provision for Rs. 3.87 lakhs was obtained in February 1982 for extending benefit to more families. Against this, the total expenditure was only Rs. 22.88 lakhs, which was less than the original provision.

3.7.3 Physical Targets and achievements

The physical target and achievement for providing house site-cum-construction grants to rural landless workers (families) from 1978-79 to 1983-84 are given below (as per departmental records).

Year	Target	Achievement
	(Figures in number)	
1978-79	N.A.	2323
1979-80	N.A.	400
1980-81	2000	1577
1981-82	3866	3779
1982-83	5066	5065
1983-84	4000	3853
		<hr/> 16997

During test check of the records of the S.D.O, Udaipur and Belonia in South Tripura District, it was noticed that during 1980-81 to 1983-84 only 2224 beneficiaries (Udaipur 1266 ; Belonia 958) had been covered towards construction of houses under the scheme, whereas records of the District Magistrate and Collector, South Tripura District, Udaipur showed that 2428 (S.D.O, Udaipur 1406 ; S.D.O, Belonia 1022) beneficiaries had been covered in the said two sub-divisions during the said period. The discrepancies were not reconciled (October 1984).

Out of Rs. 3.30 lakhs allotted to Kailashahar Sub-Division in 1982-83, Rs. 1.59 lakhs were disbursed to 212 beneficiaries and the balance of Rs. 1.71 lakhs drawn on 31st March 1983 (obviously to avoid its lapse) was disbursed in 1983-84 (Rs. 1.57 lakhs as detailed in appendix 3.6) and in 1984-85 (Rs.0.10 lakh in October 1984) and Rs. 0.04 lakh was refunded into treasury in October 1984. The total number of beneficiaries settled during the year 1982-83 was, however, shown (April 1983) as 440 by the Sub-Divisional Officer, Kailashahar in his report submitted to the District Magistrate and Collector, North Tripura District.

3.7.4 Selection of beneficiaries

(a) The scheme envisaged that the beneficiaries would be selected from the rural landless persons whose annual income should not exceed Rs. 2500 per family. During test check of the records of Sub-Divisional Officer, Sadar, Khowai, Sonairura, Udaipur and Kailashahar, it was noticed that financial assistance at the rate of Rs. 750 per family had been paid by Sub-Divisional

N.A. : Not available.

Officers to 1264 families towards construction of houses involving an amount of Rs. 9.48 lakhs without assessment of annual income during 1980-81 to 1983-84.

(b) Rupees 1.36 lakhs were paid during 1982-83 and 1983-84 by S.D.O, Sadar, Agartala to 182 families (at the rate of Rs. 750 per family) towards construction of houses whose annual income exceeded Rs. 2,500 per family (annual income ranging between Rs. 3,000 and 5,400). Further, during 1980-81 Rs. 0.09 lakh was paid to 12 Government employees who were not eligible to such financial assistance under the scheme.

(c) Rural house site grants was meant for rural landless people. It was, however, seen from the records of the S.D.O. Sadar that during 1981-82 to 1983-84 Rs. 0.11 lakh had been paid to 15 families of Agartala town as rural house site grant at the rate of Rs. 750 per family.

3.7.5 Irregular payment of house construction grant

The scheme envisaged that house sites (*Khas* land) measuring 0.2 acre should be provided free of cost to each family of the landless workers in rural areas before granting financial assistance towards construction of houses. Though house sites were provided to only 439 landless families by S.D.O, Kailashahar during 1980-81 to 1983-84, house site grants at the rate of Rs. 750 per family had been paid to 1,238 families during the said period. Thus, 799 families were paid house site grants amounting to Rs. 5.99 lakhs without allotment of house sites. The reasons therefor were not stated.

Similarly Rs. 0.24 lakh was paid by S.D.O, Khowai in 1982-83 as house site grant to 32 families affected by dacoity without allotment of house sites (*Khas* land).

3.7.6 Extension of house site grants to land holders

One of the conditions to be fulfilled before getting house site grant by the landless rural worker was that neither the head of the family nor any of its members should own any land. During test check of the records of S.D.O, Sadar, Agartala, it was noticed that Rs. 1.19 lakhs had been paid in 1981-82 as rural house site grant at the rate of Rs. 750 per family to 159 families of Mouja Gokulnagar of Sadar area, who possessed land in their own names.

It was further noticed that out of 64 fire victims whose houses were on their own land and who were recommended by

District Magistrate and Collector, 48 families were given (June 1983) house-site grant amounting to Rs. 0.36 lakh at the rate of Rs. 750 per family.

3.7.7 *Selection of sites having no other amenities*

The scheme envisaged that developed house-sites with civil amenities i.e. water supply facilities, approach roads, etc., should be provided to landless rural workers. Test check of the records of S.D.O, Kailashahar revealed that a colony for settlement of 96 rural families had been established in 1980-81 in Kailashahar Sub-division and house-site grant of Rs. 0.72 lakh paid in that year without making arrangement for drinking water facilities and link road. The S.D.O. requested the B.D.O, Kumarghat in April 1981 to provide at least "*Kachha Wells*" in the said colony pending construction of "*pucca wells*" for drinking water. Neither any follow-up action was taken nor was any inspection made by the S.D.O. to find out whether the colony inmates were residing in the colony or deserted for want of basic amenities (October 1985).

A test check of the records of S.D.O, Udaipur revealed that out of 49 families settled in a colony in the vicinity of Udaipur Sub-divisional Headquarters by giving house-site grant of Rs. 36,750 in 1980-81, only 2 were residing and the remaining 47 families left the colony in the absence of economic support programmes despite the fact that the Government stressed in January 1981 to provide economic support programme so that a suitable income could be derived by the inmates of the colony. Thus, expenditure of Rs. 0.35 lakh paid to 47 families and Rs. 0.21 lakh spent in 1979-80 (Rs. 0.09 lakh) and 1980-81 (Rs. 0.12 lakh) on development of the house-sites proved unfruitful.

It was further seen from the records that out of 222 families allotted land and paid house-sites-cum-construction grant of Rs. 1.67 lakhs during 1981-82 and 1982-83 in 4 colonies of Udaipur Sub-division, 48 families had deserted the colonies. While exact reasons for such desertions were not on record, it was seen that action for implementation of suitable economic support programme in the colonies under Community Development Programme had not been initiated. The construction grant of Rs. 0.36 lakh given to the 48 families thus proved unfruitful.



3.7.8 *Diversion of funds*

A test check of the records of Sub-divisional Officers of Sadar, Khowai and Udaipur Sub-divisions revealed that house-site grants amounting to Rs.11.94 lakhs at the rate of Rs.750 per family were paid by them to 1,593 riot affected families during 1980-81 to 1982-83 (Sadar : Rs. 6.75 lakhs to 900 families ; Khowai : Rs. 2.24 lakhs to 299 families ; Udaipur : Rs. 2.95 lakhs to 394 families) which was not covered under the provisions of the scheme. An amount of Rs. 2.15 lakhs had also been spent during 1978-79 to 1979-80 by the Sub-divisional Officers, Khowai and Sonamura Sub-divisions (Khowai : Rs. 0.95 lakh ; Sonamura : Rs. 1.20 lakhs) for construction of R.C.C. wells for families settled under other schemes.

An amount of Rs. 0.11 lakh was also spent from the fund of rural house-site-cum-construction programme by the S.D.O, Udaipur in 1981-82 on a bridge over Maharani Cherra constructed in connection with resettlement of 29 families evicted from Maharani barrage project and further expenditure of Rs. 0.15 lakh was incurred in 1982-83 towards construction of approach road for the said families.

3.7.9 *Drawal of money from treasury to avoid the lapse of budget grant* *Non-observance of prescribed procedure*

A fund of Rs. 1.10 lakhs placed at the disposal of S.D.Os (Sadar : Rs. 0.60 lakh ; Sonamura : Rs. 0.50 lakh) was not required for utilisation during 1983-84. The amount was, however, not surrendered and out of it Rs. 0.38 lakh was remitted by means of bank draft on 6th April 1984 to the Managing Director, Tripura Rehabilitation Plantation Corporation Ltd., for payment to 50 scheduled tribe families (at the rate of Rs. 750 per family) who were residents of Uttar Promodenagar mouza of Khowai Sub-division. Full accounts of disbursement were not received by the D.M. and Collector, West Tripura, Agartala (November 1984). The balance amount of Rs. 0.72 lakh was lying in cash chest (November 1984).

3.7.10 *Monthly progress reports*

The Sub-divisional Officers (S.D.Os) were required to submit monthly progress reports containing the required information like names of the schemes, names of beneficiaries, the amount of house-site grants sanctioned and disbursed during the month, etc., to the respective District Magistrates and Collector. It was noticed during test check of the records of the S.D.O, Sonamura that monthly progress reports for the years 1980-81 to 1982-83 had not been submitted.

3.7.11 *Evaluation*

Rupees 108.05 lakhs were spent during 1974-75 to 1983-84 towards construction of houses by way of giving grants to the families. No specific design was, however, prescribed by the State Government for construction of houses. No evaluation was also made to assess the impact of the scheme in terms of actual benefits to the target group (rural landless workers).

3.7.12 *Summing up*

Rupees 6.23 lakhs were paid to 831 families without allotment of house-sites.

Ninetyfive families in receipts of house-site grant of Rs. 0.71 lakh for construction of houses in 4 colonies deserted the colonies in the absence of any support programme for deriving income.

Rupees 14.35 lakhs were spent from the fund under the programme for purposes connected with the implementation of the programme.

Rupees 1.56 lakhs were paid to 209 families who were not eligible for financial assistance.

Rupees 108.05 lakhs were spent during 1974-75 to 1983-84 on implementation of the programme. But no evaluation was made to find out whether the amount was spent for the purpose for which the same was intended.

The points mentioned in the foregoing paragraphs were referred to the Government in February 1985; reply is awaited (June 1985).

