







सत्यमेव जयते

GOVERNMENT OF TRIPURA

**REPORT**  
OF THE  
COMPTROLLER  
AND  
AUDITOR GENERAL OF INDIA  
FOR THE YEAR 1978-79



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#### PREFATORY REMARKS

This Report has been prepared for submission to the Governor under Article 151 (2) of the Constitution. It relates mainly to matters arising from the Appropriation Accounts for the year 1978-79 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 1978-79.

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 1978-79 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 1978-79 have also been included, wherever considered necessary.

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



CHAPTER I  
GENERAL

1.1 *Summary of transactions*

The receipts and expenditure of the Government of Tripura for 1978-79 are given below with the corresponding figures of the previous year :

	1977-78	1978-79
	<i>₹ in lakhs of rupees )</i>	
(1) Revenue—		
Revenue receipts	51,68.48	62,77.82
Revenue expenditure		
Non-Plan	37,09.71	36,92.18
Plan	8,27.34	13,54.20
	<hr/>	<hr/>
Total—Revenue expenditure	45,37.05	50,46.38
	<hr/>	<hr/>
Revenue surplus (+)	(+ 6,31.43)	(+ 12,31.44)
	<hr/>	<hr/>
(2) Public Debt—		
(i) Internal debt of the State Government—		
Receipts	9,46.36	3,77.01
Repayments	7,02.28	1,11.05
	<hr/>	<hr/>
Increase (+)	(+ 2,44.08)	(+ 2,65.96)
	<hr/>	<hr/>
(ii) Loans and advances from the Central Government—		
Receipts	1,18.75	3,13.23
Repayments	2,07.18	2,13.34
	<hr/>	<hr/>
Increase (+)	(-) 88.43	(+ 99.89)
Decrease (-)	<hr/>	<hr/>



	1977-78 (in lakhs of rupees)	1978-79 (in lakhs of rupees)
(2) Public Debt—Concl'd.		
Total—Public Debt (net)		
Increase (+)	(+) 1,55.65	(+) 3,65.85
(3) Capital Expenditure (net)		
Non-Plan	11.05	(-) 21.33*
Plan	10,35.27	16,81.98
Increase (-)	(-) 10,46.32	(-) 16,60.65
(4) Loans and Advances by the State Government— Recoveries	66.47	90.25
Disbursements	1,47.28	1,84.89
Increase (-)	(-) 80.81	(-) 94.64
(5) Transfer to Contingency Fund— Disbursements	...	40.00
Increase (-)	...	(-) 40.00
(6) Contingency Fund (net)	...	(+) 40.00
Increase (+)	...	(+) 40.00
(7) Public Account— Receipts	2,38,61.57	3,01,10.05
Disbursements	2,35,03.83	2,98,85.52
Increase (+)	(+) 3,57.74	(+) 2,24.53

\* Minus expenditure was due to more receipts and recoveries than expenditure under the major head '509—Capital Outlay on Food'.

	1977-78 (in lakhs of rupees)	1978-79 (in lakhs of rupees)
Net Surplus (+)	(+) 17.69	(+) 66.53
Opening Cash Balance	(-) 3,37.38	(-) 3,19.69
Net Surplus as above	(+) 17.69	(+) 66.53
Closing Cash Balance	(-) 3,19.69	(-) 2,53.16 (a)

### 1.2 Revenue surplus/deficit

(i) *Revenue receipts*—The actuals of revenue receipts for 1978-79 as compared with the budget estimates and the budget estimates plus additional taxation during the year along with the corresponding figures for 1976-77 and 1977-78 are shown below :

Year	Budget	Budget plus additional taxation	Actuals	Variation between columns (4) and (3)	
				Amount (5)	Percentage (6)
(1)	(2)	(3)	(4)	(5)	(6)
(in lakhs of rupees)					
1976-77	37,78.94	37,78.94	57,02.51	(+) 19,23.57	51
1977-78	46,39.54	46,39.54	51,68.48	(+) 5,28.94	11
1978-79	52,77.52	52,77.52	62,77.82	(+) 10,00.30	19

(ii) *Expenditure on revenue account*—The expenditure on revenue account during 1978-79 as compared with the budget estimates and the budget estimates plus supplementary provision along with the corresponding figures for 1976-77 and 1977-78 is given below :

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount (5)	Percentage (6)
(1)	(2)	(3)	(4)	(5)	(6)
(in lakhs of rupees)					
1976-77	42,41.20	42,41.20	36,72.19	(-) 5,69.01	13
1977-78	47,13.22	51,83.95	45,37.05	(-) 6,46.90	12
1978-79	54,18.59	59,19.82	50,46.38	(-) 8,73.44	15

(a) There was a net difference of Rs. 47.66 lakhs between the figure reflected in the Accounts (Rs.—2,53.17 lakhs) and that intimated by the Reserve Bank of India (Rs.—3,00.83 lakhs) regarding "Deposits with Reserve Bank" included in the cash balance. The difference is under reconciliation (May 1980).



(iii) The year ended with a revenue surplus of Rs. 2.24 crores as against the deficit of Rs. 1.41 crores anticipated in the budget.

### 1.3 Revenue receipts

In 1978-79, the revenue receipts (Rs. 62,77.82 lakhs) increased by Rs. 11,09.34 lakhs over those of the previous year (Rs. 51,68.48 lakhs). The increase in 1978-79 compared to 1977-78 is analysed below :

	Receipts		Increase (+)
	1977-78	1978-79	
	( in lakhs of rupees )		
(i) Revenue raised by the State Government—			
(a) Tax Revenue	2,23.73	2,56.83	(+) 33.10
(b) Non-Tax Revenue	3,35.47	3,86.57	(+) 51.10
<b>Total</b>	<b>5,59.20</b>	<b>6,43.40</b>	<b>(+) 84.20</b>
(ii) Receipts from the Government of India—			
(a) Taxes on Income other than Corporation Tax	1,82.00	1,90.79	(+) 8.79
(b) Estate Duty	2.84	2.91	(+) 0.07
(c) Grants—			
Non-Plan grants	24,43.28	25,96.07	(+) 1,52.79
Grants for State Plan schemes	13,12.30	20,21.25	(+) 7,08.95
Grants for Central Plan schemes	2,78.39	3,07.25	(+) 28.86
Grants for Centrally sponsored Plan schemes	71.48	1,59.43	(+) 87.95
(d) State's share of Union Excise Duties	3,18.99	3,56.72	(+) 37.73
<b>Total</b>	<b>46,09.28</b>	<b>56,34.42</b>	<b>(+) 10,25.14</b>
<b>GRAND TOTAL</b>	<b>51,68.48</b>	<b>62,77.82</b>	<b>(+) 11,09.34</b>

Receipts from the Government of India during 1978-79 were Rs. 56,34.42 lakhs (90 per cent of the total revenue receipts) as against Rs. 46,09.28 lakhs (89 per cent of the total revenue receipts) in 1977-78.

The tax revenue raised by the Government in 1978-79 (Rs. 2,56.83 lakhs) constituted 4.1 per cent of the total revenue receipts ; the corresponding percentages for 1976-77 and 1977-78 were 3.5 and 4.3 respectively.





## 1.4 Expenditure on revenue account

(i) The following table compares the expenditure on revenue account during 1978-79 under broad headings with the provision of funds made thereunder (and with the expenditure during the 1977-78 shown within brackets) :

Sector/Sub-sector of expenditure (1)	PLAN				Variations decrease (-) (5)
	Budget estimates (2)	Budget plus supplementary (3) <i>(in lakhs of rupees)</i>	Actuals (4)		
A-General Services	2.36	3.06	2.50 (1.22)	(-)	0.56
B-Social and Community Services	5,53.53	6,05.19	5,71.59 (3,48.01)	(-)	33.60*
C-Economic Services— (a)-General Economic Services	1,63.59	1,75.33	1,24.38 (57.77)	(-)	50.95*
(b)-Agriculture and Allied Services	6,33.99	6,35.36	5,78.14 (3,62.44)	(-)	57.22*
(c)-Industry and Minerals	70.49	84.62	71.09 (55.67)	(-)	13.53
(d)-Water and Power Development	1.15	1.15	1.07 (0.96)	(-)	0.08
(e)-Transport and Communications	5.60	5.60	5.43 (1.27)	(-)	0.17
Total-C-Economic Services	8,74.82	9,02.06	7,80.11 (4,78.11)	(-)	1,21.95
Total-Expenditure Heads (Revenue Account)	14,30.71	15,10.31	13,54.20 (8,27.34)	(-)	1,56.11

\* Please refer to Appendix I for reasons for shortfall.

## NON-PLAN

Sector/Sub-sector of expenditure (1)	Budget estimates (2)	Budget plus supplementary (3) <i>(in lakhs of rupees)</i>	Actuals (4)	Variations decrease (-) (5)
A—General Services	15,81.17	18,44.63	13,11.68 (15,04.65)	(-)5,32.95*
B—Social and Community Services	14,48.83	15,23.03	14,59.88 (14,13-27)	(-) 63.15*
C—Economic Services— (a)-General Economic Services	57.17	57.17	47.79 (47.75)	(-) 9.38
(b)-Agriculture and Allied Services	4,18.37	4,84.04	4,53.66 (3,57.58)	(-) 30.38*
(c)-Industry and Minerals	54.23	54.23	47.54 (44.88)	(-) 6.69
(d)-Water and Power Development	1,83.89	1,94.89	1,67.07 (1,56.08)	(-) 27.82*
(e)-Transport and Communications	2,44.22	2,51.52	2,04.56 (1,85.50)	(-) 46.96*
Total-C—Economic Services	9,57.88	10,41.85	9,20.62 (7,91.79)	(-) 1,21.23
Total—Expenditure Heads (Revenue Account)	39,87.88	44,09.51	36,92.18 (37,09.71)	(-) 7,17.33

(ii) Significant variations in expenditure during 1978-79 over the previous year, under the broad sectors, are analysed in Appendix II.

\* Please refer to Appendix I for reasons for shortfall.



### 1.5 Expenditure on capital account

(i) The capital expenditure during the three years ending 1978-79 as compared with the budget estimates and the budget estimates *plus* supplementary provision is shown below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3) ( in lakhs of rupees )	(4)	(5)	(6)
1976-77	20,01.53	20,01.53	8,33.72	(-) 11,67.81	58
1977-78	20,62.14	21,67.36	10,46.32	(-) 11,21.04	52
1978-79	16,49.18	18,94.07	16,60.65	(-) 2,33.42	12

(ii) The following table compares the expenditure on capital account during 1978-79 under broad headings with the provision of funds made thereunder (and with the expenditure during 1977-78 shown within brackets) :

Sector/Sub-sector of expenditure	PLAN			
	Budget estimates	Budget <i>plus</i> supplementary	Actuals	Variations increase (+) decrease (-)
(1)	(2)	(3) ( in lakhs of rupees )	(4)	(5)
A—General Services	70.10	70.10	49.52 (61.53)	(-) 20.58
B—Social and Community Services	2,92.88	3,45.63	2,83.92 (1,90.27)	(-) 61.71*
C—Economic Services—				
(a) General Economic Services	2,02.66	2,05.51	1,47.68 (1,10.62)	(-) 57.83*
(b) Agriculture and Allied Services	1,34.14	1,47.76	1,15.98 (61.33)	(-) 31.78*
(c) Industry and Minerals	27.40	56.40	45.70 (11.34)	(-) 10.70
(d) Water and Power Development	4,24.00	4,24.00	4,36.81 (2,98.51)	(+) 12.81
(e) Transport and Communications	4,98.00	6,38.00	6,02.37 (3,01.67)	(-) 35.63*
<b>TOTAL—C—Economic Services</b>	<b>12,86.20</b>	<b>14,71.67</b>	<b>13,48.54</b> <b>(7,83.47)</b>	<b>(-) 1,23.13</b>
<b>GRAND TOTAL</b>	<b>16,49.18</b>	<b>18,87.40</b>	<b>16,81.98</b> <b>(10,35.27)</b>	<b>(-) 2,05.42</b>

\* Please refer to Appendix III for reasons for shortfall.



Sector/Sub-sector of expenditure	NON-PLAN			
	Budget estimates	Budget <i>plus</i> supplementary	Actuals	Variat increase decrease
(1)	(2)	(3)	(4)	(5)
	<i>( in lakhs of rupees )</i>			
A—General Services	...	...	...	...
B—Social and Community Services	...	...	...	...
C—Economic Services—				
(a) General Economic Services	...	6.67	...	(-) 6.67
(b) Agriculture and Allied Services	...	...	(-) 31.90 (- 48.04)	(-) 31.90
(c) Industry and Minerals	...	...	...	...
(d) Water and Power Development	...	...	10.57 (59.09)	(+) 10.57
(e) Transport and Communications	...	...	...	...
TOTAL—C—Economic Services	...	6.67	(-) 21.33 (11.05)	(-) 28.00
GRAND TOTAL	...	6.67	(-) 21.33 (11.05)	(-) 28.00

(iii) Significant variations in expenditure during 1978-79 over the previous year, under the broad sectors, are analysed in Appendix IV.

\* Please refer to Appendix III for reasons for shortfall.

### Loans and advances by the Government

(i) The actual disbursements of loans and advances by the Government during 1978-79 compared to the budget estimates and the budget estimates *plus* supplementary provision along with the corresponding figures for 1976-77 and 1977-78 are shown below :

Year	Budget	Budget <i>plus</i> supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
	<i>( in lakhs of rupees )</i>				
1976-77	91.86	91.86	1,49.41	(+) 57.55	63
1977-78	1,09.85	1,60.68	1,47.28	(-) 13.40	8
1978-79	1,60.72	2,24.37	1,84.89	(-) 39.48	18

(ii) The budget estimates and the actuals of recoveries of loans and advances for the three years ending 1978-79 are given below :

Year	Budget	Actuals	Variation between columns (3) and (2)	
			Amount	Percentage
(1)	(2)	(3)	(4)	(5)
	<i>( in lakhs of rupees )</i>			
1976-77	1,25.00	77.97	(-) 47.03	38
1977-78	1,45.00	66.47	(-) 78.53	54
1978-79	1,05.00	90.25	(-) 14.75	14

The shortfall in recoveries in 1978-79 was mainly under Community Development (Rs. 9.94 lakhs) and Agriculture (Rs. 3.94 lakhs).



(iii) The loans and advances outstanding at the end of the last three years were as under :

Category of loans and advances	31st March		
	1977	1978	1979
	( in lakhs of rupees )		
Loans for Social and Community Services	10,91.09	10,92.28	10,92.8
Loans for General Economic Services	96.29	1,15.38	1,50.4
Loans for Agriculture and Allied Services	94.09	1,11.11	1,30.4
Loans for Industry and Minerals	46.41	59.40	63.2
Loans for Transport and Communications	...	...	10.0
Loans to Government servants, etc.	69.47	1,00.01 (a)	1,26.8
Loans for miscellaneous purposes	32.07	32.06	31.0
<b>Total</b>	<b>14,29.42</b>	<b>15,10.24 (a)</b>	<b>16,04.88</b>

Further details are given in Statement Nos. 4 and 17 of Finance Accounts 1978-79.

(iv) Recoveries in arrears—

(a) Loans of which detailed accounts are kept in the Audit Office—Out of the loans given to the Agartala Municipality (Rs. 30.22 lakhs), Rs. 0.11 lakh were recovered as principal during 1978-79; recovery of Rs. 31.92 lakhs (principal : Rs. 9.57 lakhs; interest : Rs. 22.35 lakhs) was overdue as on 31st March 1979.