REVENUE DEPARTMENT

3.8 *Overpayment of dearness allowance*

As per Rule 7 of the Tripura Government Services (Revised Pay) Rules, 1982 effective from 1st January 1982 as clarified vide amendment made on 31st December 1982 with retrospective effect from 1st January 1982, the dearness allowance admissible on 1st January 1982 on the revised pay was to be calculated with reference to the quantum of dearness allowance/additional dearness allowance admissible with reference to pay in the pre-revised scale.

During test check (May 1984) of pay bills in respect of 133 employees of the Sub-Divisional Officer, Kamalpur it was noticed that dearness allowance for the period from January 1982 to November 1982 had been drawn and paid on percentage plus quantum basis on revised pay as on 1st January 1982 less the dearness allowance admissible on 1st August 1979 but merged to pay in the revised scale. This had resulted in overpayment of Rs. 0.57 lakh to 133 employees as detailed in Appendix 3.5 and no action had been taken for recovery of the overpaid amount even after receipt of the amendment orders issued on 31st December 1982. Incidentally, it may be mentioned that the dearness allowance from 1st January 1982 was calculated with reference to pay in the pre-revised scale by many other Drawing Officers even before receipt of the amendment orders dated 31st December 1982.

While admitting the fact, the Government stated (February-March 1985) that the overdrawn amount was being realised at the rate of Rs. 100 per month from Class IV employees and the entire amount was being realised in 4 equal monthly instalments from the Class III employees.

TRIBAL WELFARE DEPARTMENT

3.9 *Alleged defalcation of Government money and other irregularities*

A special audit of the accounts of the Director of Welfare for Scheduled Tribes for the period from 22nd September 1978 to 28th December 1983 conducted between June and October 1984 revealed the following points :

(a) Out of the drawals of Rs. 11.87 lakhs in 109 bills during September 1978 to December 1983 Rs. 4.60 lakhs were disbursed during the same period leaving an undisbursed amount of Rs. 7.27 lakhs as on 28th December 1983. On transfer of charge of the Drawing and Disbursing Officer on 28th December 1983, the cash was physically verified by both the relieved and relieving officers and found to be Rs. 0.34 lakh only. Thus, there was a shortage of cash to the extent of Rs. 6.93 lakhs. The department, however, stated on 28th September 1984 that out of the said amount 12 bills amounting to Rs. 0.16 lakh relating to the period from 5th July 1983 to 29th November 1983 had been paid though not recorded in the cash book. The relevant records of payments were, however, not made available to Audit.

The department had already detected (November 1983) a defalcation of Rs. 5 lakhs drawn (October 1982) for payment of share capital investment to the Tripura Scheduled Tribes Co-operative Development Corporation Ltd., and another sum of Rs. 1.02 lakhs drawn in January 1983 for payment of the cost of a jeep, the latter amount having, however, been paid out of drawals made in September 1983 for payment to a Corporation (Rs. 1 lakh) and undisbursed cash (Rs. 0.02 lakh). The case was reported to the police on 28th November 1983 ; results of police investigation are awaited (May 1985).

(b) Rupees 3.05 lakhs were shown to have been disbursed during April 1980 to December 1983. The acquittance/money receipts/actual paid receipts in support of having made such disbursements were, however, not available (September 1984).

(c) Rules provide that all monetary transactions should be entered in cash book as soon as they occur and got attested by the Drawing and Disbursing Officer in token of check. It was noticed from the entries made in the cash book that during 16th September 1980 to 19th January 1983, Rs. 46.77 lakhs drawn in 17 bills had not been entered in cash book promptly. The extent of delay ranged between 14 days and 7 months 24 days. The physical verification of cash required to be done by the Drawing and Disbursing Officer and also by the Head of the Department/Controlling Officer as per Finance Department's orders (February 1981) was not done during the period except at the end of April 1980, July 1980, December 1980 and March 1981. The department, therefore, could not state whether the amounts entered in the cash book long after their drawals (Rs. 1.75 lakhs entered after 7 months 24 days, Rs. 7 lakhs entered after 4 months, Rs. 5 lakhs entered after 5 months and Rs. 1.02 lakhs entered after 2 months) were in the cash chest during the intervening periods.

(d) During 22nd June 1978 to 4th October 1983, payments for Rs. 0.76 lakh were shown in the cash book against the drawal of Rs. 0.38 lakh only by way of double/excess entry of the payment side of the Cash Book. This overstating of payments had the effect of understating the cash balance in the cash book to the extent of Rs. 0.38 lakh.

Government stated (July 1984 and April 1985) that the Drawing and Disbursing Officer had been placed under suspension and departmental proceedings had been initiated against him.

CHAPTER IV

WORKS EXPENDITURE

PUBLIC WORKS DEPARTMENT

4.1 Accelerated Rural Water Supply Schemes

4.1.1 Introductory

For providing portable drinking water to the rural people, a cent percent Centrally Sponsored Scheme has been in existence throughout the country since 1972. A survey conducted in 1972 disclosed that out of 4,727 revenue villages in Tripura, as many as 3,396 were to be identified as problem villages. Thereafter on re-survey in 1977, rest of the 1,331 villages were also identified as problem villages. Thus, all the 4,727 villages were identified as problem villages under three categories as noted below :

(a) villages not having an assured source of drinking water within a distance of 1.6 kilometres or within a depth of 15 metres—2,127 nos ;

(b) villages which suffer from excess of salinity, iron, flouride or toxic elements hazardous to health—1,331 nos ; and

(c) villages where sources of water are liable to the risk of cholera and other diseases—1,269 nos.

The last category of 1,269 problem villages were to be taken up for priority coverage within the Centrally Sponsored Scheme which comprised deep tube-wells, iron removal plants, distribution channels and distribution points including storage and overhead tanks wherever necessary.

4.1.2 Physical targets

Details of the schemes sanctioned by the Government of India based on the proposals made by the State Government during the period 1972-73 to 1979-80 are given below :

Year of sanction	Number of schemes	Villages to be covered	Population to be covered (in lakhs)	Amount sanctioned (in lakhs of rupees)	Target date of completion
1972-73	13	87	0.94	34.63	March 1974
1974-75 to 1976-77	10	52	N.A.	64.29	March 1978
1977-78	24	163	1.33	142.31	March 1979
1978-79	37	201	1.28	253.08	March 1981
1979-80	119	677	2.99	818.00	March 1985
Total	203	1,180		1,312.31	

N. A. : Not available.

No fresh scheme was sanctioned after 1979-80. Upto the end of 1979-80, only 263 villages with a population of 2.07 lakhs were covered as against the target of 1,180 villages and the following target was fixed during the 6th Plan period (March 1984) :

Year of implementation	Villages to be covered	Population to be covered (in lakhs)	Amount sanctioned/ released (in lakhs of rupees)
1980-81	200	(a)	116.00
1981-82	100	0.51	85.50
1982-83	106	0.63	81.50
1983-84	103	0.75	181.63
	509		464.63

Thus, 772 villages were to be covered by 1983-84.

4.1.3 Physical achievement

According to the reports furnished by the Departments, the progress of implementation upto March 1984 was as below :

Year	Number of schemes sanctioned	Schemes taken up	Schemes completed					Schemes in progress	Yet to be taken up	Benefit accrued	
			In time	Delayed upto 1 year	Delayed upto 2 years	Delayed upto 3 years	Exceeding 3 years			No. of villages covered	Population covered (in lakhs)
1972-73	13	13	Nil	—	—	—	13	Nil	Nil	87	0.55
1974-77	10	10	9	—	—	—	—	1	Nil	51	0.35
1977-78	24	24	7	6	7	—	3	1	Nil	162	1.30
1978-79	37	28	8	8	8	—	—	4	9	154	0.76
1979-80	119	18	1	—	—	—	16	1	101	55	0.16
	203	93	25	14	15	—	32	7	110	509	3.12

Out of 203 schemes sanctioned by the Government of India upto the years 1979-80, as many as 110 remained to be taken up. The number of villages covered was 509 against the target of 772 by the end of 1983-84. Reasons for delay either in taking up or in completion could not be explained by the department. It was further noticed that the 48 schemes as detailed in Appendix 4.1 stated to have been completed were actually in progress or yet to be started and no completion report could be produced to Audit.

(a) Not available.

46 villages which were not identified as category (c) problem villages were also included in the list of beneficiaries. Besides, 8 more villages under 5 schemes were also shown as beneficiaries under this scheme though the expenditure on these was met from other schemes of the State.

Out of the total 93 schemes so far taken up, iron removal plant was to be provided in 67 schemes but these were actually constructed in 15 schemes and was under construction in another 5 cases.

4.1.4 *Administrative approval and technical sanction*

Under the rules, work was to be commenced and consequently liabilities to be incurred only after a detailed estimate for the scheme in question had been sanctioned by the competent authority. It was, however, noticed from the records that in respect of 49 schemes involving Rs. 264.55 lakhs, the works had been executed without obtaining technically sanctioned estimates.

4.1.5 *Manual test boring*

Though survey reports of Government indicated that the water column lay below a depth of 500 to 600 feet, requiring mechanical boring, the department adopted manual boring techniques which failed to reach depths beyond 400 feet. Manual boring had, therefore, to be given up after incurring an expenditure of Rs. 0.78 lakh.

4.1.6 *Financial assistance from Government of India and expenditure thereof*

For financing the schemes sanctioned by the Government of India, the Government of India released grants during 1972-73 to 1973-74 and from 1977-78 to 1983-84. During the intervening period of 1974-75 to 1976-77, the State Government allocated funds for implementation of the continuing schemes sanctioned by the Government of India.

As against the total sanctioned amount of Rs. 1,312.31 lakhs for 203 schemes approved by the Government of India, the estimated sanctioned amount for 93 schemes taken up for construction was Rs. 587.63 lakhs only. The total expenditure booked under the scheme upto 1983-84 (Upto March 1984), however, worked out to Rs. 797.49 lakhs. Total Central grants received upto 1983-84 was Rs. 797.22 lakhs. Thus more amounts have been spent on various schemes than approved by the Government of India/State Government.

The schemes were sanctioned on preliminary estimates. Detailed estimates were to be prepared before the works were

taken up for execution. It was, however, noticed that out of 93 schemes taken up for execution upto 1983-84, the detailed estimates were framed only in 37 cases. Further, it was found that the total estimates of these 37 schemes exceeded the preliminary estimated amount by Rs. 71.19 lakhs. In respect of 4 schemes it was found that the total expenditure was Rs. 33.77 lakhs against the preliminary estimated sanctioned amount of Rs. 23.37 lakhs. In respect of the other schemes, the scheme-wise expenditure was not available.

The expenditure on purchase of materials under the schemes was booked under an omnibus final head of account "Accelerated Rural Water Supplies Tripura". No scheme-wise apportioning was done. Hence, no scheme-wise utilisation figure for Central assistance received could be worked out.

4.1.7 Accounts

Scheme-wise expenditure was not booked and no scheme-wise accounts were maintained. The department procured materials and booked expenditure for all these schemes taken together.

The suspense head "Stock" was not operated. As a result, acquisition of materials restricted to the sanctioned estimate was to be made by the Divisions by charging the costs to the respective scheme(s). Such stores were to be taken to the site accounts of the schemes in question. Site accounts could not be made available to Audit.

Contrary to the provision of annual physical verification, the stores in site accounts have not been physically verified for years.

4.1.8 Implementation of the schemes and irregularities thereon

(i) Chemical and bacteriological analysis was necessary to ensure the quality of drinking water. Chemical analysis was conducted only from 1978 and that too not in all cases. In 3 districts, out of 78 schemes, samples in respect of 59 schemes were obtained for chemical analysis. There was no arrangement to periodically monitor the quality of water. Thus, it could not be ensured that water supplied from the partially commissioned schemes was safe drinking water as per norms fixed by the Government of India.

(ii) A test-check of the records relating to execution of 19 schemes which were shown as completed, revealed the following points :

(a) Of the five schemes shown as completed in 1980-81, four remained non-operational for non-posting of operators

for a period of 17, 20, 22 and 46 months (Jolaibari, Muhuripur, Matabari and Manik Bhandar) respectively. The fifth one continues to remain non-operational due to defective execution of the scheme.

(b) In one case (Bamutia) commissioned in 1980-81, the entire pipe line of the work was laid in 1979-80. In August 1983, the Executive Engineer reported to the Chief Engineer, Minor Irrigation and Flood Control that the entire pipe line (cost : Rs. 2.92 lakhs) got damaged due to the bad quality of pipe and that atleast 3,000 metres out of the original estimate of 4,736 metres of pipe required replacement.

(c) In three cases (Padmabill, Kadamtala and Panisagar), iron removal plants were installed during the period from October 1980 to September 1982 at a cost of Rs. 2.03 lakhs. These remained non-operational due to non-availability of booster-pump. In the case of another scheme (Jamjuri—Khilpara), iron removal plant could not be installed pending acquisition of land. Even the attendant-shed which was supposed to be constructed near the deep tube-well, had to be constructed at a considerable distance at the premises of another deep tube-well due to insufficiency of suitable land at that point.

In another case (Panisagar), the work for construction of iron removal plant was completed in October 1980 at a cost of Rs. 0.74 lakh but due to non-supply and installation of horizontal centrifugal pump, the iron removal plant could not be put to use. The scheme was approved to cover 3 problem villages with a population of 0.13 lakh. Though all the villages have been covered, the actual population covered was only 0.04 lakh. As against the sanctioned amount of Rs. 5.29 lakhs, expenditure to the extent of Rs. 8.43 lakhs had already been incurred against the scheme upto March 1983.

(d) A deep tube-well at a cost of Rs. 0.95 lakh was sunk in September 1977 for providing water in low income group and middle income group Housing Scheme No. 2 at 79 Tilla. The expenditure was subsequently transferred to the scheme (Nandannagar) which was sanctioned only in February 1979.

(e) In another case (Kumarghat) for covering 3 problem villages, provision of 40 hydrants and 9 chambers was made in the scheme against which 47 hydrants and 17 chambers with additional 1,200 metres of distribution line were constructed in 1978-79 for additional coverage of 2 more villages (Naidran and Ratiabari) at a cost of Rs. 0.72 lakh. The additional pipe line along with the hydrants and chambers so constructed outside the scope of the sanctioned scheme, could not be put to use due to long distance from the pump house.

(f) In one case (Santirbazar), deep tube-well constructed in 1974 at a cost of Rs. 0.89 lakh to cover 6 problem villages was abandoned in November 1978 due to blocking by sandy soil. Development of the same having failed in December 1981, March 1982 and April 1982, the Executive Engineer was instructed to construct new deep tube-well under the scheme "Extension and Improvement of existing water supply arrangement at Santirbazar". The scheme is being operated from another deep tube-well sunk under State Plan Programme.

(g) In one case (Choraibari), drilling and development of a deep tube-well in June 1981 at a cost of Rs. 0.92 lakh was abandoned due to less discharge of water. Even for this non-commissioned scheme, running and maintenance expenditure to the tune of Rs. 0.10 lakh was incurred during 1980-81 and 1981-82. As per records ; pipes costing Rs. 38.53 lakhs against the provision of Rs. 1.45 lakhs in the preliminary estimate were booked against the scheme upto March 1983. Reasons for so much variation could not be explained. No physical verification of the huge quantity of pipes booked against the scheme was conducted.

(h) Schemes sanctioned by the Government of India are only to be met from the grants released by the Government of India, but in contradiction of those guidelines, the cost of one store-yard at Badharghat amounting to Rs. 3.41 lakhs upto March 1983 has been booked under this scheme. The expenditure was incurred from 1980-81 onwards but the store-yard remained incomplete and unused (September 1983).

(i) In one case (Kumarghat), the deep tube-well developed in February 1974 at a cost of Rs. 0.85 lakh was abandoned due to delay in commissioning and bad work. The scheme was implemented in 1982-83 from another deep tube-well developed under Fishery Development Scheme to cover a population of 0.03 lakh.

4.1.9 *Summing up*

(a) Records of survey of field report, etc., regarding categorisation of problem villages could not be made available to audit.

(b) Out of 203 schemes sanctioned upto 1979-80, as many as 110 schemes remained to be taken up till March 1984 although the Government of India had released funds to the extent of Rs. 797.22 lakhs for these schemes. As against the estimated cost of Rs. 587.63 lakhs for 93 schemes, the actual expenditure booked amounted to Rs. 797.22 lakhs. Even in

respect of the schemes reported to have been completed, the completion certificates could not be made available.

Out of the total 93 schemes, taken up so far, iron removal plants were to be provided in 67 schemes but iron removal plants were actually installed in 15 schemes and in another 5 cases the work of installation was in progress.

(c) Till 1978, no analysis of water samples from the deep tube-wells was done, chemical analysis of water was started only from 1978. Bacteriological analysis is yet to be taken up (March 1984).

(d) As against the target of covering 1,180 villages only 509 villages have been covered and thus the purpose of the scheme at least of covering problem villages on priority basis has not been achieved although the Government of India had made sufficient fund available.

(e) Scheme-wise expenditure was not booked and as such no scheme-wise accounts could be maintained. Expenditure incurred on other schemes was transferred to this Centrally Sponsored Scheme in one case. Inadmissible expenditure on a store-yard was incurred for this scheme to the extent of Rs. 3.41 lakhs.

(f) A test-check of 19 schemes reported to be completed disclosed that only in one case it was completed in all respects but even in this case the supply was disturbed due to defect in pipe lines which remained to be removed even after three years of completion. In one of these 19 schemes, supply of water was delayed for one and a half years due to bad work and in another 3 cases supply could not be made for 17 to 22 months for non-posting of operators.

The points mentioned above were reported to the Government in November 1984 ; reply is awaited (September 1985).

4.2 *Avoidable extra expenditure due to delay in processing*

In response to an enquiry (January 1981) of the Chief Engineer and Secretary, Public Works Department, Agartala, a manufacturing Company offered (21st January 1981) their rates for asbestos cement pipes (A.C. pipes) of different diametre with couplings with the condition that the rates were valid upto 21st February 1981. The approval of the Supply Advisory Board for purchase of 10,000 metres of pipes of different diametre for Rs. 11.91 lakhs was communicated to the Executive Engineer, Minor Irrigation and Flood Control Division No. I on 1st May 1981 with the direction to place supply order with the Company. The Executive Engineer

placed the supply order on 15th May 1981. The Company declined (June 1981) to accept the order since the validity of their offer had already expired on 21st February 1981. They, however, offered an enhanced revised rate for acceptance. The Government accepted (20th June 1981) the offer at the enhanced rate for a total amount of Rs. 13.48 lakhs. Accordingly, 10,000 metres of A.C. pipes of different dia with couplings were purchased between July 1981 and April 1982 on actual payment of Rs. 13.47 lakhs. This resulted in an extra avoidable expenditure of Rs. 1.56 lakhs (Rs. 13.47 lakhs *minus* Rs. 11.91 lakhs).

During the course of audit it was noticed (April 1984) that there was neither any sanctioned estimate indicating the requirement of the pipes nor was any open tender invited to ascertain the reasonability of the rates. It was further noticed that pipes valuing Rs. 6.84 lakhs remained unutilised till the date of audit resulting in blocking up of capital. A test-check of the Materials at Site Account revealed short receipt of pipes valuing Rs. 0.44 lakh for which payment had already been made. No action was, however, taken by the department (September 1984).

The matter was reported to the Government in August 1984 ; reply is awaited (September 1985).

4.3 *Expenditure in excess of deposit received*

According to provisions in the Central Public Works Accounts Code followed by the Government of Tripura, the estimated amount of any work to be taken by any division on behalf of any autonomous body is to be received in advance before undertaking the execution.