(b) Loans of which the detailed accounts are maintained by the departmental offices—Administrative departments are required to intimate to Audit every year the arrears (as on 31st March) in recovery of principal and interest thereon. Information about the arrears in respect

(a) Differs from the figure in the Audit Report for the year 1977-78 by Rs. (+) 0.01 lakh due to rounding.

of the outstanding balance of loans and advances (Rs. 15.75 crores) as on 31st March 1979 was not received from any department (May 1980) except the following :

Department	Arrears		
	Principal	Interest	Total
	( in lakhs of rupees )		
Co-operative—			
Loans for Co-operation	26.30 (a)	23.89	50.19

(v) Acceptance of balances—In order to ascertain whether the balance outstanding in the books of the Audit Office under loans and advances represents the correct position, the balances pertaining to various loans are communicated at the end of each year to the departmental offices concerned for verification and acceptance. In a number of cases, acceptance of balances by the departments concerned was awaited (May 1980). The cases involving substantial amounts where acceptances have been delayed for several years are shown below :

Nature of loans	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding on 31st March 1979
(1)	(2)	(3)	(4)
			( in lakhs of rupees )
Loans for Housing	22	1970-71	27.87
Loans for Urban Development	16	1968-69	28.15
Loans for Co-operation	51	1970-71	55.19
Loans for Agriculture	16	1969-70	25.10
Loans for Fisheries	7	1969-70	11.87
Loans for Community Development	92	1970-71	67.15
Loans for Village and Small Industries	38	1970-71	38.18

(a) The amount of loan repaid during 1978-79 as shown by the department (Rs. 24.71 lakhs) differs from the amount shown in Statement No. 17 of Finance Accounts 1978-79 (Rs. 7.49 lakhs). The discrepancy is under reconciliation by the department (May 1980).





In the absence of acceptance and verification, it cannot be stated that all the transactions relating to these loans and advances have been correctly reflected in the accounts.

The matter was referred to the Government in November 1978, February 1979 and March 1980 ; reply is awaited (May 1980).

#### 1.7 Sources of funds for capital expenditure and loans and advances

The capital expenditure (Rs. 16.61 crores) and the net expenditure under 'Loans and Advances by the State Government' (Rs. 0.95 crore) during 1978-79 were met mainly from revenue surplus (Rs. 12.31 crores), borrowings from the open market, etc. (Rs. 2.66 crores) and the Government of India (Rs. 1.00 crore).

#### 1.8 Debt position

(i) *Public debt*—The public debt of the Government outstanding at the end of 1978-79 was Rs. 52.89 crores. An analysis of the debt under various heads compared with the corresponding figures at the end of the two preceding years is given below :

	Public debt outstanding as on 31st March		
	1977	1978	1979
	( in crores of rupees )		
(a) Loans and advances from the Central Government	40.67	39.78	40.78
(b) Market loans	4.72	6.37	8.30
(c) Ways and means advances from the Reserve Bank of India	1.04	0.54	...
(d) Other loans	1.25	2.54	3.81
Total	47.68	49.23	52.89

(ii) *Loans from the Government of India*—The borrowings from the Government of India at the end of 31st March 1979 (Rs. 40.78 crores) formed 77 per cent of the total public debt (Rs. 52.89 crores) of the State.

(iii) *Market loans*—During 1978-79, the Government raised at a discount of 1 per cent a loan of Rs. 1,93.20 lakhs in the open market repayable at par in 1988. The loan carries interest at 6 per cent per annum.

(iv) *Loans from autonomous bodies*—During the year, the Government received Rs. 1,46.81 lakhs as loans from various bodies (like Life Insurance Corporation, Reserve Bank, Rural Electrification Corporation, etc.) and made repayment of Rs. 20.05 lakhs. The balance outstanding at the end of the year was Rs. 3,81.01 lakhs.

(v) *Other debt and obligations*—In addition to the public debt, the balances under the head 'Small Savings, Provident Funds, etc.' (comprising mainly the balances in General Provident Fund accounts of the Government servants) and the credit balances of certain deposits constitute a liability of the Government. The amount of such liability at the end of 1978-79 was Rs. 12.74 crores against Rs. 10.66 crores at the beginning of the year. Taking the public debt and these liabilities together, the overall debt position of the Government at the end of 1978-79 and each of the two preceding years was as follows :

	Total debt on 31st March		
	1977	1978	1979
	( in crores of rupees )		
Public Debt	47.68	49.23	52.89
Small Savings, Provident Funds, etc.	6.78	8.31	9.53
Other obligations such as Deposits of Local Funds, Civil Deposits, etc.	2.07	2.35	3.21
Total	56.53	59.89	65.63



(vi) *Service of debt and other obligations*—The burden on revenue of the interest charges on public debt and other interest bearing obligations during 1978-79 as compared with that in 1977-78 was as follows :

	1977-78 ( in lakhs of rupees )	1978-79
1. Interest paid on Public Debt, Small Savings, Provident Funds, etc., and other obligations	3,80.81	3,32.32
2. <i>Deduct</i>		
(i) Interest received on loans and advances by the Government	2.86	3.87
(ii) Interest received from commercial departments	36.07	33.33
(iii) Interest received on investment of cash balances	10.34	28.41
Total	49.27	65.61
3. Net burden of interest charges on revenue	3,31.54	2,66.71
4. Percentage of gross interest to total revenue receipts	7.37	5.29
5. Percentage of net interest to total revenue receipts	6.41	4.25

(vii) *Ways and means advances*—Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of Rs. 10.00 lakhs with the Bank on all days. The Bank makes ways and means advances, within certain limits, when the cash balance falls short of this minimum.

The limit for ordinary ways and means advances, fixed at Rs. 1,00.00 lakhs, has been increased to Rs. 2,00.00 lakhs

from 1st October 1978. Special ways and means advances upto Rs. 1,00.00 lakhs are also given against pledge of Government of India securities. If even after the maximum advances are given, there is a shortfall in the minimum cash balance, it is left uncovered. Overdrafts are allowed by the Bank if the State has a *minus* balance after availing of the maximum advance. There was no shortfall or overdraft on any day during the year.

At the end of 1977-78, Rs. 54.00 lakhs were outstanding as ways and means advances. During 1978-79, the Government obtained Rs. 37.00 lakhs as ordinary ways and means advances. The entire amount of Rs. 91.00 lakhs was repaid during the year. Interest of Rs. 0.11 lakh was paid on these advances.

#### 1.9 *Investments*

During 1978-79, the Government invested Rs. 1,31.28 lakhs in statutory corporations, Government companies and co-operative institutions. The total investment of the Government in the share capital of different concerns at the end of 1978-79 was Rs. 7,86.82 lakhs. The break-up is given below :

Category	During 1978-79		To end of 1978-79		Dividend/ interest received during the year with percentage of return on investment in brackets
	Number of concerns	Amount ( in lakhs of rupees )	Number of concerns	Amount ( in lakhs of rupees )	
(1)	(2)	(3)	(4)	(5)	(6)
(i) Statutory Corporations	2	49.67	2	3,33.90	0.30 (0.09)
(ii) Government Companies	4	60.51	6	3,37.31	...
(iii) Banks	...	...	1	3.75	...
(iv) Co-operatives	66	21.10	249	1,11.86	...
Total	72	1,31.28	258	7,86.82	0.30 (0.04)

Further details are given in Statement No. 13 of Finance Accounts 1978-79.



### 1.10 Guarantees given by the Government

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

The Finance Department of the Government was requested to furnish data indicating, *inter alia*, the amount of such liability, both for principal and interest, the cases in which the terms of the guarantees were invoked, the financial implications thereof, etc. While complete information has not been received (May 1980), the available information indicated that the maximum amount guaranteed upto the 31st March 1979 was Rs. 8,13.97 lakhs against which the amount outstanding on that date, according to the information received, was Rs. 3,42.47 lakhs. Further details are given in Statement No. 5 of Finance Accounts 1978-79.

### 1.11 Delay in submission of treasury accounts

Mention was made in paragraph 3.4 of the Audit Report for the year 1974-75 about the delays in the submission of accounts by the then solitary treasury at Agartala. In April 1976, two sub-treasuries, one at Kailashahar and the other at Udaipur, were upgraded to the status of treasuries. During 1978-79, the accounts from these treasuries were received after the due dates\* as indicated below :

Serial number	Name of treasury	Extent of delay in submission of accounts	
		Minimum	Maximum
1.	Agartala	62 ( August 1978 )	189 ( January 1979 )
2.	Kailashahar	17 ( August 1978 )	62 ( March 1979 )
3.	Udaipur	15 ( June 1978 )	81 ( March 1979 )

The accounts of all the treasuries were received late in all the twelve months. The delay in the receipt of accounts of March 1979 ranged between 62 days (Kailashahar Treasury) and 147 days (Agartala Treasury).

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

There had been delays in the submission of accounts in 1976-77 and 1977-78 also. Even though the Government issued instructions in August 1979, requiring the delays to be reduced, such delays still persisted. As at the end of February 1980, the accounts upto December 1979 of the Agartala Treasury, upto November 1979 of the Kailashahar Treasury, and upto September 1979 of the Udaipur Treasury only had been received. Further, the accounts submitted were incomplete as, in many cases, all the paid vouchers had not been sent and the account classifications given were either incorrect or incomplete.

During 1978-79, the delay in receipt of accounts from the Agartala Treasury resulted in the exclusion, on ten occasions, of the accounts of that treasury from the regular accounts of the months to which they pertained with corresponding delay in availability to the Government of complete monthly accounts of the State for control and other purposes. The delay in the receipt of accounts was brought to the notice of the Government from time to time, the latest reference made being in January 1980.



## CHAPTER II

## APPROPRIATION AUDIT AND CONTROL OVER EXPENDITURE

## 2.1 Summary

(a) The following table compares the total expenditure during the year 1978-79 with the total of grants and charged appropriations :

	Grants/Charged appropriations ( in crores of rupees )	Expenditure	Excess (+) Saving (-)	Percentage
Voted—				
Original 83.22 } Supplementary 7.96 }	91.18	81.00	(-) 10.18	11
Amount transferred to the Contingency Fund under the Tripura Contingency Fund ( Amendment ) Act, 1978	0.40	0.40	...	...
Charged—				
Original 12.55 } Supplementary 0.16 }	12.71	6.80	(-) 5.91	46
Total	1,04.29	88.20	(-) 16.09	15

The overall saving of Rs. 16.09 crores was the result of saving of Rs. 19.06 crores in 118 grants/sub-grants (Rs. 13.03 crores) and 9 charged appropriations (Rs. 6.03 crores) and excess of Rs. 2.97 crores in 25 grants/sub-grants (Rs. 2.85 crores) and 4 charged appropriations (Rs. 0.12 crore).

(b) Further details are given below :

	Revenue	Capital	Loans and Advances	Public Debt	Transfer to the Contingency Fund	Total
	( in crores of rupees )					
Authorised to be spent ( grants and charged appropriations )						
Original	59.19	25.80	1.61	9.17	...	95.77
Supplementary	5.01	2.45	0.64	0.02	0.40	8.52
Total	64.20	28.25	2.25	9.19	0.40	1,04.29
Actual expenditure ( grants and charged appropriations )	57.97	24.74	1.85	3.24	0.40	88.20
Shortfall	6.23	3.51	0.40	5.95	...	16.09

## 2 Excess over grants/charged appropriations requiring regularisation

(a) Grants-Excess of Rs. 2,84,94,926 in 25 grants/ sub-grants requires regularisation under Article 205 of the Constitution.

The details of five grants where the excess was more than Rs. 10 lakhs are mentioned below ; other cases are detailed in Appendix V.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
1.	14—Public Works	7,09,36,000	7,92,58,036	83,22,036

Reasons for the excess have not been intimated (May 1980).

Excess occurred under this sub-grant in 1975-76 (Rs. 92.90 lakhs), 1976-77 (Rs. 95.23 lakhs) and 1977-78 (Rs. 1,70.12 lakhs) also.





Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
2.	35—Minor Irrigation	13,03,000	45,12,383	32,09,383
3.	35—Power Projects	1,30,00,000	1,42,05,858	12,05,858

Reasons for the excess have not been intimated (May 1980).

Reasons for the excess have not been intimated (May 1980).

Excess occurred under this sub-grant in 1975-76 (Rs. 22.46 lakhs), 1976-77 (Rs. 22.25 lakhs) and 1977-78 (Rs. 32.28 lakhs) also.

4.	37—Investments in General Financial and Trading Institutions (Forest)	10,00,000	21,00,000	11,00,000
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Excess was reportedly due to payment to the Tripura Forest Development and Plantation Corporation Ltd. for purchase of Equity shares.

5.	43—Capital Outlay on Power Projects	4,67,00,000	5,59,95,156	92,95,156
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Excess was due reportedly to (i) adjustment of the cost of materials received at the end of the year, (ii) faster progress on works financed by the Rural Electrification Corporation and (iii) accelerated progress of rural electrification works under the Minimum Needs Programme.

Excess occurred under this sub-grant in 1975-76 (Rs. 1.10.66 lakhs), 1976-77 (Rs. 87.07 lakhs) and 1977-78 (Rs. 35.57 lakhs) also.

(b) *Charged appropriations*—Excess of Rs. 12,17,029 in 4 charged appropriations also requires regularisation.

One charged appropriation where the excess was more than Rs. 10 lakhs is mentioned below ; other cases are listed in Appendix V.

Number and name of charged appropriation	Total appropriation Rs.	Expenditure Rs.	Excess Rs.
7—Interest Payments	3,21,00,000	3,32,32,403	11,32,403

Excess was mainly in respect of interest on (i) loans from autonomous bodies, (ii) new market loans and (iii) loans and advances received from the Central Government.

Excess occurred under this appropriation in 1976-77 (Rs. 10.10 lakhs) and 1977-78 (Rs. 69.01 lakhs) also.

### Supplementary grants/charged appropriations

The supplementary provision of Rs. 8.52 crores (9 per cent of the original provision) was obtained under 67 grants/sub-grants (Rs. 8.36 crores) and 5 charged appropriations (Rs. 0.16 crore).

The details of significant cases of unnecessary, excessive and inadequate supplementary grants/charged appropriations are given below :

(i) *Unnecessary supplementary grants*—In the following cases, the supplementary grants of Rs. 43.96 lakhs remained wholly unutilised as the expenditure did not come even to the original provision :

Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	Saving
3—Other Administrative Services	...	3.30	...	3.30

( in lakhs of rupees )

Reasons for non-utilisation of the entire (Supplementary) provision have not been intimated (May 1980).

2.	23—Social Security and Welfare ( Welfare of Sch. Castes, Sch. Tribes and other Backward Classes )	2,70.54	2.15	2,53.41	19.28
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Saving was due mainly to (i) dearth of beneficiaries, (ii) non-fulfilment of pre-requisite conditions for payment of grants, (ii) non-availability of sites for construction of residential schools and (iii) slow progress of certain works owing to scarcity of cement.



Serial number	Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	
					(in lakhs of rupees)
3.	25—Social Security and Welfare (Relief and Rehabilitation of displaced persons)	9.90	3.80	8.57	
	Saving was stated to be due mainly to slow progress building works at Amtali Permanent Liability Home and non-adjustment of subsidies on foodgrains supplied by Food and Civil Supplies Department.				
4.	29—Agriculture	2,70.31	6.54	2,26.11	
	Saving was attributed to (i) late release of funds by Government of India and consequently reduced outlay, (ii) posts remaining vacant, (iii) non-availability of approved varieties of seeds, and (iv) less expenditure on orchards.				
5.	34—Village and Small Industries	1,19.92	14.13	1,15.30	
	Saving was stated to be due mainly to posts remaining vacant and delay in supply of raw materials by suppliers.				
6.	36—Capital Outlay on Public Health, Sanitation and Water Supply	1,76.00	3.31	1,26.82	
	Reasons for the saving have not been intimated (May 1980).				
7.	43—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	1,04.97	10.73	1,04.93	
	Reasons for the saving have not been intimated (May 1980).				