The work 'Running and Maintenance of Agartala Water Supply' was taken up (since October 1968) by the Public Health Engineering Division, Agartala on behalf of the Agartala Municipality. The Municipality instead of depositing in advance the estimated amount was depositing money in instalments only after execution of various items of work upto 1973-74. Thereafter it stopped payment of the cost of the work and maintenance charges. The division, however, continued to maintain the water supply system. The total amount to be recovered from the Municipality stood at Rs. 1,03.85 lakhs (June 1983).

The matter was referred to the Government in January 1984 ; reply is awaited (September 1985).

4.4 *Avoidable expenditure due to defective works*

The established procedure for re-surfacing work of a road is that it is taken up within a period of one and a half months,

after the road is properly re-sectioned which includes repairs to patches, removal of depressions, etc., all along the road.

The re-sectioning work of the Ambassa—Kamalpur Road from portion 16 K.M. to 24 K.M. was completed in three groups viz., portion 16 K.M. to 19 K.M., 19 K.M. to 22 K.M. and 22 K.M. to 24 K.M. in October 1982, September 1981 and February 1982 respectively at a cost of Rs. 20.21 lakhs.

During the course of audit it was noticed (August 1983) that the re-surfacing work for the portions 16 K.M. to 19 K.M. and 19 K.M. to 22 K.M. was awarded in February 1983 and February 1982 respectively i.e. after four months and five months from the date of completion of re-sectioning work. The result was that an expenditure of Rs. 0.45 lakh was incurred on those two portions for repairs to patches and removal of depressions which evidently developed on the road during this long gap. Had the work of re-surfacing been done in time, the expenditure of Rs. 0.45 lakh could have been avoided.

In respect of the balance portion from 22 K.M. to 24 K.M. though the re-surfacing work was awarded (February 1982) just after the completion of the re-sectioning work (February 1982), a further expenditure of Rs. 0.56 lakh had to be incurred for carrying out repairs to patches/depressions relating actually to re-sectioning work not having been executed according to the desired standard. Thus due to delay in award of re-surfacing work and defective re-sectioning work an avoidable expenditure of Rs. 1.01 lakhs (Rs. 0.45 lakh plus Rs. 0.56 lakh) had to be incurred. It was further noticed that the extra work involving Rs. 1.01 lakhs had not been test-checked by any supervising officer of the department.

The matter was reported to the Government in September 1983 ; reply is awaited (September 1985).

4.5 *Extra avoidable expenditure*

The Store Division, Agartala which functions as a Central Store, procures store materials including steel, cement, G.C.I. sheets, etc., from outside Tripura, on the basis of annual requirement received from other working public works divisions of the State. The Store Division is also responsible for issuing these materials to the different working divisions on the basis of indents received from time to time.

All such materials are initially received by the Store Sub-division at Dharmanagar being last rail head of the State and stored in a store-cum-transit camp at Sanicherra (near Dharmanagar) for eventual transfer to the Central Store at Agartala. The Store Sub-division at Dharmanagar also maintains stock

placed the supply order on 15th May 1981. The Company declined (June 1981) to accept the order since the validity of their offer had already expired on 21st February 1981. They, however, offered an enhanced revised rate for acceptance. The Government accepted (20th June 1981) the offer at the enhanced rate for a total amount of Rs. 13.48 lakhs. Accordingly, 10,000 metres of A.C. pipes of different dia with couplings were purchased between July 1981 and April 1982 on actual payment of Rs. 13.47 lakhs. This resulted in an extra avoidable expenditure of Rs. 1.56 lakhs (Rs. 13.47 lakhs *minus* Rs. 11.91 lakhs).

During the course of audit it was noticed (April 1984) that there was neither any sanctioned estimate indicating the requirement of the pipes nor was any open tender invited to ascertain the reasonability of the rates. It was further noticed that pipes valuing Rs. 6.84 lakhs remained unutilised till the date of audit resulting in blocking up of capital. A test-check of the Materials at Site Account revealed short receipt of pipes valuing Rs. 0.44 lakh for which payment had already been made. No action was, however, taken by the department (September 1984).

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The work 'Running and Maintenance of Agartala Water Supply' was taken up (since October 1968) by the Public Health Engineering Division, Agartala on behalf of the Agartala Municipality. The Municipality instead of depositing in advance the estimated amount was depositing money in instalments only after execution of various items of work upto 1973-74. Thereafter it stopped payment of the cost of the work and maintenance charges. The division, however, continued to maintain the water supply system. The total amount to be recovered from the Municipality stood at Rs. 1,03.85 lakhs (June 1983).

The matter was referred to the Government in January 1984 ; reply is awaited (September 1985).

4.4 *Avoidable expenditure due to defective works*

The established procedure for re-surfacing work of a road is that it is taken up within a period of one and a half months,

and is responsible for catering to the needs of the respective divisions situated in the North Tripura District.

A test-check conducted in April 1985 revealed that out of 1,927.134 tonnes of G.C.I. sheets and 7,949.900 tonnes steel materials received during 1979-80 to 1982-83 only 94.374 tonnes of G.C.I. sheets and 2,139.916 tonnes of steel materials were retained at Sanicherra and the balance quantity was carried to the Central Store at Agartala.

The quantity of materials retained at Sanicherra was not sufficient to meet the requirement of the respective divisions situated in the North Tripura District with the result that 333.02 tonnes of various items like steel, G.C.I. sheets indented by the Executive Engineer, Northern Public Works Division, Dharmanagar, between October 1980 and August 1982 were issued and carried between November 1980 and October 1982 from the Central Stores at Agartala. Rupees 0.69 lakh were paid to different contractors as carriage charges.

Had there been proper planning and the department been watchful to the needs of the Northern Division, the materials could have been stored in and issued directly from the sub-divisional store at Dharmanagar avoiding extra expenditure of Rs. 1.38 lakhs (carriage cost both ways Rs. $0.69 \text{ lakh} \times 2 =$ Rs. 1.38 lakhs).

The Government stated (March 1985) that due to non-availability of materials in stock at Sanicherra during the material time and to avoid contractual complication and the delay in issue of materials, these were issued from Central Store and had to be carried from Agartala in the interest of works of the Northern Division. The fact, however, remains that instead of storing the materials required for the Northern Division at Dharmanagar, bulk of the materials were sent to the Central Store, Agartala and then carried back to Northern Division thus involving avoidable extra transportation cost.

4.6 Purchase of high density polythene (HDP) pipes.

Mention was made in paragraph 4.2 of the Audit Report for the year 1982-83 about purchase of sub-standard high density polythene pipes valuing Rs. 16.56 lakhs by the Executive Engineer, Public Health Engineering Division No. II, Kumarghat. The following further instances came to notice.

Between April 1980 and July 1981, 79,848 metres of HDP pipes valued at Rs. 35.55 lakhs were received by the Executive Engineer, Public Health Engineering Division No. I, from eight

(b) The rate contract with Director General of Supplies and Disposals (DGSD) against supply orders placed between November 1979 and January 1981. Having noticed that a certain quantity of pipes did not conform to the relevant Indian Standard Specification (I.S.I. 4984-1978), the matter was referred (June 1981) to the DGSD for joint inspection. During joint inspection (November-December 1981) only 62,665 metres were placed for inspection. The reason why the balance quantity was not placed for inspection was neither on record nor could be explained to Audit. During joint inspection, 20,140 metres of pipes valued at Rs. 10.58 lakhs were considered below specification and rejected. All the suppliers were requested (March 1982) to replace the sub-standard pipes. Only one firm responded and replaced (August 1984) 150 metres of pipes valuing Rs. 0.15 lakh. According to the terms of contract, the consignee had the right to reject the stores within 45 days of receipt of stores calling for a joint inspection and the suppliers were liable to replace the items if found not acceptable as a result of joint inspection. Reasons for not conducting the joint inspection within the stipulated period of 45 days from date of receipt of the articles were neither on record nor could be explained to Audit. Due to failure of the department in observing the provisions of the terms of the contracts, the Government sustained a loss of Rs. 10.43 lakhs (Rs. 10.58 lakhs minus 0.15 lakh). Further, due to the splitting up of the supply orders, the Government could not also avail of the maximum discount of 3 per cent (minimum $\frac{1}{4}$ per cent on supply orders of Rs. 50,001 and maximum of 3 per cent on supply orders valuing above Rs. 10 lakhs) for all the supply orders resulting in loss of Rs. 0.61 lakh.

The matter was reported to the Government in January 1984 ; reply is awaited (September 1985).

CHAPTER V

REVENUE RECEIPTS

A—General

5.1 *Trend of revenue receipts*

The receipts of the Government of Tripura for the year 1983-84, along side those for the preceding two years, are given below :

	1981-82	1982-83	1983-84
	(In lakhs of rupees)		
I. Revenue raised by the State Government			
(a) Tax revenue	5,34.97	6,13.34	8,37.87
(b) Non-tax revenue	8,12.68	11,28.36	12,69.54
Total—I	13,47.65	17,41.70	21,07.41
II. Receipts from the Government of India			
(a) State's share of divisible Union Duties and Taxes	13,51.42	14,77.30	16,78.28
(b) Grants-in-aid	69,66.38	91,48.54	1,07,16.89
Total—II	83,17.80	1,06,25.84	1,23,95.17
III. Total receipts of the State (I and II)	96,65.45	1,23,67.54	1,45,02.58
IV. Percentage of I to III	14	14	15

Receipts from tax revenue during the year 1983-84 constituted 39.76 per cent of the revenue raised by the State. Details of tax revenue and non-tax revenue realised during the year 1983-84, along side those for the preceding two years, are given below :

	1981-82	1982-83	1983-84
	(In lakhs of rupees)		
(a) <i>Tax revenue</i>			
(i) Taxes on Agricultural Income	1.30	0.48	6.94
(ii) Other Taxes on Income and Expenditure	37.38	47.07	61.84
(iii) Land Revenue	10.49	24.87	1,29.15
(iv) Stamps and Registration Fees	67.39	65.97	73.28
(v) State Excise	38.73	51.29	63.07
(vi) Sales Tax	3,05.18	3,46.86	4,10.03
(vii) Taxes on Vehicles	40.23	38.55	47.69
(viii) Taxes and Duties on Electricity	0.03	0.03	0.24
(ix) Other Taxes and Duties on Commodities and Services	34.24	38.22	45.63
Total :	5,34.97	6,13.34	8,37.87

(b) <i>Non-tax revenue</i>			
(i) Public Works	28.58	25.34	25.23
(ii) Other Administrative Services	30.75	44.20	34.38
(iii) Miscellaneous General Services (State Lotteries)	92.60	4,75.00	4,99.17*
(iv) Education	25.88	24.07	23.33
(v) Social Security and Welfare	1,29.50	25.42	54.43
(vi) Agriculture	22.38	24.10	41.55
(vii) Dairy Development	18.46	20.68	15.34
(viii) Fisheries	17.81	7.02	6.97
(ix) Forest	1,71.50	1,40.13	1,57.36
(x) Power Project	1,81.23	2,07.11	2,40.19
(xi) Village and Small Industries	12.77	11.25	22.79
(xii) Others	81.22	1,24.04	1,48.80
Total :	8,12.68	11,28.36	12,69.54

5.2 *Cost of collection*

Receipts under the major heads of revenue during the year 1983-84, alongside cost of collection, are given below :

Source of revenue	Amount collected	Expenditure on collection	Cost of collection percentage
(In lakhs of rupees)			
(i) Taxes on Agricultural Income	6.94	0.31	4
(ii) Other Taxes on Income and Expenditure	61.84	0.84**	1
(iii) Land Revenue	1,29.15	N.A.	N.A.
(iv) Stamps and Registration Fees	73.28	12.27**	17
(v) State Excise	63.07	3.89**	6
(vi) Sales Tax	4,10.04	12.83	3
(vii) Taxes on vehicles	47.69	3.71	8
(viii) Other Taxes and Duties on Commodities and Services	45.63	1.02**	2

* Includes other receipts Rs. 1,30.40 lakhs.

** Figures are provisional.

N.A. : Not available.

5.3 *Variations between budget estimates and actuals*

The variation between budget estimates and actual receipts during the year 1983-84 and the preceding two years are given below :

	Year	Budget estimates	Actuals	Variation Excess(+) / Shortfall (—)
		(In crores of rupees)		
A. Tax revenue	1981-82	6.50	5.35	(—)1.15
	1982-83	7.64	6.13	(—)1.51
	1983-84	8.12	8.38	(+)0.26
B. Non-Tax revenue	1981-82	4.00	8.13	(+)4.13
	1982-83	7.30	11.28	(+)3.98
	1983-84	14.71	12.70	(—)2.01

REVENUE DEPARTMENT

B—Sales Tax

5.4 *Non-imposition of penalty*

As per the Central Sales Tax Act, 1956, when a registered dealer makes purchases, tax is leviable at a concessional rate provided the goods purchased are specified in his registration certificate. In the event of mis-declaration made by him, he is liable to pay penalty, in lieu of prosecution, upto one and a half times the amount of tax, which would have been leviable on such inter-State sales made to an unregistered dealer.

In Agartala, on goods valuing Rs. 47.68 lakhs purchased by eight dealers (by furnishing the prescribed declaration in Form "C") during the period from June 1977 to March 1983, tax was levied at the concessional rate, but the goods were not specified in the dealer's registration certificates on the dates on which purchases were made by them. The assessing authority failed to detect the mis-declaration and levy penalty on the dealers. The maximum penalty leviable amounted to Rs. 4.29 lakhs.

On this being pointed out in Audit (February 1984), Government stated (December 1984) that show cause notices had since been issued to all the dealers ; result of the notices is awaited (October 1985).

5.5 *Taxable turnover escaping assessment*

Under the provisions of Tripura Sales Tax Act, 1976, on sales of stone chips, tax is leviable at the rate of ten per cent.

In assessing (July 1982) a stone chips dealer of Udaipur, for the years 1980-81 and 1981-82, his taxable turnover was determined as 'Nil' and Rs. 7.10 lakhs respectively. However, as per report of the Inspector of Taxes, the dealer had received Rs. 11.20 lakhs from the Public Works Department for supply of stone chips during 1980-81 and 1981-82 (1980-81 : Rs. 4.92 lakhs ; 1981-82 : Rs. 6.28 lakhs). The turnover had, therefore, been determined short by Rs. 4.10 lakhs resulting in tax being levied short by Rs. 0.41 lakh.

On this being pointed out in audit (August-September 1983), Government stated (December 1984 and March 1986) that Superintendent of Taxes had reviewed the cases and raised a revised demand for Rs. 1.20 lakhs (including interest), which had also been adjusted against the advance tax deposited earlier by the dealer.

FINANCE DEPARTMENT

C—State Lotteries

5.6 Tripura State Lotteries

With a view to mobilising additional resources, the Government of Tripura introduced State lotteries in March 1977. In all, 166 lottery draws were held during the period from March 1977 to October 1983 ; and, thereafter, the scheme was discontinued. The scheme was administered by the Director of State lotteries in the Finance Department. The tickets were, however, sold through a sole selling agent. The selling agent was initially appointed for a period of one year from 25th May 1977 but the agreement was renewed with the same party four times upto 30th November 1986 without inviting any competitive tenders for appointment of agents at any stage, except once in November 1981, when the existing agent was the sole tenderer.

The estimated financial results of the scheme in the eight years ending October 1983 were as under :

Year	No. of draws	Face value of lottery tickets	Prize money	Commission to sole selling agent	Incentive to agents	Gross profit
(In lakhs of rupees)						
1976-77	1	3.80	2.00	1.46	Nil	0.34
1977-78	6	33.00	8.83	17.64	0.21	6.32
1978-79	10	65.25	15.26	39.15	0.45	10.39
1979-80	15	81.00	20.82	48.60	0.54	11.04
1980-81	25	111.00	29.67	66.60	1.72	13.01
1981-82	30	225.00	91.44	108.00	9.76	15.80
1982-83	52	927.00	438.88	372.15	54.46	61.51
1983-84 (Upto October 1983)	27	729.00	345.06	291.60	41.80	50.54
Total	166	2,175.05	951.96	945.20	108.94	168.95

Year-wise details of the actual financial results were not available. The sole selling agent was required to pay to Government only the latter's share of the sale proceeds of tickets, after adjusting his own commission and expenditure incurred by him on behalf of the Government (such as payment of prizes upto Rs. 1,000). In all, in respect of the 166 draws held, Government received Rs. 1,195.75 lakhs from the agent. Another sum of Rs. 34.10 lakhs was due from the agent towards Government's share of the sale proceeds of tickets. Against the total income of Rs. 1,229.85 lakhs, the total expenditure amounted to Rs. 1,073.12 lakhs (comprising prizes paid Rs. 928.09 lakhs ; prizes payable and incentives due to the sole agent Rs. 23.30 lakhs ; cost of printing of lottery tickets Rs. 74.40 lakhs ; establishment expenses Rs. 14.23 lakhs ; and miscellaneous pending bills/adjustments Rs. 33.10 lakhs). Unclaimed prizes amounted to Rs. 76.41 lakhs. In case these prizes were claimed by, and paid to the lottery winners, the total net income of Government would amount to Rs. 80.32 lakhs only, which comprises merely 4 per cent of the face value of the tickets printed. Against the net income of Rs. 80.32 lakhs, Government had paid Rs. 98.89 lakhs to various agencies as grant-in-aid for development activities.

The commission paid to the agent was not only on the high side, but was also not fixed on any rational basis. The commission allowed was 48 per cent of the face value of tickets for 2nd to 4th draws ; 60 per cent for 5th to 72nd draws ; 45 per cent for 73rd to 117th draws and 40 per cent for 118th to 166th draws. In some cases, the commission paid was two to three times the amount of prizes declared.

As stated above, the initial agreement with the sole selling agent was for a period of one year from 25th May 1977 to 24th May 1978. Before this period expired, the agreement was renewed from 20th November 1977 for a period of three years. The pre-mature renewal of the agreement entailed excess payment of Rs. 3.30 lakhs to the sole agent since as per the initial agreement, the commission payable to the sole agent was 48 per cent of the face value of tickets for the entire year ending 24th May 1978, while as per the renewed agreement made effective from 20th November 1977, the commission payable was 60 per cent of the face value of tickets.

2. *Irregular expenditure*

(i) As per terms of the agreement with the sole selling agent, all expenses on advertisement, publication of results, etc., were required to be borne by him out of his commission. Nevertheless, Government incurred an expenditure of Rs. 0.85 lakh

towards lottery advertisements in newspapers, periodicals, etc., during the period from November 1977 to August 1983. The amount was not recovered from the sole selling agent.

(ii) The Tripura State Lottery Rules provide that in respect of prizes of Rs. 100 and above, a deduction of 10 per cent would be made from the prize money and paid as incentive to the sellers of tickets. Contrary to these provisions, no deduction was made from the prize money for 73rd draw and onwards. Incentives were, however, continued to be paid to sellers and the expenditure was met from Government's share of the sale proceeds of tickets. The expenditure irregularly incurred amounted to Rs. 60.16 lakhs.

(iii) A printing firm of Calcutta informed the Department that it was printing lottery tickets for West Bengal and Bhutan at the rate of Rs. 30 per thousand tickets, (all inclusive) and was ready to undertake the printing job at the same rate for Tripura. This rate was accepted by the department in February 1982 and orders for printing placed on the firm. However, in the bills submitted by it, the firm charged, in addition to the rate of Rs. 30 per thousand tickets, Central Sales Tax at the rate of 4 per cent. The department paid Central Sales Tax as well, which was irregular as there was no stipulation regarding payment of Central Sales Tax in the firm's quotation. The tax irregularly paid amounted to Rs. 1.93 lakhs.