(ii) *Supplementary grants which proved excessive*—In the following cases, the supplementary grants proved excessive; out of the supplementary provision of Rs. 4,29.93 lakhs, Rs. 2,01.28 lakhs were actually utilised:

Serial number	Number and name of grant/sub-grant	Original grant	Supplementary grant	Expenditure	Saving
					(in lakhs of rupees)
1.	11—Police	3,87.00	1,63.37	4,07.43	1,42.94
	Saving was due reportedly to non-release of funds by the Government.				
2.	20—Housing (Govt. Residential Buildings)	35.69	23.71	46.58	12.82
3.	27—Community Development (Panchayat)	91.10	54.20	1,38.23	7.07
	Reasons for the saving in the above 2 cases have not been intimated (May 1980).				
4.	39—Capital Outlay on Roads and Bridges	4,55.00	1,40.00	5,59.37	35.63
	Saving was stated to be due mainly to less release of funds by the Government of India.				
5.	40—Loans for Co-operation	41.21	5.65	42.10	4.76
	Saving was stated to be due mainly to non-fulfilment of the requisite conditions by the co-operative societies.				
6.	48—Loans to Government Servants, etc.	87.00	43.00	1,04.57	25.43
	Saving was due mainly to non-requirement of the fund for payment of house building advances during the year.				
	(iii) <i>Inadequate supplementary grants/charged appropriations</i>				
	In the following cases, among others, the supplementary provision of Rs. 1,19.33 lakhs proved inadequate; the final uncovered excess was Rs. 1,29.90 lakhs. Reasons for the excess, to the extent received, have been mentioned in paragraph 2.2(a).				



Serial number	Number and name of grant/sub-grant/charged appropriation	Original provision	Supplementary provision	Expenditure	Excess
<i>(in lakhs of rupees)</i>					
1.	7—Interest Payments	3,12.41	8.59	3,32.32	11.32
2.	13—Pension and other Retirement benefits	53.71	5.99	66.70	7.00
3.	14—Public Works	6,49.60	59.76	7,92.58	83.22
4.	20—Roads and Bridges	1,66.29	6.30	1,80.31	7.72
5.	35—Power Projects	1,20.00	10.00	1,42.06	12.06
6.	39—Capital Outlay on Housing	13.70	28.69	50.97	8.58

#### 2.4 Unutilised provision

(i) Rupees 19.06 crores remained unutilised as mentioned in paragraph 2.1(a).

(ii) In 32 grants/sub-grants, the savings (more than Rs. 5.00 lakhs in each case) were more than 10 per cent of the total provision. The details of these grants/sub-grants are given in Appendix VI.

#### 2.5 Reconciliation of departmental figures

With a view to ensuring effective control over expenditure, the departmental officers are required to reconcile, periodically as also before the close of the accounts for a year, the departmental figures of expenditure with those booked in the Audit Office. Such reconciliation continued to be in arrears in some departments. For 1978-79, out of 155 Controlling Officers, no reconciliation was done by 24 Controlling Officers (December 1979) involving an amount of Rs. 10,00.19 lakhs although the matter was taken up with the Government from time to time.

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

After close of the financial year, detailed Appropriation Accounts showing the final grant/appropriation, the actual expenditure and the resultant variation under each unit of

appropriation are sent to the Controlling Officers for acceptance of the figures and furnishing reasons for the variations. It is, however, seen that every year the reasons for variations in regard to many units of appropriations are not furnished to Audit in time, or not furnished at all, by the Controlling Officers.

In 1978-79 also, despite issue of instructions to the departments by the Finance Department from time to time for furnishing explanations for variations to the Accountant General within the stipulated period (ending on 11th March 1980 in all cases), the required acceptance of figures and explanations for variations relating to 143 grants/sub-grants (out of 154) had not been received from the Controlling Officers. These constituted 93 per cent of the number of grants/sub-grants in respect of which acceptance of figures and explanations for variations were required to be furnished. Even by the end of May 1980, the required information in respect of 86 grants/sub-grants had not been received. Such delay in submission of material for the Appropriation Accounts results in the Audit Report remaining incomplete in certain essential aspects.



## CHAPTER III

CIVIL DEPARTMENTS  
REVENUE DEPARTMENT3.1 *Distribution of house sites to landless workers in rural areas*

(1) The Government of India sanctioned in October 1971 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 a 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. Each worker was to be given one developed site measuring 0.2 acre. From 1st April 1974, the scheme was transferred to the State sector.

Rupees 8.63 lakhs were spent during 1974-77 and 5,400 workers reportedly covered.

(2) *Implementation of the scheme*

Records relating to the scheme in the Belonia, Dharmnagar, Kamalpur, Sabroom, Sadar, Sonamura and Udaipur sub-divisions were test-checked between May 1977 and June 1978. The points noticed are mentioned in the succeeding sub-paragraphs.

(3) *Non-observance of prescribed procedure*

According to the prescribed procedure, the States were required to formulate specific projects taking a block at a time. For this purpose, lists of eligible rural workers were required to be prepared. It was noticed (May—June 1977) in the Sub-divisional Office, Dharmnagar that no lists of eligible workers had been drawn up for formulating the projects. Even at the time of drawal of money during 1975-76

(Rs. 0.24 lakh) and 1976-77 (Rs. 0.45 lakh), no such lists of eligible workers were drawn up for justifying adequacy or otherwise of the amounts drawn. It is not clear on what basis, in the absence of lists of eligible workers, funds were allotted to the executing agencies (blocks and subordinate offices). Full accounts of the disbursements had also not been received from the latter (May 1978). Further developments are awaited (May 1980).

(4) *Defective agreements*

The agreements/deeds transferring house sites to the allottees were required to contain a specific clause precluding the allottees from selling, mortgaging or otherwise transferring their ownership to third parties. It was noticed (April—May 1978) in the Sub-divisional Office, Belonia (expenditure : Rs. 0.97 lakh during 1974-75 to 1976-77 for allotment of 658 workers) that the agreements/deeds transferring the house sites did not contain such a clause.

(5) *Diversion of funds*

It was noticed in the Sub-divisional Offices, Belonia (April—May 1978), Sabroom (June—July 1978) and Sonamura (April 1978) that certain benefits admissible under the scheme had been extended even to those who had been allotted land previously under various other resettlement schemes and the cost charged to this scheme.

Thus, Rs. 0.47 lakh were spent by the Belonia Sub-division for digging of 35 *katcha* wells for 350 oustee families already rehabilitated, Rs. 1.04 lakhs were spent by the Sabroom Sub-division for the benefit of 671 families already given agricultural land and house sites and Rs. 0.56 lakh were spent by the Sonamura Sub-division for construction of ring wells for families settled under other schemes.

(6) *Non-production of receipts for payment of royalty*

From 1976-77, besides providing a developed site as before, each allottee was also to be supplied with housing materials free of cost limiting the total expenditure to Rs. 150 per family. The requisite housing materials were collected through forest contractors who were required to





submit proof of payment of royalty to the Forest Department before getting payment for the supplies. No such receipt was on record in the Sadar Sub-division (royalty amount involved : Rs. 0.13 lakh).

The foregoing observations were referred to the Government between November 1977 and March 1979 ; reply is awaited (May 1980).

### 3.2 Outstanding rent

Seventyeight *pucca* stalls owned by the Government in the Chak Bazar at Udaipur were let out between September 1964 and August 1977 by the Sub-divisional Officer (Civil) to the shopkeepers at a monthly rent ranging from Rs. 19.05 to Rs. 40.76 per stall. A bond had also been got executed by them, according to which the tenant was to pay monthly rent in advance within the first seven days of the month failing which he was to forfeit his right to occupy the stall. The validity of the bond was for a period of 5 years from the date of its execution, whereafter Government had a right to renew it on the same or different terms.

During audit (July—August 1978) of the accounts of the Sub-divisional Officer (Civil), Udaipur it was noticed that in 71 cases the bonds had not been renewed even long after the expiry of the 5 year period and the same parties were still in possession of the stalls nevertheless.

Further, the rent for the stalls had been last assessed by the Public Works Department in 1963. The Sub-divisional Officer (Civil), being of the opinion that the rate of rent should be higher in the context of the present day valuation of such *pucca* stalls, had requested (December 1975) the Assistant Engineer, Public Works Division No. 1, Udaipur to reassess the rent of the stalls. The records, however, indicated that no reassessment had been made by the Public Works Department and the matter had not been pursued by the Sub-divisional Officer (Civil).

A scrutiny of the *Touji* register maintained by the Sub-divisional Officer (Civil) with reference to the Bengali Calendar year revealed that rent amounting to Rs. 0.59 lakh

(out of Rs. 0.94 lakh recoverable) was outstanding against 73 tenants at the end of 1384 B.S., i.e., 15th April 1978 as indicated below :

Year	Demand		Collection		Balance	
	Current	Arrear	Current	Arrear	Current	Arrear
1382 B.S.	0.21	0.31	0.04	0.08	0.17	0.23
1383 B.S.	0.21	0.40	0.06	0.11	0.15	0.29
1384 B.S.	0.21	0.44	0.01	0.05	0.20	0.39

(in lakhs of rupees)

It was further noticed (July-August 1978) that in respect of 13 tenants no certificate cases had been instituted and out of 60 certificate cases instituted by the Sub-divisional Officer (Civil), 48 cases were pending. The latest position is awaited (May 1980).

The matter was referred to the Government in March 1979 ; reply is awaited (May 1980).

## FOOD AND CIVIL SUPPLIES DEPARTMENT

### 3.3 Purchase of salt

Due to delay in the arrival of salt from Jamnagar and acute shortage of the commodity in the State during August—September 1978, the Government decided in September 1978 to procure 700 tonnes of salt from the open market at Calcutta.

The Controller of Supplies, Government of Tripura obtained a list of salt traders from the Assistant Commissioner of Salt, Government of West Bengal and placed orders for supply of 500 tonnes of salt on firm 'A' and of 200 tonnes on firm 'B'. Information about arrangements made, if any, for inspection of the supplies to check whether they conformed to the requirements as also whether the supplies had been actually inspected, was not on record. Out of the supply made by firm 'B' and received through a transport contractor, 40.13 tonnes (535 bags—cost : Rs. 0.11



lakh) were found to have been packed in gunny bags having markings of urea. The samples thereof were, therefore, got analysed by the State Public Analyst, who reported (4th October 1978) these to be not conforming to the standard of edible common salt prescribed in the Prevention of Food Adulteration Rules, 1955. As a result, the quantity (40.13 tonnes) was not issued for consumption as edible common salt. The rest of the supplies had, however, been issued for sale to consumers without being got tested.

The case of sub-standard supplies has been (May 1979) under correspondence between the Government and the firm. The fact remains, however, that the object of the purchase was not fully served due to either improper or lack of inspection of the supplies before acceptance.

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

#### AGRICULTURE DEPARTMENT

##### 3.4 *Excess loss in storage*

The Government had fixed (February 1967) 5 per cent as the permissible annual loss in storage for fertilizers. It was noticed during audit (April 1978) that in the godowns of the department at Agartala, Bisalgarh, Jirania and Mohanpur, the loss in storage during 1975-76 (Rs. 1.17 lakhs) varied from 5.2 to 16.5 per cent, the value of the loss in excess of the permissible 5 per cent being Rs. 0.58 lakh. No action had been taken by the department to investigate the excess loss to see whether it had been occasioned by procedural failures, etc.

The matter was referred to the Government in August 1978 ; reply is awaited (May 1980).

#### HEALTH AND FAMILY WELFARE DEPARTMENT

##### 3.5 *Extra expenditure*

According to the Malaria Eradication Manual published by the Director of National Malaria Eradication Programme and required to be followed by the State Governments in regulating the engagement of personnel, the field workers (labourers) are to work in groups of 5 for every 3 hand compression spraying machines and 1 superior field worker (mate) is to be in charge of each such group. They are to work on 'no work no pay' basis.

It was noticed during audit (June—August 1977) of the Malaria Medical Office, Agartala that it had only 179 hand compression spraying machines in serviceable condition between February 1975 and September 1976. Accordingly, for the spraying operations in 1975 and 1976 (two spells in each year), not more than 60 groups need have been formed. Actual engagement, however, ranged between 60 and 96 groups, resulting in an extra expenditure of Rs. 2.78 lakhs.

The Government stated (November 1978) that disciplinary proceedings were under way against the Malaria Medical Officer who had been placed under suspension. Further developments are awaited (May 1980).



CHAPTER IV  
WORKS EXPENDITURE  
PUBLIC WORKS DEPARTMENT

4.1 *Purchase of energy meters at higher rates*

During September 1976 to May 1977, the Public Works Department purchased 5,025 single phase house service energy meters of 5/10 and 2.5/5 amps. capacity at a cost of Rs. 3.25 lakhs (4,025 meters during the period September 1976 to March 1977 and 1,000 meters during May 1977) by placing 9 orders on three different firms at varying rates of Rs. 56, Rs. 63 and Rs. 65 per meter (excluding taxes).

No notice inviting quotations/tenders from other firms could be produced during audit. Further, the orders had been placed by the Superintending Engineer (Electrical)/ the Assistant Engineer (Electrical), neither of whom had been delegated powers to make such purchases. During the above period, the Director General of Supplies and Disposals (D.G.S. & D) had rate contracts for house service energy meters of identical specification with one firm from April 1976 to March 1977 at the rate of Rs. 42.90 per meter and with another firm from October 1976 to September 1977 at the rate of Rs. 46.25 per meter, excluding taxes, both rates being for delivery at Agartala. Had the department purchased its complete requirements against the D.G.S. & D rate contracts, it could have avoided an extra expenditure of Rs. 0.97 lakh.

Another order for 700 meters was placed (without any authority) by the Superintending Engineer (Electrical) telegraphically on a firm on 1st September 1976 at the rate of Rs. 57.50 per meter. The firm actually supplied 500 meters and was paid by the Assistant Engineer (Electrical) at the rate of Rs. 67.60 per meter at the direction of the Superintending Engineer (Electrical) who had no authority to do so. The basis for enhancement of the rates involving an extra payment of Rs. 0.05 lakh could not be made available during audit.

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

Non-utilisation of stone boulders

During 1974-75 and 1975-76 the Executive Engineer, Kumarghat Division purchased 7,539 cubic metres of man-size stone boulders costing Rs. 10.57 lakhs (at the rate of Rs. 140.19 per cubic metre) in connection with the work "Taming of river *Deo* at Kumarghat protection work near Assam-Agartala road/Construction of guide bunds in up-stream and down-stream near R.C.C. bridge over river *Deo* on Kumarghat side/S.II. purchase of stone boulders". Of these, 1,440 cubic metres of boulders were utilised in one of the guide bunds (February 1976) but the balance of 6,099 cubic metres remained at site because the need for the second bund ceased due to sudden change in the course of the river.

In March 1976, the entire balance quantity (6,099 cubic metres) costing Rs. 8.55 lakhs was adjusted by debit to the work "Construction/Improvement of Kumarghat-Kanchanpur-Vangmun (Monpai) to Aizwal (upto Tripura—Mizoram border) (road)—length 96 kilometres"—, a scheme financed by the North Eastern Council, with the intention of converting the boulders into chips for use in pre-mix carpeting. The required quantity of stone chips for the work had, however, to be purchased from contractors at rates varying from Rs. 200 to Rs. 225 per cubic metre as a stone-crusher to convert the boulders into chips was not available (efforts made to arrange one were not on record nor stated). Information as to whether the debit of Rs. 8.55 lakhs (and of Rs. 0.46 lakh mentioned below) was withdrawn from the North Eastern Council scheme is awaited (May 1980).

Meanwhile, in September—October 1976, Rs. 0.46 lakh had been paid as carriage charges to a contractor for transporting 2,102 cubic metres of boulders from the original site to a distance of 3 kilometres for reasons of safety and this carriage cost was also charged to the work on the North Eastern Council scheme.

In 1977-78, 1,209 cubic metres of boulders costing Rs. 1.69 lakhs were again re-adjusted, this time by debit to the proposed work of "Construction of guide bund in Kailashahar side of the R.C.C. bridge over river *Deo*", but remained unused (May 1980). Thus, 6,099 cubic metres of



boulders purchased in 1974-75 and 1975-76 remained unutilised at the original site (3,997 cubic metres) and at a different place (2,102 cubic metres) (May 1980) due mainly to a stone-crusher not being made available.