3. *Lack of control on printing of tickets resulting in presentation of double claims for prizes*

Tickets for the first draw were got printed from the Calcutta State Transport Corporation's Press and those for the second draw and onwards from private presses outside the State. The work of proof reading and checking of the tickets was assigned to the sole selling agent. The tickets were also supplied to him direct from the presses. Government, therefore, did not exercise an effective control over the printing and distribution of tickets, although such a control was necessary to safeguard against frauds as per opinion (September 1981) of the Law Department of the State Government. In the circumstances, there was no fool proof check to ensure that there was no duplication of ticket numbers.

In respect of seven draws (falling between 136th and 162nd draws), seven double claims of prize money amounting to Rs. 3.42 lakhs had been received by the department during June to December 1983. All the cases were pending investigation with the police (January 1985).

4. *Wasteful expenditure*

On 11th August 1983, the Department placed an order on a private press for printing of 108 lakh tickets for 166th to 169th draws. But on 13th September 1983, the order was cancelled telegraphically as the Government had decided to discontinue the lottery scheme in public interest. By this time, 27 lakhs tickets for the 166th draw had been printed and delivered to the sole selling agent by the press and the tickets for the 167th to 169th draws were in process of printing. The delivery of the partially printed tickets was taken over by the Department from the press and these tickets were destroyed departmentally. The press preferred a claim of Rs. 1.44 lakhs for the printing work, which was still pending with the Department in view of police investigations regarding receipt of double claim of prize money in respect of the earlier draws. The Department has so far not fixed responsibility for failure to avoid this wasteful expenditure.

5. *Affording of erroneous credit to sole selling agent*

While making adjustments in the accounts for 95th and 96th draws, the department erroneously credited the agents' account with Rs. 1,74,733, instead of Rs. 74,733. The mistake resulted in excess payment of Rs. 1,00,000 to the agent.

On the mistake being pointed out in audit, the department requested (May 1984) the sole selling agent to refund Rs. 1,00,000 to Government. Recovery of the amount is awaited (April 1985).

The above points were reported to Government in February 1985 ; their reply is awaited (October 1985).



CHAPTER VI

FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

6.1 Grants

During 1983-84, Rs. 9,53.43 lakhs (7 per cent of the revenue expenditure during the year) were paid as grants as shown below :

	Amount (in lakhs of rupees)
Educational institutions (including universities)	2,70.17
Panchayat Samities	35.67
Individuals (persons belonging to Scheduled Castes/ Scheduled Tribes, Jhumias and new migrants)	93.30
Co-operative Societies	89.88
Village and Small Industrial Units	1,33.31
Agartala Municipality	1,51.94(a)
Medical and Family Welfare Institutions	4.50
Autonomous District Council	64.25(b)
Others	1,10.41
Total	9,53.43

6.2 Utilisation certificates

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

At the end of September 1984, one thousand four hundred sixty seven certificates for Rs. 618.17 lakhs of the grant paid upto 31st March 1983 were awaited. Of these, one thousand four hundred twenty seven certificates (Rs. 558.89 lakhs) relate to the grants paid upto March 1981. The remaining forty certificates (Rs. 59.28 lakhs) relate to the grants paid during

- (a) This does not include the grant of Rs. 78.25 lakhs drawn under the Capital Major Head 482-Capital Outlay.
- (b) This does not include the grant of Rs. 6.00 lakhs drawn under the Capital Major Head 506-Capital Outlay on Minor Irrigation, Soil Conservation and Area Development.

the period April 1981 to March 1983. The department-wise and year-wise details of certificates outstanding are given in Appendix 6.1.

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

6.3 *Financial assistance to co-operative societies.*

6.3.1 *Investment in share capital*

Government has been rendering financial assistance to the co-operative societies in the form of Share capital, loans, grants and subsidies. The investment by Government in their share capital at the close of each of the three years ending 31st March 1984 was as under :

Year	Number of societies	Amount (in lakhs of rupees)	Dividend received
1981-82	569*	3,52.78	Nil
1982-83	638*	3,85.43	Nil
1983-84	664	4,26.19	Nil

6.3.2 *Loans and grants*

The loans, grants and subsidies paid by Government to the Co-operative societies during the three years ending 31st March 1984 were as under :

Year	Loans					Grants and subsidies paid during the year
	Balance at the end of the previous year	Advanced during the year	Repaid during the year	Balance at the end of the year	(in lakhs of rupees)	
1981-82	2,05.77(a)	61.42	0.32	2,66.87(a)	61.58	
1982-83	2,66.87(a)	58.34	0.28	3,24.93(a)	57.37	
1983-84	3,24.93(a)	63.56	0.65	3,87.84(a)	89.88	

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

According to the Registrar, Co-operative Societies, the position of the overdue amount of principal and interest on

*Includes industrial co-operatives.

- (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 (February 1985).

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 1983 was as indicated below :

Year	Overdue Principal	Overdue interest	Unutilised grants and subsidies
(in lakhs of rupees)			
1980-81	34.42	36.66	57.00
1981-82	44.02	46.32	64.47
1982-83	49.31	41.79	57.37

The amount of unutilised grants was not also adjusted in the grants sanctioned in subsequent years. Government stated (April 1985) that utilisation certificates had not yet been received from the respective co-operative societies.

6.3.4 Dividend from co-operative societies

No dividend was received during the years 1977-78 to 1983-84 against the total investment of Rs. 426.19 lakhs as on 31st March 1984.

6.3.5 Societies in liquidation

It was noticed from records maintained by the Registrar, Co-operative Societies that 336 societies had gone into liquidation till the end of March 1984. The year-wise position for the last three years ending 31st March 1984 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 registration cancelled during the year	Number at the end of the year
1981-82	303	17	Nil	320
1982-83	320	13	Nil	333
1983-84	333	3	Nil	336

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 (October 1985).

6.3.6 Delay in completion of audit

Out of 638 societies to which the Government has extended financial assistance in the share capital upto 1982-83, the position in respect of 472 societies was furnished by the department.

Out of 472 societies, audit in respect of 176 societies was in arrear at the end of June 1983 as indicated below :

Number of societies	Period for which accounts had not been audited
12	5 years and more
32	4 years
42	3 years
43	2 years
47	1 year

Position in respect of the remaining 166 societies could not be furnished by the department (September 1985).

The delay in audit was attributed (December 1984) by the Registrar to the following :

(i) increased volume of business in active societies particularly in Large Size Agriculture Multipurpose Societies and Primary Agriculture Co-operative Societies ;

(ii) non-availability of books and accounts of the societies ; and

(iii) deputation of good number of auditors and investigators to Large Scale Agriculture Multipurpose Societies and Primary Agriculture Co-operative 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 Government a fee for audit of its accounts for each co-operative year (July to June). At the end of March 1983, fees amounting to Rs. 0.84 lakh were outstanding and fees amounting to Rs. 0.15 lakh were levied during 1983-84. Out of this, Rs. 0.05 lakh were realised during 1983-84 leaving a balance of Rs. 0.94 lakh.

6.3.8 *Review of audited accounts*

Upto the end of March 1982, the investment of Government in Tripura Land Development Bank Limited as share capital was Rs. 14.09 lakhs. The cumulative loss at the end of 1982-83 was Rs. 20.31 lakhs. It was further noticed in the course of review that at the end of June 1983, Rs. 23.04 lakhs and Rs. 12.24 lakhs were overdue as principal and interest respectively from loanes.

CHAPTER VII
GOVERNMENT COMMERCIAL AND TRADING
ACTIVITIES

SECTION A—GENERAL

7.1 This chapter deals with the results of audit of :

- (i) a 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 1984, 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. It started functioning from 14th July 1970.

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

Mention was made in paragraph 7.2.2 of the Report of the Comptroller and Auditor General of India for the year 1982-83 about non-submission of accounts of the Corporation for the years 1980-81 onwards. The accounts of the Corporation for the years 1980-81 and 1981-82 were under audit (September—December 1985). The accounts for the years 1982-83 and 1983-84 have not been finalised by the Corporation so far (September 1985).

7.2.3 *Capital structure*

As on 31st March 1984, the capital of the Corporation was Rs. 906. 84 lakhs (Government of India—Railways : Rs. 231.74 lakhs ; State Government : Rs. 675.10 lakhs).

7.2.4 Financial position

(a) The financial position of the Corporation for the three years upto 1981-82 (as per provisional accounts) is given below :

	1979-80	1980-81*	1981-82*
	(Rupees in lakhs)		
Liabilities			
Capital	4,61.40	5,94.86	6,91.96
Loans	...	...	20.00
Depreciation Fund	1,18.90	1,44.83	1,75.58
Reserves and surplus	10.09	11.66	13.41
Deposits	1.92	1.17	1.62
Current liabilities	1,26.81	1,54.75	1,87.04
Other liabilities	16.93	9.81	11.46
Total	7,36.05	9,17.08	1,101.07
Assets			
Gross fixed assets	2,47.14	3,13.00	3,95.28
Deposits with banks	17.50	96.41	56.05
Current assets, loans and advances	1,31.47	79.14	92.04
Accumulated losses	3,39.94	4,28.53	5,57.70
Total	7,36.05	9,17.08	1,101.07
Capital employed	1,32.90	92.56	1,24.70

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

(b) Working results

The working results of the Corporation for the three years upto 1981-82 as per provisional accounts are indicated below :

	1979-80	1980-81*	1981-82*
	(Rupees in lakhs)		
Gross revenue	80.11	92.35	1,10.70
Total expenses	1,58.77	1,81.05	2,39.93
Net loss	78.66	88.70	1,29.23
Total interest charged to Profit and Loss Account	23.06	28.26	39.34
Interest on capital	22.98	28.24	39.31
Return on capital employed	(—)55.60	(—)60.44	(—)89.89

*Provisional.

The losses were attributed (October 1985) by the Management mainly to :

(i) bad road conditions between Dharmanagar and Agartala and consequent increase in the cost of operations ;

(ii) open competition with private carriers for goods services.

(c) Analysis of expenses and revenue

An analysis of expenses and revenue for the three years upto 1981-82 is given below :

	Passenger Services (Buses)			Goods Services (Trucks)		
	1979-80	1980-81	1981-82	1979-80	1980-81	1981-82
	<i>(Rupees in lakhs)</i>					
1. Operating						
Revenue	62.77	71.98	88.78	15.39	17.12	18.40
Expenditure	1,05.79	1,13.33	1,58.15	29.92	35.06	40.57
Deficit	43.02	41.35	69.37	14.53	17.94	22.17
2. Non-operating						
Revenue	1.55	2.15	2.47	0.40	1.10	1.06
Expenditure	18.31	19.73	28.23	4.75	12.93	12.99
Deficit	16.76	17.58	25.76	4.35	11.83	11.93
3. Total						
Revenue	64.32	74.13	91.25	15.79	18.22	19.46
Expenditure	1,24.10	1,33.06	1,86.38	34.67	47.99	53.56
4. Net Loss	59.78	58.93	95.13	18.88	29.77	34.10
5. Effective Kilometres	27,07,946	23,35,432	30,76,621	6,84,558	5,89,044	6,05,237
	<i>(Per cent)</i>					
Percentage of operating expenses to operating revenue	169	157	178	194	205	220
	<i>(Paise)</i>					
Total operating expenses per effective Km.	458	569	603	486	768	860
Total operating revenue per effective Km.	238	317	295	221	291	312
Loss per effective kilometre	220	252	308	275	505	563

SECTION C—GOVERNMENT COMPANIES

7.3 As on 31st March 1984, there were eight Government Companies in the State including Tripura State Bank Limited which is under liquidation since 1970-71. The total investment in the share capital of these Companies at the end of 1983-84 was Rs. 8,71.65 lakhs. This includes an investment of Rs. 3.75 lakhs in Tripura State Bank Limited (under liquidation).

None of the Companies finalised its accounts for 1983-84 and three Companies finalised their accounts for the earlier years (two companies upto 1980-81 and one company upto 1982-83). A synoptic statement showing the summarised financial results of the three Companies based on the latest available accounts is given in Appendix 7.1.

The accounts of the following seven Companies (including subsidiaries) were in arrears (September 1985) for the years indicated below :

<u>Name of Company</u>	<u>Extent of arrears</u>
(1) Tripura Small Industries Corporation Limited	1977-78 to 1983-84
(2) Tripura Handloom and Handicrafts Development Corporation Limited	1978-79 to 1983-84
(3) Tripura Jute Mills Limited	1981-82 to 1983-84
(4) Tripura Forest Development and Plantation Corporation Limited	1981-82 to 1983-84
(5) Tripura Tea Development Corporation Limited	11th August 1980 to 1983-84
(6) Tripura Industrial Development Corporation Limited	1983-84
(7) Tripura Rehabilitation Plantation Corporation Limited	13th February 1983 to 31st September 1984

The position of arrears was last brought to the notice of Government in November 1985.

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

7.4 *Electric Supply Undertakings*

Mention was made in paragraph 7.6 of the Report of the Comptroller and Auditor General of India for the year 1982-83 about the non-compilation of the *pro forma* accounts for the years from 1979-80 onwards of the seven Electric Supply Undertakings in the State run by the Public Works Department. The *pro forma* accounts for these undertakings for the years from 1982-83 onwards have not been prepared so far (September 1985).

The matter was last reported to Government in July 1985. *



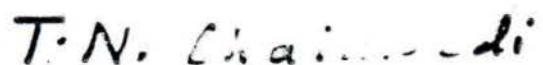
Agartala,

(S. H. MANGHANI)

The 27 DEC 1986

Accountant General (Audit), Tripura

Countersigned



New Delhi,

(T. N. CHATURVEDI)

The

Comptroller and Auditor General of India

APPENDICES

APPENDIX 2.1

Grants/charged appropriations where excess requires regularisation
(Reference : Paragraph 2.2.03, Page 9)

Serial number	Number and name of grant	Total grant Rs.	Expenditure Rs.	Amount of excess Rs.
(a) Grants		REVENUE PORTION		
1.	1—Department of Parliament Affairs	32,69,000	33,57,774	88,774
2.	5—Revenue Department— Social and Community Services	3,41,40,000	4,05,37,909	63,97,909
3.	19—Medical Department	7,23,06,000	8,25,39,487	1,02,33,487
4.	21—Information, Cultural Affairs and Tourism	71,03,000	75,62,194	4,59,194
5.	29—Agriculture Department	7,64,24,000	7,71,92,932	7,68,932
6.	33—Rural Development— Water Supply and Sanitation	1,95,60,000	2,85,56,767	89,96,767
7.	35—Local Self-Government Department	1,48,33,000	1,61,40,904	13,07,904
		CAPITAL PORTION		
1.	15—Electricity Department	8,97,08,000	12,65,44,585	3,68,36,585
2.	35—Local Self-Government Department	42,25,000	78,25,000	36,00,000
3.	40—Public Works Department— Building	1,95,66,000	2,79,52,098	83,86,098
4.	41—Public Works Department— Roads and Bridges	11,36,08,000	11,85,29,379	49,21,379
5.	42—Irrigation and Flood Control Department	10,96,08,000	12,45,27,591	1,49,19,591
(b) Charged appropriation		CAPITAL PORTION		
1.	41—Public Works Department— Roads and Bridges	...	1,21,298	1,21,298
2.	46—Finance Department	4,80,87,000	6,12,64,689	1,31,77,689

APPENDIX 3.1

(Reference : Paragraph 3.3.5(a), Page 22)

Details of short receipt of stock

Name of items	Year	Quantity sent by Government of India	Value	Quantity received	Quantity received short	Value of short receipt
			(rupees in lakhs)			(rupees in lakhs)
Condoms	1982-83	8,50,000 Pcs.	1.91	6,28,000	2,22,000	0.49
Oral Pills	1981-82	30,000 Cycles	0.44	19,400	10,600	0.15
	1982-83	12,000 Cycles	0.17	6,000	6,000	0.09
	1983-84	50,000 Cycles	0.70	40,000	10,000	0.14
Cut	1982-83	3,000 Pcs.	0.23	2,000	1,000	0.14
Loopes	1982-83	2,000 Pcs.		Nil	2,000	
Cut	1983-84	2,400 Nos.	0.22	1,600	800	0.07
Iron Folic Acid (Large)	1982-83	75.00 lakh doses	1.69	59.40	15.69	0.18
" " " (Liquid)		3.750 lakh doses		2.50	1.25	...
" " " (Small)		41.52 lakh doses		41.52	Nil	...
Vit 'A' solution		2.500 lakh doses		2.500	Nil	...
Iron Folic Acid (Large)	1983-84	50.00 lakh doses	0.44	9.00	21.00	0.19
" " " (Small)	1983-84	47.52 lakh doses	0.19	18.19	28.32	0.11
Kits (dhai Teaching sets)	1981-82	25 sets	0.38	Nil	25 sets.	0.38
	1982-83	3 "	0.05	Nil	3 "	0.05
					Total	1.99

APPENDIX 3.2

Overall performance data

(Reference : Paragraph 3.5.3, Pages 41-42)

	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
<i>(In lakhs of rupees)</i>						
1. Allocation	31.05	57.60	86.02	100.00	136.00	136.00
2. Central assistance released (unspent of previous year should be added separately)	17.50	26.25	46.89	50.00	68.00	68.00
3. State assistance released (unspent of previous year should be added separately)	Nil	19.25	43.28	50.00	68.00	68.00
3(A). Unspent assistance at the end of year (Total Central and State)	0.12	1.09	0.73	8.22	42.54	69.99
4. Total actual expenditure						
(a) Subsidy (actually adjusted)	*	*	*	85.26	74.42	84.71
(b) Expenditure on infrastructure	*	*	*	0.03	8.33	3.00
(c) Expenditure on training	*	*	*	1.65	10.31	7.67
(d) Expenditure on surveys	Consolidated with item (b)					
(e) Expenditure on establishment	*	*	*	5.57	8.62	13.17
	17.38	44.53	90.53	92.51	1,01.68	1,08.55
5. Credit disbursement	10.80	73.50	135.00	83.33	97.73	76.07
6. Total Investment	14.78	101.04	206.67	168.59	172.15	160.78
(a) S.C.+S.T.	NA	NA	NA	NA	NA	NA
(b) Others	NA	NA	NA	NA	NA	NA
7. Total number of families assisted	2,754	7,941	11,006	10,146	11,005	12,779
(a) S.C.+S.T.	592	4,069	5,975	5,195	1,693	2,077
(b) Others	2,162	3,872	5,031	4,951	9,312	10,702

* Head-wise break-up not available.

N.A. : Not available.

APPENDIX 3.2—Concl'd.

	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
	(In rupees)					
8. Total investment per family	537.00	1272.00	1,878.00	1,662.00	1,564.00	1,258.00
9. Total credit per family	392.00	926.00	1,227.00	821.00	888.00	595.00
10. Total subsidy per family	145.00	347.00	651.00	841.00	676.00	663.00
11. Distribution of beneficiary sector-wise : Number of families						
(a) For Project in primary sector (Agriculture, Horticulture, animal husbandry, poultry, fisheries, etc.)	Break-up not available	7,038	9,081	6,775	Break-up not available	
(b) For Projects in Secondary Sector (Manufacturing activities like handicrafts handloom, Khadi and Village industries, etc.)	...	582	1,003	393	Break-up not available	
(c) For Tertiary Sector (i.e. supportive to Primary and secondary like transport, communication, banking, insurance, trade, etc.)	...	321	922	2,978	...	
12. Distribution of investment ; Primary Sector ; Secondary Sector ; Tertiary Sector	NA	NA	NA	NA	NA	NA
13. Number of families crossing the poverty line	NA	NA	NA	NA	NA	NA

N.A. : Not available.