The matter was referred to the Government in November 1978 ; reply is awaited (May 1980).

#### 4.3 Excess utilisation of bricks

Mention was made in paragraph 4.3 of the Audit Report for the year 1977-78 about excess payment for/issue of bricks valuing Rs. 0.24 lakh for soling. The following further instances came to notice :

(i) The work "Improvement of road from Udaipur to Tekerjala/providing soling, metalling and stabilisation coat (13 kilometres)/laying soling and metalling" for the portion from 0 to 7 kilometres and 7 to 13 kilometres was entrusted by the Southern Division No. 1, Udaipur to two different contractors and finally paid for in May 1976 and April 1977, respectively. Bricks had been issued to the contractors by the department and for the portion from 0 to 7 kilometres, 8,04,662 bricks and for the portion from 7 to 13 kilometres, 7,61,126 bricks were stated to have been utilised to cover 23,667 and 22,386 square metres of single flat brick soling. According to the Tripura Schedule of Rates, 1972, the requirement of bricks per square metre of single flat brick soling is 31 bricks. Accordingly, only 7,33,677 and 6,93,966 bricks were actually required on the above works. Thus, 70,985 and 67,160 bricks were shown to have been utilised in excess of the requirement as per the Schedule of Rates ; on this basis, Rs. 0.61 lakh (at twice the issue rate of Rs. 217 and Rs. 226 per thousand on 70,985 and 67,160 bricks respectively) were recoverable from the contractors for non-return of bricks.

(ii) In another work, "Improvement of U.S. road near Paratia to Gangacherra Bazar/laying single flat brick soling (5.2 kilometres)", under the same division, paid for finally in April 1977, about 5,00,502 bricks issued to the contractor by the department were shown as utilised for 14,721 square metres of single flat brick soling. However, according to the above scale, only 4,56,351 bricks were actually required.

Thus, 44,151 bricks valuing Rs. 0.09 lakh (at the rate of Rs. 212 per thousand) were shown to have been utilised in excess ; on this basis, Rs. 0.18 lakh (at twice the issue rate) were recoverable from the contractor for non-return of bricks.

The matter was referred to the Government in September 1978 ; reply is awaited (May 1980).

#### 4.4 Overpayment to a contractor

In January 1978, the Public Works Department entrusted the work "Improvement of the road from Sekerkote to Kanchanmala earthwork and brick soling" (estimated cost : Rs. 1.74 lakhs) to a contractor at his tendered rate of Rs. 2.21 lakhs (27 per cent above the estimated cost). The agreement, *inter alia*, provided for (i) collection and stacking of over burnt bricks at site and (ii) laying flat brick soling and consolidation with road roller including spreading and consolidation of "blinding" materials like moorum or earth, etc. The contractor executed some items of work including the laying of flat brick soling in 5,798 square metres and was paid against the fourth running account bill in November 1978 Rs. 2.20 lakhs including cost of 4,30,000 bricks shown to have been supplied by the contractor at the rate of Rs. 259 per thousand.

The Agartala Division No. IV later informed (February 1979) the contractor that, while payment for 4,30,000 bricks had been made, only 1,94,990 bricks had been utilised in the work done and that, as such, 2,35,010 unutilised bricks (value : Rs. 0.61 lakh) should have remained at the site. No bricks were, however, found at site and the contractor was asked to supply within 15 days 2,35,010 bricks at a different place, Sipahijala, for which the contractor was to be paid extra carriage as an extra item. The division also asked (February 1979) the concerned Sub-divisional Officer to explain how full payment for 4,30,000 bricks had been made and why action should not be taken against him. The contractor had not supplied the bricks nor had any reply been received from the Sub-divisional Officer (August 1979).

The matter was referred to the Government in September 1979 ; reply is awaited (May 1980).





## PUBLIC WORKS DEPARTMENT

V  
RES AND STOCK

## of stores accounts

A synopsis of the major stores accounts for 1978-79 received by Audit upto May 1980 is given below :

Department	Nature of main stores	Opening balance on 1st April 1978	Receipts	Issues	Closing balance on 31st March 1979
(in lakhs of rupees)					
1. Public Works (Power Projects Wing)	A.C.S.R. Conductors, transformers, copper wire and other consumable stores	24.36 (a)	1,28.95	1,27.29	26.00
2. Public Works (Roads and Buildings Wing)	Small stores, building materials, metals, fuels and painters' stores	(-)42.85	3,48.11	3,56.75	(-)51.4 (b)

The stores accounts of Agriculture, Animal Husbandry, Civil Defence, Education, Finance, Food and Civil Supplies, Forest, Health and Family Welfare, Industries, Jail, Police, Public Relations and Tourism and Stationery and Printing (Government Press) departments had not been received (May 1980).

The departments mainly in default were Agriculture (5 years), Food and Civil Supplies (5 years), Public Relations and Tourism (3 years) and Animal Husbandry (2 years).

- (a) Differs from the figure mentioned in the Audit Report for the year 1977-78 by Rs. (-) 0.02 lakh due to rectification.
- (b) Minus balance was due to non-adjustment of debits for stores received from various sources.

## 5.2 Stock registers

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

Out of thirtyone divisions in the State during 1978-79, twelve divisions had no stock during 1978-79. Four divisions (Gumti Electrical Division, Special Investigation and Design Division, Southern Division No. II and Electrical Division No. II) had not furnished the position of their stock registers.

Of the remaining fifteen divisions, only Stores Division and Agartala Division No. I had completed their stock registers for the year 1978-79 while thirteen divisions had not closed (December 1979) their stock registers for periods varying from one to fourteen years.

The divisions mainly in default were Southern Division No. II (14 \* years), Electrical Division No. II (7 \* years), Amarpur Division and Stores Sub-division (Electrical) (5 years each) and Teliamura Division (3 years).

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

## 5.3 Excess over reserve stock limit

According to the rules, materials required by the Public Works divisions for works should not be purchased in advance or in excess of requirements. Where, however, a reserve of stock is necessary due to remoteness of the division or of the works from the sources of supply of materials or for use in an emergency, the maximum limit of such reserve is required to be fixed by the competent authority for each year. One division (Kanchanpur Division) maintained stores (Rs. 3.14 lakhs) without obtaining such sanction.

\* In the absence of the latest information from the division, this is based on information furnished by it earlier.



In nine out of seventeen divisions where reserve stock limit had been fixed, there was excess over the limit.

Excess was mainly in Northern Division (Rs. 5.45 lakhs), Southern Division No. I (Rs. 4.31 lakhs), Mechanical Division (Rs. 3.41 lakhs) and Amarpur Division (Rs. 1.42 lakhs).

The above cases of excess were referred to the Government in February 1980; reply indicating action taken/proposed to be taken in the matter is awaited (May 1980).

#### 5.4 Tools and plant accounts

The Public Works divisions are required to close and balance the registers of tools and plant each year. Eight divisions had completed their registers during the year, one division (Stores Sub-division (Electrical)) had no stock of tools and plant and four divisions (Electrical Division Nos. II and IV, Gumti Electrical Division and Special Investigation and Design Division) had not furnished the position regarding closing of the tools and plant accounts (May 1980).

Of the remaining eighteen divisions, the registers were in arrears mainly in Electrical Division No. I and Public Health Engineering Division No. I (5 years each).

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

#### 5.5 Physical verification of stores

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

Physical verification of stock with reference to the balance as per the accounts had not been carried out in respect of seventeen divisions.

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

## CHAPTER VI REVENUE RECEIPTS REVENUE DEPARTMENT

### A—Sales Tax

#### 6.1 *Non-imposition of penalty and evasion of Central Sales Tax*

Under the Central Sales Tax Act, 1956, if a registered dealer falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration, the authority who granted him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied under the Act in respect of the sale of such goods.

In the course of audit of the accounts of the Superintendent of Taxes (Sales Tax), Agartala, it was noticed (May 1979) that a dealer had been registered in 1971 specifying the class of goods in which he carried on business. On second April 1977 'vanaspati' and dry chillies were included in his registration certificate. Apparently, prior to April 1977 the dealer was not entitled to purchase 'vanaspati' and dry chillies at a concessional rate on the basis of declarations in the prescribed forms. The dealer had, however, imported 'vanaspati' worth Rs. 1.81 lakhs during May 1975 to February 1977 on the basis of false declarations in the prescribed 'C' forms that the goods were covered by his registration certificate. No action was taken by the department to impose any penalty nor were there any recorded reasons for not doing so. The maximum amount of penalty, which could have been imposed, worked out to Rs. 0.16 lakh, besides tax of Rs. 0.11 lakh at the differential rate was also not levied.

The matter was reported to Government in July 1977; reply is awaited (May 1980).



## B—Amusement Tax

6.2 *Non-levy of entertainment tax*

The Tripura Amusements Tax Act, 1973, provides that there shall be charged, levied and paid to the State Government a tax at the rate of twenty five per cent on all payments for admission to any entertainment. The State Government may, by general or special order, exempt any entertainment or class of entertainments from liability to the entertainments tax.

In the course of audit of the accounts of the District Magistrate and Collector, West Tripura District, it was noticed (February 1979) that the General Secretary, Tripura Football Association, had applied for exemption from payment of entertainment tax only on 10th June 1978 for football tournaments scheduled to be held between 25th May 1978 and 6th January 1979. The amount of expected collection by the association was estimated at Rs. 2.83 lakhs. On this being forwarded by the District Magistrate and Collector to the Revenue Department on 21st June 1978, the latter instructed the former on 30th June 1978 to collect the rates of gate fees at various stages and intimate these to them. The District Magistrate and Collector had not yet furnished this information to Government and as such no exemption order was issued by Government. No entertainment tax was also collected. The amount of tax involved worked out to Rs. 0.71 lakh on the basis of the estimated collection of Rs. 2.83 lakhs.

The matter was reported to Government in May 1979; reply is awaited (May 1980).

## C—State Excise

6.3 *State Excise*

6.3.1. Excise duty on the sale of liquor within the State is levied and collected under the Bengal Excise Act, 1909, as extended to the then Territory of Tripura, with effect from 1st August 1962 and the Tripura Excise Rules, 1962, made thereunder. The duty is levied at the first stage of sale of country spirit, Indian made foreign liquors and wines, beer

and other fermented liquor, hemp, drugs and opium to the vendors. Licences are issued to the vendors for retail sale and licence fee, literage fee\* and annual literage fee are also levied.

The number of licensed vendors during the year 1976-77, 1977-78 and 1978-79 was 36, 30 and 31, respectively. One bonded warehouse for foreign liquor was opened at Agartala (April 1976) and two bonded warehouses for country liquor were also opened, one at Agartala (December 1975) and the other at Kumarghat (April 1978). The revenue collected in the State during the years 1976-77, 1977-78 and 1978-79 was Rs. 19.42 lakhs, Rs. 19.55 lakhs and Rs. 24.12 lakhs, respectively.

The Excise Commissioner is the Head of the Department and controls the administration and collection of excise revenue. The collection of revenue in the districts vests with the Collectors of Excise (District Magistrates and Collectors) who are assisted by Superintendents of Excise.

6.3.2 *Loss of revenue due to delay in the settlement of shops*

(a) The Excise Commissioner decided in February 1977 that the licences of the existing country liquor shops in Tripura might be renewed for another year (1977-78) on fulfilment of the existing terms and conditions. Accordingly, 13 shops out of 19 shops in Tripura North were settled. The remaining six shops could not, however, be settled owing to surrender of licences by the licensees and this was intimated by the Excise Collector to the Excise Commissioner in April 1977. No decision was, however, communicated till December 1977. In January 1978, Government instructed the Excise Collector to settle these shops at his discretion keeping in view the best interest of Government. Accordingly, auction notice was issued in April 1978 when it was found that the highest bids received were much lower than the reserve fees. These shops were, therefore, put to re-auction in June 1978 and five of them were settled for nine months from July 1978 to March 1979 at the accepted highest bids

\* Literage fee means the fee per litre leviable on the actual consumption of foreign liquor.



of Rs. 14,631 (the licence fees realised for nine months during 1976-77 was Rs. 23,937) ; another shop at Kanchanpur for which the highest accepted bid was Rs. 6,501 could not be settled owing to non-selection of site.

The loss of licence fee owing to closure of these five shops during April 1977 to June 1978 worked out to Rs. 0.24 lakh (computed on the basis of fees realisable during the nine months of the year 1978-79) and excise duty worked out to Rs. 0.58 lakh (computed at the average monthly consumption of the previous year).

The matter was reported to Government in January 1979 ; reply is awaited (May 1980).

(b) In the course of audit (January—February 1979) of the accounts of the Collector of Excise, West Tripura, it was noticed (January and February 1979) that tenders had been invited as early as in January 1978 for selection of a contractor for supply of country liquor to retail vendors of West and South Tripura from the warehouse at Agartala, as the agreement with the existing contractor was to expire on 1st July 1978. The tenderers were to quote the rate of sale of country liquor to the licensed excise vendors in the districts. The Collector of Excise prepared and forwarded a comparative statement of seven tenders received to the Excise Commissioner in February 1978. No decision was, however, communicated till June 1978 ; an agreement with a private contractor was entered into only on 28th July 1978 and supply of country liquor started from 1st August 1978.

Owing to delay in finalisation and acceptance of tender, there was no supply of country liquor during July 1978 from the warehouse and the country liquor shops went dry. This resulted in loss of revenue of Rs. 0.66 lakh (excise duty : Rs. 0.44 lakh ; licence fee : Rs. 0.22 lakh) computed on the basis of average consumption between August and December 1978.

The matter was reported to Government in April 1979 ; reply is awaited (May 1980).

## D—Stamp Duty

### 6.4 *Short levy of stamp duty and registration fees*

Under the Indian Stamp Act, 1899, as extended to Tripura, where the lease purports to be for a term exceeding twenty years but not exceeding thirty years, duty leviable shall be the same as duty on conveyance for a consideration equal to three times the amount or value of the average rent recovered and registration fees shall be levied on an amount equal to two years' rent as prescribed with effect from 29th March 1971. Further, when a lessee undertakes to pay any recurring charge, such as Government revenue, the landlord's share of cesses or the owner's share of municipal rates and taxes, which is by law recoverable from the lessor, the amount so agreed to be paid shall be deemed to be part of the rent.

In the course of audit of the Kamalpur Sub-Registry, it was noticed (March 1978) that a lease deed was executed in November 1976 for the lease of two tea estates for a period of twentyfive years under the condition that the lessee would pay annual rent of Rs. 6,000 to the lessor and purchase the ownership of one tea garden within ten years. In addition to this, the lessee would bear the liability of lessor on the leasehold property to the extent of Rs. 0.87 lakh and pay Rs. 0.28 lakh at the time of purchase as consideration money of leasehold property. But while levying stamp duty and registration fee, the element of liability agreed to be paid by the lessee had not been taken into account resulting in short levy of stamp duty and registration fee of Rs. 8,228 in the aggregate.

On this being pointed out in audit (March 1978), Government stated (December 1978) that the Sub-Registrar had been advised to issue a notice to the lessee to pay the deficient amount. Particulars of recovery are awaited (May 1980).

## E—Land Revenue

### 6.5 *Loss of land revenue*

Under the Tripura Land Revenue and Land Reforms Act, 1960, the assessment of land revenue on any land shall





be made, or shall be deemed to have been made, with respect to the use of land and where land assessed for use for any one purpose is diverted to any other purpose, the land revenue payable upon such land shall be liable to be revised and assessed at a different rate in accordance with the rates prescribed in the rules made thereunder.

In the course of audit of two *tehsil* offices in the districts of Tripura South and West, it was noticed (May—June 1978) that 21.84 acres of agricultural land (land measuring 12.90 acres in Jamjuri *tehsil* of Tripura South and 8.94 acres in Bamutia *tehsil* of Tripura West) had been converted into non-agricultural purpose (brick-kilns) between April 1967 and April 1977 without permission of the competent authority. The rates of land revenue for agricultural land and non-agricultural land (commercial purposes) are Rs. 8.50 and Rs. 50 per acre per annum, respectively. In addition, cess at 6 per cent is required to be added thereon. The department had not revised the rate of land revenue in accordance with the provisions of the Act. Consequently, Government had sustained loss amounting to Rs. 8,490 (land revenue : Rs. 8,009 ; cess : Rs. 481) upto March 1979.

The matter was reported to Government in June and October 1978 ; reply is awaited (May 1980).

## CHAPTER VII FINANCIAL ASSISTANCE TO LOCAL BODIES AND OTHERS

### 7.1 Grants

During 1978—79, Rs. 4,22.24 lakhs (8 per cent of the revenue expenditure during the year) were paid as grants, as shown below :

	Amount ( in lakhs of rupees )
Educational institutions (including universities)	1,55.08
Individuals ( persons belonging to Scheduled Castes/Scheduled Tribes, <i>Jhumias</i> and new migrants)	83.87
Panchayat Samitis	58.91
Agartala Municipality	58.80
Village and small industrial units	34.95
Co-operative societies	23.56
Medical and family wel- fare institutions	2.64
Others	4.43
Total	4,22.24

### 7.2 Utilisation certificates

Under the rules, in all cases in which conditions are attached to the grants, utilisation certificates to the effect that the grants had been utilised for the purpose for which they had been paid are required to be furnished by the departmental officers to the Accountant General within a period of 18 months from the date of payment of the grants.

At the end of September 1979, 8,550 certificates for Rs. 2,56.32 lakhs out of the grants paid upto 31st March 1978 were awaited. Of these, 303 certificates (Rs. 66.46 lakhs)



relate to grants paid upto 31st March 1976. The remaining 8,247 certificates (Rs. 1.89.86 lakhs) relate to grants paid during April 1976 to March 1978. The department-wise and year-wise details of the certificates outstanding are given in Appendix VII.

The utilisation certificates have not been received although considerable time has elapsed after the grants were paid. In the absence of such certificates, it is not practicable for Audit to know, even in a broad way, whether and to what extent the recipients had spent the entire grants for the purpose or purposes for which these had been given and that no misappropriation, fraud, etc., had taken place.

The Government stated (March 1980) that the concerned officers have been advised to take effective steps for obtaining utilisation certificates for the grants disbursed during 1976-79 and submit them to Audit as early as possible.

### 7.3 Grants released by the Directorate of Industries

The Directorate of Industries releases grants to various bodies/individuals every year for the specific purpose of development of small and cottage industries in the State.

While the directorate was required to furnish to Audit within 18 months from the date of payment of grants certificates to the effect that the grants had been utilised for the purpose(s) for which they had been sanctioned, no time limit within which utilisation certificates should be furnished by the grantees had been prescribed. It was further noticed that the directorate had not maintained any register for the purpose of watching receipt of utilisation certificates from the grantees as required under the General Financial Rules.

For establishment and development of handloom industries, grants were released by the Government to the Tripura Handloom and Handicrafts Development Corporation Limited for disbursement to grantees selected by the Handloom Development Committee. In the case of sericulture development, grants were released (Rs. 5.80 lakhs during 1976-77 to 1978-79) to private persons/firms. Unlike in the case of handloom grants, no rules to regulate release of sericulture

grants had been framed, reasons for which were not on record nor stated.

The matter was referred to the Government in November 1979; reply on the above points is awaited (May 1980).

### 7.4 Financial assistance to co-operative societies

#### 7.4.1 Investment in share capital

The Government has been rendering financial assistance to the co-operative societies in the form of share capital, loans, grants and subsidies. The investment by the Government in their share capital at the close of each of the three years ending 31st March 1979 was as under :

Year	Number of societies	Amount ( in lakhs of rupees )	Dividend received
1976-77	207	74.81	0.01
1977-78	215(a)	90.76(a)	Nil
1978-79	249	1,11.86	Nil

#### 7.4.2 Loans and grants

The loans, grants and subsidies paid by the Government to the co-operative societies during the three years ending 31st March 1979 were as under :

Year	Loans			Balance at the end of the year	Grants and subsidies paid during the year
	Balance at end of the previous year	Advanced during the year	Repaid during the year		
(in lakhs of rupees)					
1976-77	76.36 (b)	26.01	6.15	96.22 (b)	9.15
1977-78	96.22 (b)	22.86	3.81	1,15.27 (b)	3.80
1978-79	1,15.27 (b)	42.51	7.49	1,50.29 (b)	23.56

- (a) Differs from the figure shown in the Audit Report for the year 1977-78 as a result of rectification.
- (b) 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 (May 1980).



#### 7.4.3 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 (i) overdue amount of principal and interest on loans and (ii) unutilised amounts of grants and subsidies paid to the co-operative societies at the close of each of the three years ending 31st March 1979 was as indicated below:

Year	Overdue principal	Interest overdue	Unutilised grants and subsidies
	(in lakhs of rupees)		
1976-77	23.58	16.75	7.88
1977-78	40.88	25.90	3.11
1978-79	26.30	23.89	27.56

#### 7.4.4 Dividend from co-operative societies

The total amount of dividend received during the ten years ending 1978-79 was Rs. 0.24 lakh only (nil during 1977-78 and 1978-79) against the total investment of Rs. 90.76 lakhs in 215 co-operative societies as on 31st March 1978.

#### 7.4.5 Delay in completion of audit

Audit (by the Registrar, Co-operative Societies) of 200 societies, to which the Government had extended financial assistance in the shape of share capital, was in arrears at the end of June 1979, as indicated below:

Number of societies	Period for which accounts had not been audited
94	Three years and above
53	Two years
53	One year

Total : 200

Delay in completion of audit was attributed (June—July 1979) by the department to shortage of staff and defective maintenance of records by the societies.

#### 7.4.6 Audit fees

Every co-operative society is required to pay to the Government a fee for audit of its accounts. Rupees 0.52 lakh were outstanding on this account as on 30th June 1979.

#### 7.4.7 Dormant societies

According to the Registrar, Co-operative Societies, the number of dormant societies at the end of the co-operative year 1977-78 (July to June) was 245. The Government had invested Rs. 5.19 lakhs (share capital : Rs. 2.01 lakhs ; loan : Rs. 3.18 lakhs) in 23 of them.

#### 7.4.8 Other points of interest

A test-check (June—July 1979) of the accounts/records of the Registrar, Co-operative Societies disclosed the following:

(i) The Government had sanctioned and paid, among other amounts, Rs. 17.42 lakhs (Rs. 5.08 lakhs in 1975-76 ; Rs. 11.54 lakhs in 1976-77 and Rs. 0.80 lakh in 1977-78) to different co-operative institutions as loans during the three years ending 31st March 1978. The rate at which interest should be recovered had not been fixed ; reasons for not doing so were not on record nor stated.

(ii) The Government set up (November 1976) 39 Large-sized Agricultural Multipurpose Societies (LAMPS) in the tribal areas, the Government assistance to these societies being Rs. 38.26 lakhs during 1975-76 to 1978-79. The entire amount was deposited with the Tripura State Co-operative Bank Ltd., Agartala with instructions to credit it to the accounts of the LAMPS, which were not to be operated without the permission of the Registrar, Co-operative Societies. Managing Directors for the LAMPS with powers to operate the accounts were, however, appointed only during May 1978 to June 1979 (26 in 1978 and 13 in 1979). Information about utilisation of the amount thereafter is awaited (May 1980).

(iii) In addition, Rs. 6.50 lakhs, being consumption and ceremonial grant for 13 LAMPS, were drawn by the Registrar in March 1976 and kept deposited with the bank till May 1979 as rules to regulate its use were framed and published only on 31st May 1979 ; reasons for the delay were not on record nor stated.



CHAPTER VIII  
GOVERNMENT COMMERCIAL AND TRADING  
ACTIVITIES  
SECTION A—GENERAL

8.1 This chapter deals with the results of audit of :

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

SECTION B—STATUTORY CORPORATION

8.2.1 As on 31st March 1979, there was one Statutory Corporation in the State, viz., Tripura Road Transport Corporation.

TRIPURA ROAD TRANSPORT CORPORATION

8.2.2 *Introduction*

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

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

8.2.3 *Organisation*

(a) As per the provisions of the Tripura Road Transport Corporation Rules, 1967 as amended in September 1978, the Corporation shall consist of 7 members (including the Chairman) to run the Organisation, out of which 5 (including the Chairman) shall be nominated by the Government of Tripura and 2 shall be nominated by the Central Government (Railways).

The Corporation had only 4 members (including the Chairman) up to September 1978, and in the absence of any capital contribution by the Central Government (Railways)

representatives of the Central Government had not been nominated. Since 1st October 1978 the Corporation has 6 members including the Chairman and 2 representatives of the Central Government (Railways). The General Manager is the chief executive and is assisted by a Chief Accounts Officer who also acts as the Financial Adviser.

(b) The Corporation has 4 operational depots located at Krishnanagar, Battala (for buses), Kunjaban (for trucks), —all 3 at Agartala—and Rajbari (for both buses and trucks) at Dharmanagar. There is a central workshop (for trucks) at Lembuchhera and a repair unit (for buses) at Krishnanagar for major repairs including overhaul of engines, vehicles, etc. There is also a minor repair unit at Dharmanagar. The Corporation has 2 diesel pump stations, one at Krishnanagar bus depot and another at Dharmanagar. There is also a civil engineering unit at Agartala and a central stores at Lembuchhera. The work of body building, tyre retreading and overhauling of bus/truck engines is entrusted to outside agencies for want of requisite arrangements in the workshop.

(c) Since December 1973, the Corporation has been handling the out-agency work of the Northeast Frontier Railway for carriage of goods and parcels between Dharmanagar railway station and Agartala, both ways (200 kilometres each way). Mention was made in paragraph 8.2.3 of the Audit Report for the year 1977-78 about a total loss of Rs. 40.86 lakhs incurred by the Corporation between January 1974 and March 1977 on the out-agency services. The working results of these services after March 1977 had not been assessed.

8.2.4 *Bus-routes*

As on 31st March 1979, 11 out of a total number of 18 bus-routes in operation in the State had been nationalised vide details given in Appendix VIII.

8.2.5 *Capital structure*

Under Section 23(1) of the Road Transport Corporations Act, 1950, the Central Government and the State Government may provide to a Corporation established by the State Government, in such proportion as may be agreed to





by both the Governments, any capital that may be required by the Corporation for the purpose of carrying on the undertaking or for purposes connected therewith on such terms and conditions, not inconsistent with the provisions of the Act, as the State Government may, with the previous approval of the Central Government, determine.

As on 31st March 1979, the capital of the Corporation was Rs. 3,13.45 lakhs wholly contributed by the State Government. The capital bears interest at 6.25 per cent per annum. While the question of Central Government's participation in the capital of the Corporation was taken up in September 1971, the final decision was conveyed by the Railway Board in March 1978.

During the period 1969-70 to 1977-78 the State Government had contributed Rs. 2,70.45 lakhs towards the capital of the Corporation. The contribution due from the Central Government (Railways) (Rs. 67.61 lakhs at 25 per cent of the State Government's contribution), had not been received. The State Government contributed Rs. 43.00 lakhs during 1978-79. From 1978-79 onwards the Central Government agreed to contribute 50 per cent of the amount contributed by the State Government and paid Rs. 21.50 lakhs (April and May 1979). For the arrear participation in the capital of the Corporation was taken up the State Government had demanded contribution at 50 per cent and the matter was stated (May 1980) to be under correspondence.

#### 8.2.6 Financial position and working results

(a) The financial position of the Corporation for the three years up to 1978-79 is given below :

Liabilities	1976-77	1977-78 (in lakhs of rupees)	1978-79
Capital	2,40.45	2,70.45	3,13.45
Loans	...	10.00	20.00
Depreciation fund	64.84	78.59	97.45
Reserves and surplus	5.89	6.90	8.08
Deposits	8.55	13.98	14.79
Current liabilities	79.78	1,01.80	1,20.52
Other liabilities	1.44	1.41	...
Total	4,00.95	4,83.13	5,74.29

Assets	1976-77	1977-78	1978-79
	(in lakhs of rupees)		
Gross fixed assets	1,48.16	1,51.61	2,29.31
Deposits with banks	50.51	35.57	33.42
Current assets, loans and advances	63.87	99.34	50.28
Accumulated losses	1,38.41	1,96.61	2,61.28
Total	4,00.95	4,83.13	5,74.29
Capital invested	2,40.95	2,70.95	3,13.95
Capital employed	66.47	73.41	61.22

Notes : (1) Capital invested represents capital contribution plus long term loans plus free reserves at the close of each year.

(2) 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 up to 1978-79 are indicated below :

	1976-77	1977-78	1978-79
	(in lakhs of rupees)		
Gross revenue	79.58	80.63	75.88
Total expenses	1,05.45	1,38.83	1,40.56
Net loss	(-) 25.87	(-) 58.20	(-) 64.68
Interest on capital included in total expenses*	14.05	16.80	17.54

The losses were attributed 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 ;
- (iii) insufficient fleet strength of buses, which was not commercially viable ;

\* No interest has actually been paid to Government. Cumulative interest on capital payable to Government as at the end of 1978-79 was Rs. 99.94 lakhs.



(iv) lack of adequate technical personnel and other workshop facilities; and

(v) increase in the cost of establishment owing to retrospective revision of pay scales (from January 1975) extension of regular scales to a large number of daily-rated workers as well as payment of dearness allowance at enhanced rates.

(c) *Analysis of expenses and revenue*

An analysis of expenses and revenue for the three years up to 1978-79 is given below :

	Passenger Services (Buses)			Goods Services (Trucks)		
	1976-77	1977-78	1978-79	1976-77	1977-78	1978-79
	( in lakhs of rupees )					
1. <i>Operating</i>						
Revenue	54.11	57.33	56.65	16.39	18.50	17.0
Expenditure	65.16	89.53	92.81	26.24	32.50	30.1
Deficit	(-)11.05	(-)32.20	(-)36.16	(-) 9.85	(-)14.00	(-)13.0
2. <i>Non-operating</i>						
Revenue	6.90	4.09	1.66	2.18	0.71	0.4
Expenditure	10.68	12.80	13.57	3.37	4.00	4.0
Deficit	(-)3.78	(-)8.71	(-)11.91	(-)1.19	(-)3.29	(-)3.5
3. <i>Total</i>						
Revenue	61.01	61.42	58.31	18.57	19.21	17.5
Expenditure	75.84	1,02.33	1,06.38	29.61	36.50	34.1
4. <i>Net</i>						
loss(-)	(-)14.83	(-)40.91	(-)48.07	(-)11.04	(-)17.29	(-)16.6
	( per cent )					
Percentage of operating expenses to operating revenue	120	156	163	160	176	177
Total operating expenses per effective km	244	290	348	336	407	402
Total operating revenue per effective km	203	186	213	210	232	228
Loss per effective kilometre	41	104	135	126	175	174

2.7 *Operation*

(a) *Vehicle utilisation*

The table below indicates the total fleet strength at the close of the year, average number of vehicles held by the Corporation, vehicles on road and fleet utilisation, etc. during the three years up to 1978-79 :

Particulars	Passenger Services (Buses)			Goods Services (Trucks)		
	1976-77	1977-78	1978-79	1976-77	1977-78	1978-79
Total fleet strength as on 31st March (number)	74	75	112	70*	69	66**
Average number of vehicles held	55	75	93	73	64	66**
Average number of vehicles on road	39	47	44	25	25	23
Percentage of vehicles on road to total vehicles held	70.9	62.7	47.3	34.2	39.1	34.8
Average number of vehicles off-road (break-downs)	16	28	48	39	29	37
Average number of road-worthy vehicles not operated	Nil	Nil	1	9	10	6
Total	16	28	49	48	39	43
Percentage of vehicles off-road to total vehicles held	29.1	37.3	52.7	65.8	60.9	65.2
Total gross km operated (in lakhs)	26.90	31.07	26.93	8.33	8.43	7.83

\* Excludes 15 trucks converted into buses during the year.