APPENDIX 3.3

Statement showing the number of families assisted
(Reference : Paragraph 3.5.3, Pages 41—42)

State	Tripura					
Total number of blocks	17					
Number of blocks in which the scheme was implemented	7 blocks were covered during the year 1978-79, 8 blocks were covered during the year 1979-80 and 17 blocks were covered from 1980-81 onwards					
Number of blocks where assistance was given	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
To 600 families or more	NA	NA	6	6	NA	NA
To 500 to 599 families	...	...	4	2	...	...
To 400 to 499 families	...	...	1	4	...	...
To 300 to 399 families	...	...	...	...	...	...
To 200 to 299 families	...	...	1	1	...	...
To less than 200 families	...	...	5	4	...	...
Total	7	8	17	17	17	17

N.A. : Not available.

APPENDIX 3.4

Showing Sectoral Distribution of Beneficiaries
(Reference : Paragraph 3.5.3, Pages 41—42)

	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
1. Target number of blocks in the State	No target fixed	No target fixed	17 blocks	17 blocks	17 blocks	17 blocks
2. Target number of beneficiaries	-do-	-do-	600 families per block	600 families per block	600 families per block	600 families per block
3. Number of beneficiaries actually assisted on sectors	Numbers of beneficiaries					
	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84
Agriculture	2,020	4,760	4,491	3,815		2,365
Irrigation	220	689	412	114		48
Animal Husbandry	275	928	2,023	2,005	7,827	5,052
Fishery	78	661	1,125	841		1,489
Forestry	—	—	—	—		42
Rural Industry	101	582	1,003	393	979	1,501
Self Employment	60	321	922	2,978	1,014	987
Soil Conservation	Nil	Nil	1,030	Nil	195	223
Tertiary and Others	—	—	—	—	990	799
Trysem	—	—	—	—	—	273
Total	2 754	7,941	11,006	10,146	11,005	12,779

APPENDIX 3.6

Non-utilisation of money drawn

(Reference : Paragraph 3, 7. 3, Page 62)

Month		Amount disbursed
April	1983	Rs. 48,000
May	"	Rs. 6,000
June	"	Rs. 25,750
July	"	Rs. 9,750
August	"	Rs. 18,000
September	"	Rs. 19,500
October	"	Rs. 7,500
December	"	Rs. 6,750
January 1984 to March 1984	}	Rs. 15,750
		Rs. 1,57,000

APPENDIX—4.1

Statement showing the cases where works of the schemes remained incomplete and the schemes were commissioned partly but shown to have been completed in all respect and commissioned in full covering population as per target in the reports furnished to the Government of India from time to time.

(Reference : Paragraph 4.1.3, Pages 70—71)

Name of the scheme	Year in which commissioned partly	Name of the scheme	Year in which commissioned partly
1. Kadamtala	March 1982	29. Amtali	1980
2. Pacharthal	(N.A.)	30. Ompinagar	1978
3. Padmabill	December 1979	31. Mohanpur (Simna)	1976
4. Chailengta	May 1982	32. Narsingarh	1976
5. Kolai	January 1980	33. Gandhigram	1976
6. Manik Bhandar	March 1982	34. Teliamura	1976
7. Fatikroy	(N.A.)	35. Dukli	1977
8. Gandacherra	January 1984	36. Jogendra Nagar	1976
9. Ambassa	January 1984	37. Bisramganj	(N.A.)
10. Dasda	June 1982	38. Julaibari	March 1977
11. Chamanu	Not commissioned	39. Mohuripur	August 1982
12. Kanchanpur	(N.A.)	40. Santirbazar	December 1982
13. Purbamasli	April 1982	41. Kalabaria	March 1977
14. Halahali	January 1982	42. Barpathari	March 1983
15. Kanchanban	March 1984	43. Insanchandranagar	March 1983
16. Takarjala	1981	44. Sarasima	February 1983
17. Krishnapur	1980	45. Bagma	October 1982
18. Simna	1981	46. Tulamura	December 1982
19. Majlispur	1980	47. Tapania	October 1982
20. Bamutia	1980	48. Jamjuri/Khilpara	June 1982
21. Khairpur	1980		
22. Charipara	1982		
23. Anandanagar	1981		
24. Sakerkoot	1980		
25. Barjala	1977		
26. Charilam	1980		
27. Melagarh	1980		
28. Pratapgari	1979		

N.A. : Not available.

APPENDIX—6.1

Utilisation certificates outstanding (at the end of September 1984)
(Reference : Paragraph 6.2, Pages 87—88)

Department	Year in which grants were paid	Utilisation Certificates					
		Outstanding on 1st October 1983		Received upto 30th September 1984		Outstanding on 30th September 1984	
		Number	Amount	Number	Amount	Number	Amount
(amounts in lakhs of rupees)							
Co-operation							
Upto	1972-73	4	0.15	...	...	4	0.15
	1973-74	1	0.38	...	...	1	0.38
	1974-75	1	0.10	...	...	1	0.10
	1976-77	2	0.03	...	...	2	0.03
	1977-78	5	1.18	...	...	5	1.18
	1978-79	39	21.42	...	...	39	21.42
	1979-80	4	1.61	...	...	4	1.61
	1980-81	25	27.67	...	...	25	27.67
	1982-83	6	3.33	...	...	6	3.33
Education							
Upto	1972-73	6	1.45	...	...	6	1.45
	1973-74	5	3.08	4	1.08	1	2.00
	1974-75	3	2.00	2	0.72	1	1.28
	1975-76	17	3.11	2	0.96	15	2.15
	1976-77	78	13.70	8	1.68	70	12.02
	1977-78	35	2.39	...	...	35	2.39
	1978-79	88	13.86	14	2.47	74	11.39
	1979-80	...	...	...	...	...	...
	1980-81	198	25.79	...	...	198	25.79
	1981-82	5	34.38	...	...	5	34.38
Finance	1979-80	14	8.58	...	...	14	8.58
General Administration	1977-78	20	0.23	...	...	20	0.23
Home	1978-79	1	0.60	...	...	1	0.60
	1979-80	1	0.54	...	...	1	0.54
	1980-81	1	0.54	...	...	1	0.54
	1981-82	1	3.00	...	...	1	3.00
Industries	1976-77	859	2.56	858	2.33	1	0.23
	1977-78	6647	5.13	6633	1.64	14	3.49
	1978-79	18	22.40	10	18.13	8	4.27
	1979-80	45	60.34	27	33.56	18	26.78
	1980-81	9	16.86	9	16.86	...	...
	1981-82	37	29.26	30	25.04	7	4.22

APPENDIX 6.1 (Concl.)

Utilisation certificates outstanding (at the end of September 1984)

(Reference : Paragraph 6.2, Pages 87—88)

Department	Year in which grants were paid	Utilisation Certificates					
		Outstanding on 1st October 1983		Received upto 30th September 1984		Outstanding on 30th September 1984	
		Number	Amount	Number	Amount	Number	Amount
(amounts in lakhs of rupees)							
Local Self-Government	1978-79	2	1.00	2	1.00	...	...
	1979-80	24	32.97	24	32.97	...	...
	1980-81	62	77.15	61	69.65	1	7.50
	1981-82	13	44.65	13	44.65	...	...
Health and Family Welfare	1975-76	1	0.01	...	...	1	0.01
	1976-77	15	0.58	...	...	15	0.58
	1977-78	7	0.05	...	...	7	0.05
	1978-79	8	6.06	...	...	8	6.06
	1979-80	2	7.15	...	...	2	7.15
	1980-81	14	0.98	...	...	14	0.98
Panchayat	1975-76	14	1.44	...	...	14	1.44
	1976-77	84	3.47	...	...	84	3.47
	1977-78	45	5.73	...	...	45	5.73
	1978-79	225	23.77	...	...	225	23.77
Revenue	1974-75	2	3.59	2	3.59	...	...
	1975-76	7	0.72	7	0.72	...	...
	1979-80	1	0.13	1	0.13	...	...
Tribal Welfare	1973-74	9	1.16	...	...	9	1.16
	1974-75	94	13.81	...	...	94	13.81
	1975-76	107	18.84	...	...	107	18.84
	1976-77	105	32.40	...	...	105	32.40
	1977-78	69	63.17	...	...	69	63.17
	1978-79	26	71.01	...	...	26	71.01
	1979-80	19	70.31	...	...	19	70.31
	1980-81	9	66.60	...	...	9	66.60
Director of State Lotteries	1979-80	14	8.58	...	...	14	8.58
	1982-83	21	14.35	...	...	21	14.35
Total		9,174	875.35	7,707	257.18	1,467	618.17

APPENDIX

(Reference : Paragraph

Summarised Financial Results

Serial Number	Name of Company	Name of Admini- strative Depart- ment	Year of incorp- oration	Year to which results relate	Total capital invested	Profit(+)/ Loss (—)
1	2	3	4	5	6	7

(Figures in columns

1.	Tripura Industrial Development Corporation Limited	Industries Department	28th March 1974	1982-83	36.00	(—) 0.50
2.	Tripura Jute Mills Limited	As above	10th October 1974	1980-81	651.25	Under
3.	Tripura Forest Development and Plantation Corporation Limited	Forest Department	26th March 1976	1980-81	98.50	(—) 0.12

Notes : (1) Capital invested represents paid-up capital *plus* long-term loans
 (2) Capital employed represents net fixed assets (excluding capital

7.1

7.3, pages (93-94)

of Government Companies

Total interest Charged to Profit and Loss Account	Interest on long term loans	Total return on capital invested (7+9)	Capital employed	Total return on capital employed (7+8)	Percentage of total return on	
					Capital invested	Capital employed
8	9	10	11	12	13	14

6 to 11 are in lakhs of Rupees)

Nil	Nil	(-) 0.50	34.50	(-) 0.50
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construction			516.46
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Nil	Nil	(-) 0.12	64.27	(-) 0.12
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plus free reserves at the close of the year.
works-in-progress) *plus* working capital.