\*\* Excludes two trucks utilised for departmental purposes.



Particulars	Passenger Services (Buses)			Goods Services (Trucks)		
	1976-77	1977-78	1978-79	1976-77	1977-78	1978-79
Total effective km (in lakhs)	26.68	30.86	26.62	7.81	7.99	7.50
Total dead km (in lakhs)	0.22	0.21	0.31	0.52	0.44	0.33
Operational efficiency (percentage)	99.18	99.32	98.85	93.76	94.78	95.78
Average effective km per vehicle held (in lakhs)	0.49	0.41	0.29	0.11	0.12	0.11
Total passengers/goods carried (in lakhs/tonnes)	16.28	16.92	15.13	37330	22548	19597
Average daily passenger/goods carried (number/tonnes)	4460	4637	4145	102.27	61.78	53.69
Average daily passenger/goods carried per vehicle (number/tonne)	114	99	94	4.09	2.47	2.33

From the above it will appear that while the fleet strength of buses increased from year to year, the percentage of utilisation declined sharply from 70.9 in 1976-77 to 47.3 in 1978-79—mainly due to a steady increase in the number of buses remaining off-road on account of break-downs.

The average effective kilometres per bus held dropped from 0.49 lakh km in 1976-77 to 0.29 lakh km in 1978-79.

As regards goods services, the average daily goods carried per vehicle declined from 4.09 tonnes in 1976-77 to 2.33 tonnes in 1978-79.

## (b) Operational efficiency

The details of utilisation of the carrying capacity and the revenue earned per vehicle during the three years up to 1978-79 are indicated in the table below :

Particulars	Passenger Services (Buses)			Goods Services (Trucks)		
	1976-77	1977-78	1978-79	1976-77	1977-78	1978-79
Average seating capacity per bus (number)/average carrying capacity per truck (tonnes)	44	42	45	7.2	7.2	8.00
Total seat km/tonne km offered (in lakhs)	1447.13	1296.08	1197.88	56.96	57.51	54.02
Seat km offered per bus/tonne km offered per truck (lakhs)	37.10	27.58	27.22	2.28	2.30	2.35
Total seat km/tonne km utilised (lakhs)	1091.86	929.94	880.08	N.A.	N.A.	N.A.
Load factor (percentage)	75.45	71.75	73.47	N.A.	N.A.	N.A.
Number of passengers carried per bus (lakhs)/ goods carried per truck (tonne)	0.41	0.36	0.34	1093	901	852
Total revenue (in lakhs of rupees)	54.11	57.33	56.65	16.39	18.50	17.08
Average revenue per passenger/per tonne (rupees)	3.32	3.39	3.74	43.91	82.05	87.16
Average cost per seat km/ tonne km (paise)	5.24	7.89	8.88	51.98	63.47	63.27
Average revenue per seat km/ tonne km (paise)	3.74	4.42	4.73	28.77	32.17	31.61

Note : N.A.=not available.



*(c) Performance Efficiency*

No norms have been laid down by the Corporation in regard to the utilisation of tyres or for fuel consumption. The position in respect of tyres and fuel for the three years up to 1978-79 is as follows :

Item of stores	Buses			Trucks		
	1976-77	1977-78	1978-79	1976-77	1977-78	1978-79
	( kilometres )					
Average performance of tyres	-					
(a) New tyres	8,990	10,891	10,530	13,563	14,715	12,407
(b) Resoled tyres	5,611	5,645	5,733	7,926	7,203	6,843
Average distance covered per litre of fuel	3.65	3.67	3.72	2.95	2.87	3.04

The Corporation had not analysed the reasons for the variances.

*8.2.8. Fare Structure*

While the cost of operation per seat kilometre for buses increased from 5.24 paise in 1976-77 to 7.89 paise in 1977-78 and to 8.88 paise in 1978-79 the fare structure which was fixed in May 1975 at 6 paise per km remained unchanged (May 1980).

Rates for casual hire of buses (Rs. 50 per hour or Rs. 400 per day or Rs. 3 per km whichever is higher) which were fixed in 1976-77 have also not been revised so far (May 1980). The actual cost of operation per km was Rs. 3.48 in 1978-79.

In the case of trucks, the rate of Rs. 4 per km or Rs. 30 per hour or Rs. 250 per day whichever is higher was revised from 1st January 1979 to Rs. 4.50 per km or Rs. 40 per hour or Rs. 300 per day whichever is higher. It may be mentioned, however, that the actual cost of operation per km amounted to Rs. 4.07 in 1977-78 and to Rs. 4.02 in 1978-79.

The Government stated (February 1980) that the case for increase in the fare has been placed before the one man Commission appointed by the Government (March 1979). Final decision in the matter is awaited. Daily rate and hourly rate will also be further revised suitably after final decision on the fare structure is arrived at.

*8.2.9 Inventory Control**(a) Stock holdings*

The table below indicates the position of stock holding in respect of different items during the three years up to 1978-79 :

Particulars of stores	Year	Opening balance	Purchases during the year	Consumption during the year	Closing stock
(in lakhs of rupees)					
Spares	1976-77	10.84	8.60	8.99	10.45
	1977-78	10.45	9.58	10.50	9.53
	1978-79	9.53	10.66	8.73	11.46
Lubricants	1976-77	0.50	2.98	2.97	0.51
	1977-78	0.51	2.89	2.95	0.45
	1978-79	0.45	2.78	2.74	0.49
Tyres and tubes	1976-77	0.05	9.06	9.10	0.01
	1977-78	0.01	16.13	15.18	0.96
	1978-79	0.96	19.73	18.89	1.80
Fuel	1976-77	0.33	13.27	13.26	0.34
	1977-78	0.34	14.61	14.46	0.49
	1978-79	0.49	12.77	12.71	0.55
Batteries and other stores	1976-77	2.00	0.86	1.35	1.51
	1977-78	1.51	2.05	1.36	2.20
	1978-79	2.20	2.10	1.65	2.65

The Corporation has not fixed any maximum, minimum or reordering levels for stores so far (May 1980). The closing stock of all the stores at the end of each of the three years up to 1978-79 represented 4.3 months' ; 3.7 months' and 4.5 months' consumption respectively.





(b) *Slow and non-moving stores*

As on 31st March 1979 the value of slow and non-moving spares was Rs. 3.97 lakhs which included non-moving spares worth Rs. 0.96 lakh lying in stock since 1975-76.

In June 1977, after taking into account the anticipated requirement for 1977-78, the Corporation offered 34 items (cost : Rs. 2.02 lakhs) for exchange to a local Telco dealer. The dealer, however, agreed to exchange only two items and no progress was made. Again in November 1978 after assessing the anticipated requirement during 1978-79, the Corporation offered 11 items (cost : Rs. 1.12 lakhs) for disposal to a Calcutta dealer in motor spares. In June 1979, the Calcutta dealer offered to purchase 4 items (cost : Rs. 0.13 lakh) but no action was taken by the Corporation (May 1980).

The Government stated (February 1980) that 'at the initial stage the existing stock of slow moving and non-moving spares was built up in anticipation of consumption by the maintenance units. In the absence of adequate technically experienced hands, accurate assessment of the requirement could not be made. These slow moving and non-moving items are being utilised for the maintenance of old vehicles'. The efforts, if any, made to recruit or train adequate number of technical hands were, however, not known.

8.2.10 *Costing, Internal Audit and Accounts*

(a) The Corporation has not introduced any costing system in its workshop repair units. While Rule 34 of Tripura Road Transport Corporation Rules, 1967 provides that the accounts of the Corporation shall be subject to internal (departmental) concurrent audit supplemented by inspections of initial records, no internal audit system has been introduced so far (May 1980).

The Government stated (February 1980) that all payments were made after necessary pre-audit and beyond that no other internal audit system could be introduced due to non-availability of qualified personnel.

(b) *Accounting procedure*

The accounts of the Corporation are being maintained on the basis of orders and circulars issued from time to time. No Accounts Manual has been compiled by the Corporation so far (May 1980).

8.2.11 *Excess purchase of trucks*

(i) The Corporation started its goods services from 29th April 1971 and acquired 70 trucks during 1971-72. It would be seen from the table below that the number of trucks procured was much in excess of actual requirements :

Year	Total fleet as on 31st March	Average number of vehicles held	Average number on road	Per cent	Average number off-road			
					Break-downs	Road worthy	Total	Per cent
1971-72	70	56	46	82.1	8	2	10	17.9
1972-73	75	75	36	48.0	24	15	39	52.0
1973-74	75	75	28	37.3	31	16	47	62.7
1974-75	75	75	31	41.3	40	4	44	58.7
1975-76	85	84	38	45.2	45	1	46	54.8
1976-77	70*	73	25	34.2	39	9	48	65.8
1977-78	69	64	25	39.1	29	10	39	60.9
1978-79	66**	66	23	34.8	37	6	43	65.2

It would be seen that the average fleet utilisation had come down steadily from 45.2 per cent in 1975-76 to 34.8 per cent in 1978-79. During 1978-79, 43 out of 66 vehicles (65.9 per cent) were off-road due to break-down or otherwise.

(ii) While the Corporation could utilise an average of only 36, 28 and 31 trucks out of a fleet of 75 during 1972-73 to 1974-75 it added 10 trucks to the fleet in 1975-76 at a cost of Rs. 7.93 lakhs.

The Management stated (July 1978) that an increase in the volume of traffic was expected with the taking up of Tripura Town Out-Agency Services from the Railways (January 1974) and the All Tripura Truck Owners' Association (who were doing the out-agency work earlier) were

\* Excludes 15 trucks converted into buses during the year.

\*\* Excludes trucks used for departmental purposes.



maintaining a larger fleet for this work. The Manager added that it was, therefore, decided to purchase 10 more trucks but unfortunately the expected level of traffic did not materialise.

Considering the poor off-take and substantial losses, the Management decided (February 1976) to convert 5 existing trucks and 10 new trucks into buses. The conversion was completed in 1976-77 resulting in infructuous expenditure of Rs. 0.68 lakh incurred earlier on the construction of truck bodies.

The Management stated (July 1978) that the bodies of the newly purchased trucks had been dismantled and used in other vehicles which required such bodies. The Management could not, however, produce any evidence of the truck bodies having been utilised for other vehicles.

#### 8.2.12 Delays in overhauling processes

##### (a) Delay in the mounting of overhauled engines

During 1978-79, the Corporation got 15 bus engines overhauled by outside agencies at a cost of Rs. 2.0 lakhs. It was noticed that the overhauled engines were mounted on the buses after delays ranging from a week to months with consequential delay in putting the buses into use.

The Government stated (February 1980) that the delays, due to acute shortage of manpower and working facilities in the existing City Bus Depot, were unavoidable.

##### (b) Idle trucks

In view of continuing losses on goods services, the Board decided in January 1977 to curtail the services gradually. With that end in view, it was decided that in addition to trucks being converted into buses, 10 trucks be disposed of after inviting tenders.

Against tenders invited in February 1977, 18 offers were received. The tenders were, however, not finalised and the earnest money was refunded (June—November 1977) to all the tenderers.

Pending a decision on the tenders, 10 trucks were taken out of operation in March 1977 and were released for operations mainly during August—October 1977.

In March 1978 the Board decided not to dispose of the trucks because of the requirements of the Tripura Transport Out-Agency.

#### 8.2.13 Burnt lubricant oil

On the basis of a recommendation by an Expert Group appointed to examine the problems of adulteration of edible oils with secondary grade lubricants, etc. the Government of India instructed all users of lubricant oil, kerosene oil, etc. (March 1976) to ensure the disposal of burnt oils only to parties considered to be capable of properly reclaiming the used oils.

The Corporation intimated Government of India (June 1976) through the State Government that the disposal of used oils to parties capable of proper reclamation was being explored.

While no account was maintained by the Corporation of the quantity of burnt lubricant oil drained off prior to January 1976, the Corporation disposed of 1,576 litres of this oil collected during the period from January to May 1976 by auction (May—June 1976) for Rs. 800.

In July 1976, firm 'A' authorised (by the National Research Development Corporation) to undertake reclamation offered to purchase all the burnt lubricant oil at Rs. 300 per barrel (206 litres). The Corporation, however, did not take any action to collect, store and dispose of the burnt lubricant oil during the period from June 1976 to March 1979. The available records did not indicate the reasons for not arranging proper collection and disposal of the material.

#### 8.2.14 Suspension of trips

It was noticed that the number of bus trips suspended during each of the three years up to 1978-79 was



4,041, 9,503 and 8,402 respectively. These were attributed by the Management (July 1978) to :

- non-availability of road-worthy vehicles ;
- diversion of trips from one route to another ; and
- bad road conditions or roads getting blocked during monsoons.

#### 8.2.15 Refund of road tax

(a) During the period from January 1975 to March 1978, the Corporation had claimed a refund of Rs. 0.53-lakh of road tax which was admitted by the Tax Authorities in October 1978/January 1979. However, only Rs. 0.18 lakh had so far been adjusted leaving a balance of Rs. 0.35 lakh still outstanding (May 1980).

The Tax Authority is empowered to exempt road tax if it is satisfied that a vehicle had not been used or kept for use during the period of off-road condition. An amount of Rs. 0.13 lakh due for refund on account of different buses remaining off-road during the period from 7th November 1977 to 10th August 1979 had not been claimed (May 1980).

Besides, no refund of tax has been claimed in respect of 40 buses which are off-road (under repair) since 1976-77 (1), 1977-78 (11) and 1978-79 (28).

(b) During the period from 1974-75 to 1978-79 different trucks remained off-road due to break-downs and were under repairs in different spells for 704 complete calendar months as detailed below :

Year	Calendar months for which trucks remained off-road	Road tax admissible for refund
	( months )	( rupees )
1974-75	83	2,729
1975-76	182	6,711
1976-77	174	13,702
1977-78	170	13,388
1978-79	95	7,479
<b>Total</b>	<b>704</b>	<b>44,009</b>

The Corporation had not preferred any claim for refund of road tax amounting to Rs. 0.44 lakh though admissible under the Tripura Motor Vehicles Tax Act, 1972. Further, refund of road tax in respect of 12 trucks which are off-road since 1977-78 (4 trucks) and 1978-79 (8 trucks) and have not yet been put on road is yet to be claimed (May 1980).

The Management stated (March 1980) that non-availability of adequate workshop facilities had resulted in detention of vehicles for repairs for such long durations.

The Government stated (February 1980) that 'refund of road tax for off-road vehicles is being obtained and the actual adjustment is in progress'.

#### 8.2.16 Summing up

Against the paid up capital of Rs. 3,13.45 lakhs the Company had accumulated a loss of Rs. 2,61.28 lakhs as on 31st March 1979. The capital contribution of Rs. 67.61 lakhs due from the Central Government (Railways) up to 1977-78 had not yet been received (May 1980).

(ii) The operating expenses in respect of both buses and trucks exceeded the operating revenue and the percentage of operating expenses to operating revenue varied from 120 to 163 for buses and from 160 to 177 for trucks during the three years up to 1978-79.

(iii) A review of utilisation of vehicles revealed that the percentage of buses on road to the total vehicles held (average) decreased from 70.9 in 1976-77 to 62.7 in 1977-78 and to 47.3 in 1978-79. This percentage for trucks was 34.2 in 1976-77, 39.1 in 1977-78 and 34.7 in 1978-79.

(iv) While the cost of operation per seat kilometre for buses increased from 5.24 paise in 1976-77 to 7.89 paise in 1977-78 and to 8.88 paise in 1978-79 the fare structure fixed in May 1975 at 6 paise per kilometre remained unchanged (May 1980).

(v) In spite of low utilisation of the existing fleet, the Corporation added 10 new trucks (Rs. 7.93 lakhs) to the fleet in 1975-76. These trucks had to be converted into buses in 1976-77 which rendered the expenditure incurred on the construction of truck bodies (Rs. 0.68 lakh) infructuous.



(vi) During the period from 1974-75 to 1977-78, different trucks remained off-road due to break-downs and repairs for a total period of 704 truck months. The Corporation had not claimed refund of Rs. 0.44 lakh toward road tax.

### SECTION C—GOVERNMENT COMPANIES

8.3 As on 31st March 1979, there were six Government Companies in the State including one (Tripura State Bank Limited) under liquidation. The total investment in the share capital of these Companies at the end of the year 1978-79 was Rs. 3,37.31 lakhs.

The accounts of the following Companies are in arrears (May 1980) :

Name of the Company	Year(s) for which the accounts are in arrears
1. Tripura Small Industries Corporation Limited	1976-77 to 1978-79
2. Tripura Handloom and Handicrafts Development Corporation Limited	1976-77 to 1978-79
3. Tripura Industrial Development Corporation Limited	1977-78 and 1978-79
4. Tripura Jute Mills Limited	1978-79

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

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

#### 8.4.1 Electric Supply undertakings

##### (1) Introductory

Mention was made in paragraph 8.4.1 of the Audit Report for the year 1977-78 about generation and distribution of electricity in the State by 7 electric supply undertakings under the control and management of the Public Works Department.

##### (2) Pro forma accounts

Mention was also made in the Audit Report *ibid* about non-compilation of the *pro forma* accounts of the electric supply undertakings. The *pro forma* accounts of these undertakings for 1977-78 and 1978-79 have not yet been finalised by the department (May 1980). The matter was brought to the notice of the Government in October 1979.

The following table shows the revenue from sale of power along with the revenue expenditure incurred on generation and supply of power during the two years up to 1978-79 :

Particulars	1977-78*	1978-79*
	(in lakhs of rupees)	
Revenue from sale of power	65.74	80.34
Expenditure on power generation and supply ( direct charges )	1,32.02	1,42.05
Shortfall	66.28	61.71

The audit of the *pro forma* accounts of the undertakings for the year 1976-77 revealed the following :

(i) The cumulative loss up to 1976-77 was Rs. 5,15.10 lakhs or 59.34 per cent of the capital invested (Rs. 8,68.00 lakhs).

(ii) The net deficit of Rs. 76.96 lakhs during 1976-77 was the highest deficit in any year since 1969-70 (the first year for which *pro forma* accounts were compiled).

(iii) While Rs. 89.90 lakhs had been shown as additions to capital sanctioned and drawn during 1976-77, in the statement of permanent advances, Rs. 94.78 lakhs had been taken as receipts, during the year for calculation of fixed capital. As a result the fixed capital was overstated to the extent of Rs. 4.88 lakhs. The reasons for the difference have not been analysed by the Department (May 1980).

(iv) While the power generated by the Gumti Hydel Project was included in the *pro forma* accounts, the assets acquired by the Project during 1976-77 were not

\*Figures are as per Finance Accounts.





included and, as such, the balance sheet did not exhibit correct position. The asset registers were not produced to Audit (July—August 1979).

(v) Mention was made in paragraph 8.4.1(4) of the Audit Report *ibid* about discrepancies in the consumption of high speed diesel oil (HSD). Test-check (July 1979) of 10 sheets in respect of generating sets No. I and II for the period April to June 1976 revealed that against the actual consumption of 1,12,718 litres of HSD oil, 1,51,578 litres were shown as consumed and taken into *pro forma* accounts for 1976-77. The discrepancy of 38,860 litres of HSD oil valuing Rs. 0.4 lakh has not been reconciled (May 1980).

(vi) The site accounts for Agartala Power House showed a closing stock of 240.337 kilolitres of HSD oil as on 31st March 1977 and this figure was incorporated in the *pro forma* accounts for 1976-77. The report of physical verification conducted by the Sub-divisional Officer, Agartala Power House (31st March 1977), however, indicated a stock of only 224.245 kilolitres. The discrepancy of 16.092 kilolitres of HSD oil valuing Rs. 0.18 lakh (at the rate of Rs. 1.1 per litre) has not been explained by the Management (May 1980).

### (3) Power generation, earnings and expenditure

The table below indicates the installed capacity of power stations, power generated, power available for sale, power sold, loss in transmission and distribution, etc. for the three years up to 1976-77 (figures for the subsequent years were not made available by the department) :

	1974-75	1975-76	1976-77
(a) Installed capacity (in MW)	4.9	5.3	5.3 } 10.00 }
(b) Power generated (in Mkw h)	5.76	4.82	3.67 } 9.40 }
Percentage of power generated to installed capacity	13.33	10.39	8.59 } 10.73 }

	1974-75	1975-76	1976-77
(c) Power consumed by station auxiliaries (in Mkw h)	0.17	0.21	1.07
(d) Power purchased from Assam State Electricity Board (in Mkw h)	9.28	14.07	6.54
(e) Power available for sale within the State (in Mkw h)	14.87	18.68	18.54
(f) Power sold within the State (in Mkw h)	12.58	12.19	11.67
(g) Loss in transmission and distribution (in Mkw h)	2.29	6.49	6.87
Percentage of transmission and distribution losses to power available for sale	15.40	34.74	37.60
(h) Total cost of power generated and purchased (in lakhs of rupees)	1,08.49	1,34.43	1,33.09
(i) Average cost per unit of power sold (rupees)	0.87	1.10	1.14
(j) Revenue earned from sale of power (in lakhs of rupees)	55.82	59.50	56.13
(k) Average revenue per unit of power sold (rupees)	0.44	0.49	0.48

While the power available for sale within the State increased from 14.87 Mkw h in 1974-75 to 18.54 Mkw h in 1976-77, the percentage of loss of energy in transmission and distribution within the State increased sharply from 15.40 to 37.60 with the result that the power sold decreased from 12.58 Mkw h in 1974-75 to 11.67 Mkw h in 1976-77. A comparative study of the sale of energy during the three years up to 1976-77 revealed that there was a fall in sales during 1975-76 and 1976-77 as compared to 1974-75 even though the number of consumers increased from 11,645 in 1974-75



to 12,106 in 1975-76 and 16,810 in 1976-77. Reasons for the fall in sales in spite of increase in the generation capacity and the number of consumers could not be clarified by the department (May 1980).

Reasons for the sharp increase in the transmission and distribution losses and action taken to minimise the losses could also not be stated by the Management (May 1980).

The table below indicates the HSD oil consumed per unit of energy generated in the different power houses for the three years up to 1976-77 :

Power House	Consumption of HSD oil per kwh of generation		
	1974-75	1975-76	1976-77
	( in litres )		
Agartala	0.28	0.27	0.27
Ambassa	0.53	0.46	0.44
Bagafa	0.48	0.45	1.54
Dharmanagar	0.40	0.31	0.40
Kailashahar	0.24	0.32	0.31
Khowai	0.46	0.49	0.51
Udaipur	0.40	0.39	0.34

It will be seen that there were wide variations in the consumption of HSD oil ranging from 0.24 litres per kwh for Kailashahar Power House to 1.54 litres per kwh in the case of Bagafa Power House. The actual consumption of HSD oil per unit of generation was not being analysed or checked by the authorities. As such, the reasons for such wide variations could not be stated by the Management (May 1980).

#### (4) Outstanding dues

Mention was made in paragraph 8.4.1(6) of the Audit Report for the year 1977-78 about the outstanding dues up to 1975-76.

The percentage of book debts at the end of the year 1976-77 (Rs. 32.41 lakhs) to the total sales during the year (Rs. 56.13 lakhs) was 57.74.

The matter was referred to the Government in November 1979 ; reply is awaited (May 1980).

## CHAPTER IX

### OUTSTANDING AUDIT OBSERVATIONS AND INSPECTION REPORTS

#### 1.1 Outstanding audit observations

(a) Audit observations on financial transactions of the Government are reported to the departmental authorities concerned so that appropriate action is taken to rectify the defects and omissions. Half-yearly reports of such observations outstanding for more than six months are also forwarded to the Government to expedite their settlement.

The following table shows the number of audit observations issued upto the end of March 1979 and outstanding at the end of September 1979 as compared with the corresponding position indicated in the two preceding Reports :

	As at the end of September 1977	As at the end of September 1978	As at the end of September 1979
Number of observations	6,520	5,695	7,419
Amount involved (in crores of rupees)	10.22	11.12	17.59

Year-wise break-up of the items is as follows :

Year	Number of observations	Amount (in crores of rupees)
1974-75 and earlier years	2,604	1.60
1975-76	480	1.77
1976-77	859	4.05
1977-78	1,326(a)	5.10(a)
1978-79	2,150	5.07
Total	7,419	17.59

(a) The number of observations and the amount involved have been increased from those shown in the Audit Report for the year 1977-78 as a result of rectification.



(b) The following departments have comparatively heavy outstanding observations at the end of September 1979. The earliest years of outstanding items of these departments are also indicated below :

Serial number	Department	Number	Amount involved (in lakhs of rupees)	Earliest year
1.	Food and Civil Supplies	236	11,77.52	1966-67
2.	Revenue	1,102	1,59.18	1961-62
3.	Agriculture	502	1,28.66	1966-67
4.	Public Works	1,000	48.48	1964-65
5.	Home	546	41.93	1968-69
6.	Community Development	576	41.34	1969-70
7.	Animal Husbandry	283	38.62	1965-66
8.	Industry	342	27.64	1966-67

(c) The following are some of the major reasons for which audit observations have remained outstanding :

Serial number	Nature of observation	Number	Amount involved (in lakhs of rupees)
1.	Detailed contingent bills for lump-sum drawals not received	1,889	14,32.81
2.	Payees' receipts not received	468	1,15.60
3.	Vouchers not received	897	84.64

(d) The facility of drawing amounts as advances on abstract contingent bills by disbursing officers is intended to expedite payments in certain cases but they are to be followed by detailed contingent bills (containing full particulars of expenditure with supporting documents) which should be sent to the Audit Office by the second month following that to which the abstract contingent bills relate.

In the absence of detailed contingent bills, it is not practicable for Audit to know whether the amounts have been spent wholly on the purpose or purposes for which the advances were drawn. As at the end of September 1979, detailed contingent bills in respect of Rs. 14,32.81 lakhs had not been received in the Audit Office. The departments with comparatively heavy outstandings are mentioned below :

Serial number	Department	Number	Amount involved (in lakhs of rupees)
1.	Food and Civil Supplies	121	11,67.40
2.	Revenue	538	1,00.26
3.	Community Development	351	37.83
4.	Agriculture	231	33.73
5.	Animal Husbandry	19	33.68

### 9.2 Outstanding inspection reports

(a) Audit observations on financial irregularities and defects in initial accounts, noticed during local audit and not settled on the spot, are communicated to the Heads of Offices and to the next higher departmental authorities through audit inspection reports. The more important irregularities are reported to the Heads of Departments and the Government.

At the end of September 1979, 1,617 inspection reports issued upto March 1979 still contained unsettled paragraphs, as shown below, with the corresponding figures for the earlier two years :

	As at the end of September 1977	As at the end of September 1978	As at the end of September 1979
Number of inspection reports with paragraphs not settled	1,262	1,387	1,617
Number of paragraphs	6,060	6,428	7,696



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

Year	Number of inspection reports	Number paragraphs
1974-75 and earlier years	930	3,959
1975-76	118(a)	595
1976-77	175(a)	945
1977-78	186(a)	929
1978-79	208	1,268
Total	1,617	7,696

(b) The following departments had comparatively heavy outstanding inspection reports. The earliest year and number of inspection reports in respect of which even the first replies were not received are also indicated below :

Serial number	Department	Number of inspection reports	Number of paragraphs	Earliest year	Number of inspection reports in respect of which the first replies were not received
1.	Revenue	414	2,333	1960-61	115
2.	Education	372	1,367	1967-68	64
3.	Community Development	152	952	1959-60	43

(a) The number of inspection reports/paragraphs has been increased from those shown in the Audit Report for the year 1977-78 as a result of rectification.

(c) Of the reports outstanding at the end of September 1979, 1,376 reports related to civil departments, 223 to revenue receipts and 18 to commercial departments. These included 294 inspection reports (208 civil and 86 revenue receipts) for which even the first replies had not been received.

*B. B. Roy*

(B. B. ROY)  
Accountant General, Tripura

Agartala,  
The

30 OCT 1980

Countersigned

*G. Prakash*

New Delhi,  
The

(GIAN PRAKASH)  
Comptroller and Auditor General of India

6 NOV 1980







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**APPENDICES**

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## APPENDIX—I

(Reference : Paragraph 1.4, page 6)

Significant variations between provision and actual expenditure on revenue account during 1978-79

Sector/Sub-sector of expenditure	Provision	Actuals	Variations
	<i>(in lakhs of rupees)</i>		
A. Plan			
Social and Community Services	6,05.19	5,71.59	(—)33.60

Saving was due to (i) slow progress of works at Amtali Permanent Liability Home, (ii) non-adjustment of subsidies on foodgrains supplied by the Food and Civil Supplies Department, (iii) dearth of beneficiaries, non-fulfilment of pre-requisite conditions for payment of grants, (iv) non-availability of sites for construction of residential schools and (v) slow progress of certain works owing to scarcity of cement.

## Economic Services—

(i) General Economic Services	1,75.33	1,24.38	(—)50.95
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Saving was due mainly to posts remaining vacant and non-printing of Patta Pass Books (Rs. 23.74 lakhs) ; reasons for the balance saving have not been intimated (May 1980).

(ii) Agriculture and Allied Services	6,35.36	5,78.14	(—)57.22
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Saving was attributed mainly to late receipt of funds from the Government of India, non-availability of approved varieties of seeds and less expenditure on orchards.



## APPENDIX—I—Concl'd.

Sector/Sub-sector of expenditure	Provision	Actuals	Variations
	<i>(in lakhs of rupees)</i>		
	B. Non-Plan		
General Services	18,44.63	13,11.68	(—)5,32.95
Saving was stated to be due mainly to (i) non-utilisation of the provision for revision of pay scales and increased dearness allowance during the year and (ii) non-release of funds by the Government.			
Social and Community Services	15,23.03	14,59.88	(—)63.15
Saving was due mainly to non-sanction of the scheme "Pension to old and invalid persons" and less payment of grants to State Social Welfare Board.			
Economic Services—			
(i) Agriculture and Allied Services	4,84.04	4,53.66	(—)30.38
Reasons for the saving have not been intimated (May 1980).			
(ii) Water and Power Development	1,94.89	1,67.07	(—)27.82
Saving was stated to be due to non-creation of Power Development Board.			
(iii) Transport and Communications	2,51.52	2,04.56	(—)46.96
Saving was due mainly to non-payment of compensation to the Railways.			

## APPENDIX—II

(Reference : Paragraph 1.4, page 6)

Significant variations in revenue expenditure during 1978-79 over the previous year under broad sectors

Sector/Sub-sector of expenditure	Expenditure during		Increase (+)/ Decrease (—)
	1977-78	1978-79	
(1)	(2)	(3)	(4)
<i>(in lakhs of rupees)</i>			
A. Plan			
Social and Community Services	3,48.01	5,71.59	(+) 2,23.58
The increase was mainly on Education (Rs. 96.29 lakhs) and Social Security and Welfare (Rs. 52.13 lakhs).			
Economic Services	4,78.11	7,80.11	(+) 3,02.00
The increase was mainly on Agriculture (Rs. 59.46 lakhs), Soil and Water Conservation (Rs. 35.62 lakhs), Fisheries (Rs. 34.92 lakhs), Animal Husbandry (Rs. 29.82 lakhs), Other General Economic Services (Rs. 24.52 lakhs), Community Development (Rs. 23.00 lakhs), Co-operation (Rs. 22.14 lakhs) and Special and Backward Areas (Rs. 19.82 lakhs).			
B. Non-Plan			
General Services	15,04.65	13,11.68	(—) 1,92.97
The decrease was mainly on Public Works (Rs. 2,39.40 lakhs), partly counterbalanced by increase in expenditure on Police (Rs. 46.56 lakhs).			
Economic Services	7,91.79	9,20.62	(+) 1,28.83
The increase was mainly on Community Development (Rs. 59.78 lakhs), Minor Irrigation (Rs. 29.42 lakhs), Roads and Bridges (Rs. 27.49 lakhs) and Power Projects (Rs. 10.02 lakhs).			



## APPENDIX—III

(Reference : Paragraph 1.5, page 8)

Significant variations between provision and actual expenditure on capital account during 1978-79

Sector/Sub-sector of expenditure	Provision	Actuals	Variations
	<i>(in lakhs of rupees)</i>		
	A. Plan		
Social and Community Services	3,45.63	2,83.92	(-)61.71

Part of the saving was stated to be due to slow progress of works (Rs. 9.73 lakhs) ; reasons for the balance saving have not been intimated (May 1980).

Economic Services—

(i) General Economic Services	2,05.51	1,47.68	(-) 57.83
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Saving was stated to be due mainly to less release of funds by the North Eastern Council for construction of district roads.

(ii) Agriculture and Allied Services	1,47.76	1,15.98	(-) 31.78
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Saving was due to (i) less purchase of essential commodities for buffer stock of foodgrains and (ii) slow progress of building works.

(iii) Transport and Communications	6,38.00	6,02.37	(-)35.63
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Saving was stated to be due mainly to less release of funds by the Government of India for construction of strategic and border roads.

## B. Non-Plan

Economic Services— Agriculture and Allied Services	...	(-)31.90	(-)31.90
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There were more receipts and recoveries under Capital Outlay on Food.

## APPENDIX—IV

(Reference : Paragraph 1.5, page 8)

Significant variations in capital expenditure during 1978-79 over the previous year under broad sectors

Sector/Sub-sector of expenditure	Expenditure during		Increase (+)/ Decrease (-)
	1977-78	1978-79	
(1)	(2)	(3)	(4)
	<i>(in lakhs of rupees)</i>		
	A. Plan		
Social and Community Services	1,90.27	2,83.92	(+) 93.65

The increase was mainly on Public Health, Sanitation and Water Supply (Rs. 55.89 lakhs) and Housing (Rs. 24.73 lakhs).

Economic Services	7,83.47	13,48.54	(+) 5,65.07
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The increase was mainly on Roads and Bridges (Rs. 2,87.71 lakhs) and Minor Irrigation, Soil Conservation and Area Development (Rs. 50.99 lakhs).





## APPENDIX—V

(Reference : Paragraph 2.2, page 21)

Cases of excess (not exceeding Rs. 10 lakhs each) in various grants/charged appropriations requiring regularisation

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
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Grants

1.	5—State Excise	2,31,000	2,39,565	8,565
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Reasons for the excess have not been intimated (May 1980).

2.	9—Other Administrative Services ( Guest House, Government Hostels, etc.)	4,95,000	5,43,030	48,030
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Reasons for the excess have not been intimated (May 1980).

3.	13—Other Administrative Services—State Lottery (Estt. charges)	1,00,000	1,00,145	145
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4.	13—Pension and other Retirement benefits	59,70,000	66,69,519	6,99,519
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Excess was due mainly to finalisation of a larger number of pension cases than anticipated.

Excess occurred under this sub-grant in 1975-76 (Rs. 3.37 lakhs), 1976-77 (Rs. 9.50 lakhs) and 1977-78 (Rs. 6.86 lakhs) also.

5.	14—Public Health, Sanitation and Water Supply	2,50,000	3,38,262	88,262
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Reasons for the excess have not been intimated (May 1980).

Excess occurred under this sub-grant in 1977-78 (Rs. 0.36 lakh) also.

## APPENDIX—V—Contd.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
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6.	14—Animal Husbandry	1,17,000	1,23,373	6,373
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Reasons for the excess have not been intimated (May 1980).

7.	16—Education	11,12,91,000	11,18,51,447	5,60,477
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Excess was due mainly to payment of additional dearness allowance as well as *ad hoc* payment of Rs. 100 each to all non-gazetted employees including contingent staff on the occasion of Durga Puja festival.

Excess occurred under this sub-grant in 1977-78 (Rs. 10.25 lakhs) also.

8.	19—Family Welfare	15,69,000	17,55,654	1,86,654
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Excess was due mainly to more appointments of medical officers.

9.	20—Roads and Bridges	1,72,59,000	1,80,31,043	7,72,043
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Reasons for the excess have not been intimated (May 1980).

10.	22—Social Security and Welfare (Re-settlement of landless Agri. labourers)	11,27,000	14,81,612	3,54,612
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Reasons for the excess have not been intimated (May 1980).

11.	28—Labour and Employment (Training of Craftsman)	10,66,000	11,12,237	46,237
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Reasons for the excess have not been intimated (May 1980).

12.	30—Animal Husbandry	97,56,000	1,05,41,131	7,85,131
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Excess was stated to be due to purchase of more vehicles, medicines, chemicals, rations, instruments, etc., than anticipated.



## APPENDIX—V—contd.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
13.	33—Community Development ( Water Supply and Sanitation )	61,60,000	62,43,683	83,683
Reasons for the excess have not been intimated (May 1980).				
Excess occurred under this sub-grant in 1975-76 (Rs. 15.79 lakhs), 1976-77 (Rs. 1.75 lakhs) and 1977-78 (Rs. 2.80 lakhs) also.				
14.	34—Special and Backward Areas ( N. E. C. schemes for Village and Small Industries )	4,80,000	5,13,116	33,116
Reasons for the excess have not been intimated (May 1980).				
15.	37—Capital Outlay on Public Health, Sanitation and Water Supply ( Medical )	25,73,000	27,42,595	1,69,595
Excess was stated to be due to more adjustment of the cost of materials supplied by the Government of India.				
16.	38—Investments in General Financial and Trading Institutions ( Industries )	4,00,000	5,51,200	1,51,000
Reasons for the excess have not been intimated (May 1980).				
17.	39—Capital Outlay on Housing	42,39,000	50,97,349	8,58,349
Reasons for the excess have not been intimated (May 1980).				
Excess occurred under this sub-grant in 1975-76 (Rs. 2.12 lakhs), 1976-77 (Rs. 0.88 lakh) and 1977-78 (Rs. 2.64 lakhs) also.				

## APPENDIX—V—Concl'd.

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
18.	41—Loans for Fisheries	...	46,500	46,500
Reasons for incurring expenditure without provision under "3—Other Loans" have not been intimated (May 1980).				
19.	43—Capital Outlay on Special and Backward Areas( N. E. C. Scheme for Power Projects )	...	2,06,082	2,06,082
Reasons for incurring expenditure without provision have not been intimated (May 1980).				
20.	45—Loans for Housing	...	2,58,150	2,58,150
Reasons for incurring expenditure without provision have not been intimated (May 1980).				
<i>Charged appropriations</i>				
1.	36—Capital Outlay on Education, Art and Culture	...	1,787	1,787
2.	36—Capital Outlay on Medical	...	4,449	4,449
3.	43—Capital Outlay on Power Projects	...	78,390	78,390
The expenditure at Serial number 3 was for payment of an arbitral award.				
Excess occurred under this appropriation in 1975-76 (Rs. 0.23 lakh), 1976-77 (Rs. 0.34 lakh) and 1977-78 (Rs. 0.59 lakh) also.				



## APPENDIX—VI

(Reference : Paragraph 2.4 , page 26)

## Unutilised provision

Cases in which savings (more than Rs. 5 lakhs in each case) exceeded 10 per cent of the total provision

Serial number	Number and name of grant/sub-grant	Total provision	Expenditure	Saving	
				Amount	Percentage
<i>(in lakhs of rupees)</i>					
1.	3—Administration of justice	44.33	38.84	5.49	12
2.	6—Other Transport and Communication Services	50.93	0.39	50.54	99
3.	97—Secretariat General Services	60.19	53.26	6.93	12
4.	11—Police	5,50.37	4,07.43	1,42.94	26
5.	11—Other Administrative Services (Home Guards)	75.00	42.90	32.10	43
6.	13—Stationery and Printing	32.50	21.88	10.62	33
7.	13—Other Administrative Services (Addl. D.A. etc.)	1,55.00	...	1,55.00	100
8.	13—Social Security and Welfare (Pension to old and invalid persons)	27.25	...	27.25	100
9.	17—Social Security and Welfare (Social Welfare)	29.89	21.22	8.67	29
10.	20—Housing (Govt. Residential Buildings)	59.40	46.58	12.82	22
11.	25—Social Security and Welfare (Relief and Rehabilitation of displaced persons)	13.70	8.57	5.13	37
12.	26—Relief on Account of Natural calamities	20.00	13.01	6.99	35
13.	26—Other General Economic Services (Land ceiling and Land Reforms)	60.35	36.61	23.74	39
14.	27—Co-operation	70.70	48.80	21.90	31
15.	29—Agriculture	2,76.85	2,26.11	50.74	18
16.	29—Minor Irrigation (Agri.)	30.12	13.18	16.94	56

## APPENDIX—VI—Concl'd.

Serial number	Number and name of grant/sub-grant	Total provision	Expenditure	Saving	
				Amount	Percentage
<i>(in lakhs of rupees)</i>					
17.	29—Soil and Water Conservation (Agri.)	66.65	54.83	11.82	18
18.	30—Dairy Development	30.77	21.58	9.19	30
19.	32—Community Development	51.15	43.13	8.02	16
20.	34—Village and Small Industries	1,34.05	1,15.30	18.75	14
21.	35—Water and Power Development Services	36.15	1.07	35.08	97
22.	36—Capital Outlay on Public Works	70.10	49.51	20.59	29
23.	36—Capital Outlay on Medical	43.00	25.68	17.32	40
24.	36—Capital Outlay on public Health, Sanitation and Water Supply	1,79.31	1,25.82	52.49	29
25.	36—Capital Outlay on Animal Husbandry	16.57	3.29	13.28	80
26.	36—Capital Outlay on Village and Small Industries	21.50	11.70	9.80	46
27.	37—Capital Outlay on Special and Backward Areas (N.E.C. Schemes for Medical)	10.00	2.27	7.73	77
28.	39—Capital Outlay on Special and Backward Areas (N.E.C. Schemes for Roads and Bridges)	1,54.00	87.27	66.73	43
29.	41—Capital Outlay on Agriculture	1,20.60	88.54	32.06	27
30.	42—Capital Outlay on Food	6,60.00	4,76.25	1,83.75	28
31.	48—Internal Debt of the State Government (Charged)	7,04.36	1,11.05	5,93.31	84
32.	48—Loans to Government Servants, etc.	1,30.00	1,04.57	25.43	20



## APPENDIX—VII

(Reference : Paragraph 7.2, page 47)

Details of utilisation certificates outstanding at the end of September 1979

Department	Year in which grants were paid	Utilisation certificates					
		Outstanding on 1st October 1978		Received upto 30th September 1979		Outstanding on 30th September 1979	
		Number	Amount	Number	Amount	Number	Amount
		<i>(amounts in lakhs of rupees)</i>					
Co-operative	Upto 1972-73	20	3.70	16	3.47	4	0.23
	1973-74	6	1.66	4	1.22	2	0.44
	1974-75	3	2.59	3	2.59	...	...
	1975-76	11	5.76	8	5.08	3	0.68
	1976-77	24	9.15	16	5.51	8	3.64
	1977-78	7	2.42	...	...	7	2.42
Development	1973-74	10	1.27	...	...	10	1.27
	1974-75	4	4.31	...	...	4	4.31
	1975-76	9	1.68	...	...	9	1.68
	1976-77	8	1.68	...	...	8	1.68
	1977-78	17	2.06	17	2.06	...	...
Education	1972-73	8	1.55	...	...	8	1.55
	1973-74	2	2.02	...	...	2	2.02
	1974-75	5	3.28	...	...	5	3.28
	1975-76	21	3.62	...	...	21	3.62
	1976-77	168	19.83	23	0.44	145	19.39
1977-78	521	121.42	306	96.33	215	25.09	
General Administration	1976-77 (a)	3	0.02	...	...	3	0.02
	1977-78	20	0.23	...	...	20	0.23
Industries	1976-77 (b)	859	2.56	...	...	859	2.56
	1977-78	6,647	5.13	...	...	6,647	5.13

(a) Shown in the Audit Report for the year 1977-78 under the Department of Home. Shown now against the Department of General Administration as a result of rectification.

(b) Not shown in the Audit Report for the year 1977-78. Shown now as a result of rectification.

## APPENDIX—VII—Concl'd.

Department	Year in which grants were paid	Utilisation certificates					
		Outstanding on 1st October 1978		Received upto 30th September 1979		Outstanding on 30th September 1979	
		Number	Amount	Number	Amount	Number	Amount
		<i>(amounts in lakhs of rupees)</i>					
Local Self-Government	1973-74	1	0.03	1	0.03	...	...
	1975-76	10	12.12	...	...	10	12.12
	1976-77	5	14.25	...	...	5	14.25
	1977-78	5	18.50	5	18.50	...	...
Medical and Family Welfare	1975-76 (c)	1	0.03	...	0.02	1	0.01
	1976-77	19	0.63	...	...	19	0.63
	1977-78	9	2.46	2	2.41	7	0.05
Panchayat	1975-76	14	1.44	...	...	14	1.44
	1976-77	84(d)	3.47	...	...	84	3.47
	1977-78	45	5.73	...	...	45	5.73
Transport	1974-75	1	0.35	1	0.35	...	...
	1977-78	1	10.00	...	...	1	10.00
Tribal Welfare	1973-74	9	1.16	...	...	9	1.16
	1974-75	94	13.81	...	...	94	13.81
	1975-76	107	18.84	...	...	107	18.84
	1976-77	105	32.40	...	...	105	32.40
	1977-78	69	63.17	...	...	69	63.17
Total		8,952	3,94.33	402	1,38.01	8,550	2,56.32

(c) The number of items remaining constant, the amount outstanding differs from the figure in the Audit Report for the year 1977-78 as a result of receipt of utilisation certificates in parts.

(d) The number differs from the figures shown in the Audit Report for the year 1977-78 as a result of rectification.





## APPENDIX—VIII

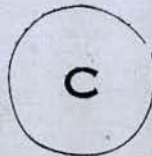
( Reference : Paragraph 8.2.4, page 53 )

Details of bus routes as on 31st March 1979

Serial number	Name of the Route	Distance (km)	Operation started on
1.	Agartala—Dharmanagar	191	2nd December 1972
2.	Agartala—Khowai	78	21st January 1973
3.	Agartala—Kamalpur	121	21st January 1973
4.	Dharmanagar—Kumarghat	61	17th April 1973
5.	Dharmanagar—Kailashahar	31	27th May 1973
6.	Dharmanagar—Kamalpur	150	25th May 1975
7.	Dharmanagar—Manu	91	1st July 1975
8.	Agartala—Udaipur	52	4th July 1975
9.	Agartala—Bishalgarh	20	25th February 1976
10.	Ambassa—Kamalpur	37	26th March 1976
11.	Dharmanagar—Kanchanpur	70	12th April 1976
12.	Agartala—Kailashahar	175	18th September 1976
13.	Agartala—Amarpur	80	1st January 1977
14.	Agartala—Belonia	102	1st January 1977
15.	Agartala—Sabroom	137	1st January 1977
16.	Agartala—Ompibazar	70	16th January 1977
17.	Agartala—Kakraban	68	15th April 1977
18.	Agartala—Jatanbari	101	11th August 1978

Note : Routes at serial numbers 1 to 7, 10 to 12 and 16 are nationalised.  
Goods services have no scheduled routes.





**Comptroller and Auditor General of India**  
**1980**

