



**Report of the
Comptroller and Auditor General of India
on
Economic, Revenue and General Sectors
for the year 2017-18**



GOVERNMENT OF TRIPURA
Report No. 2 of 2019

**Report of the Comptroller and
Auditor General of India**
on
Economic, Revenue and General Sectors
for the year 2017-18

GOVERNMENT OF TRIPURA
Report No. 2 of 2019

TABLE OF CONTENTS

Particulars	Paragraph(s)	Page(s)
Preface		vii
Executive Summary		ix
CHAPTER I: ECONOMIC SECTOR		
Introduction	1.1	1
Planning and conduct of audit	1.2	2
Response of the Government/departments towards audit	1.3	2
AGRICULTURE DEPARTMENT		
Agriculture Department	1.4	4
PUBLIC WORKS (ROADS AND BUILDINGS) DEPARTMENT		
Incomplete bridges even after spending of ₹ 9.74 crore	1.5	40
Extra expenditure	1.6	42
Extra expenditure	1.7	44
Extra expenditure	1.8	46
CHAPTER II: ECONOMIC SECTOR (State Public Sector Undertakings)		
Functioning of State Public Sector Undertakings	2.1	49
INDUSTRIES AND COMMERCE DEPARTMENT (Tripura Tea Development Corporation Limited)		
Activities of Tripura Tea Development Corporation Limited	2.2	65
FOREST DEPARTMENT (Tripura Forest Development and Plantation Corporation Limited)		
Infructuous expenditure	2.3	80
INDUSTRIES AND COMMERCE DEPARTMENT (Tripura Natural Gas Company Limited)		
Avoidable loss	2.4	82
Corporate Social Responsibility by Tripura Natural Gas Company Limited (TNGCL)	2.5	84
INDUSTRIES AND COMMERCE DEPARTMENT (Tripura Jute Mills Limited)		
Loss due to production of defective jute bags	2.6	86
CHAPTER III: REVENUE SECTOR		
General	3.1	89
Trend of Revenue Receipts	3.1.1	89
Tax Revenue	3.1.1(a)	90
Non-tax Revenue	3.1.1(b)	90
Analysis of arrears of revenue	3.1.2	91
Arrears in assessment	3.1.3	92

Particulars	Paragraph(s)	Page(s)
Evasion of tax detected by the department	3.1.4	92
Pendency of refund cases	3.1.5	93
Response of the Government/departments towards audit	3.1.6	93
Details of department-wise number of outstanding IRs and audit observations	3.1.6.1	94
Follow up on the Audit Reports	3.1.6.2	94
Analysis of the mechanism for dealing with the issues raised by audit	3.1.7	95
Position of Inspection Reports	3.1.7.1	96
Recovery of accepted cases	3.1.7.2	96
Action taken on the recommendations accepted by the departments/Government	3.1.8	97
Audit planning	3.1.9	98
Results of audit	3.1.10	98
FINANCE (EXCISE & TAXATION) DEPARTMENT		
Non- realisation of revenue	3.2	99
Short levy of tax and non-levy of interest and penalty	3.3	101
Short levy of tax, interest and penalty	3.4	103
CHAPTER IV: GENERAL SECTOR		
Introduction	4.1	105
Planning and conduct of audit	4.2	105
Response of the Government/departments towards audit	4.3	106
FINANCE DEPARTMENT		
NABARD assisted Rural Infrastructure Development Fund (RIDF) for rural connectivity	4.4	107
Utilisation of Thirteenth Finance Commission and Fourteenth Finance Commission grants	4.5	132
HOME (POLICE) DEPARTMENT		
Implementation of Crime and Criminal Tracking Network Systems (CCTNS) project in Tripura	4.6	162
HOME (JAIL) DEPARTMENT		
Prison safety and prisoners released on parole	4.7	185
Embezzlement of ₹ 4.70 lakh	4.8	195
CHAPTER V: FOLLOW UP OF AUDIT OBSERVATIONS		
Follow up action on earlier Audit Reports	5.1	199
PLANNING AND CO-ORDINATION DEPARTMENT		
Follow-up of Performance Audit Reports - Bidhayak Elaka Unnayan Prakalpa	5.2	201
Monitoring	5.3	211
Outstanding Inspection Reports	5.4	212

APPENDICES		
Particulars	Appendix No.	Page(s)
Statement showing the details of scope of audit as adopted for this performance audit	1.4.1	215
Statement showing the target fixed under Agriculture Road Map (ARM) and its actual achievement	1.4.2	216
Statement showing year wise retention of cash balances under test checked units	1.4.3	217
Statement showing year wise target and achievement in Area and production of foundation seeds	1.4.4	218
Statement showing year wise target and achievement in production of certified seeds	1.4.5	219
Statement showing year wise requirement and procurement of fertilisers	1.4.6	220
Statement showing the details of target and achievement under farm mechanisation	1.4.7	221
Statement showing year wise target, achievement and status of SBDTWs	1.4.8	222
Statement showing targets and achievements of interventions adopted for oilseeds under NMOOP	1.4.9	223
Statement showing projected requirement of rice in Tripura during 2013-18	1.4.10	224
Statement showing details of coverage of crops under NAIS/PMFBY	1.4.11	225
Statement showing non-availability of basic facilities and amenities of infrastructure in 15 regulated markets	1.4.12	226
Statement showing non-availability of basic facilities and amenities of infrastructure in 85 rural markets	1.4.13	227
Findings on Physical Verification of Market Infrastructures	1.4.14	228
Statement showing target and achievement of On-Farm Testing (OFT) and Front-Line Demonstration (FLD) conducted	1.4.15	231
Statement showing target and achievement of trainings conducted	1.4.16	232
Target and Achievement of training programme, exposure visit and organising demonstrations for farmers under ATMA	1.4.17	233
Details of sanctioned strength, men in position and shortfall (designation-wise) as on March 2018	1.4.18	234
Statement showing the details of deviated quantities executed as against estimated quantities (along with percentage of total deviation), higher rates allowed as against the agreement rates and extra payment made on three items beyond 20 <i>per cent</i> of deviated quantity	1.7.1	235

APPENDICES		
Particulars	Appendix No.	Page(s)
Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)	1.8.1	236
Statement showing extra expenditure on construction on RCC bridge over Juraicherra (SPT No. 2)	1.8.2	240
Statement showing investments made by State Government in SPSUs whose accounts are in arrears	2.1.1	241
Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts	2.1.2	242
Statement showing nursery raised, supplied and expenditure incurred on raising 62 lakh nursery (bi-clone seed)	2.2.1	246
Statement showing unadjusted advances from Tea saplings Growers	2.2.2	247
Statement showing year-wise booked quantity by IGC consumers, bills raised by GAIL, purchase value and income earned from sale of gas at Bodhjungnagar IGC	2.4.1	248
Statement showing loss of revenue pertaining to time barred cases and short/ non realisation of revenue during the years 2009-10 and 2013-14	3.2.1	249
Statement showing non-recovery of penalty due to non/delayed submission of copy of the audited accounts within the specified time	3.2.2	250
Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers	3.3.1	251
Statement showing calculation of interest	3.3.2	255
Statement showing short levy of tax, interest and penalty by the AA in respect of the years 2009-10 to 2013-14	3.4.1	256
Excess sanction of loan in case of completed works	4.4.1	257
Excess sanction of loan in case of ongoing works	4.4.2	259
Wrong claim and reimbursement against actual expenditure in case of completed works	4.4.3	260
Wrong claim and reimbursement against actual expenditure in case of ongoing works	4.4.4	264
Time over-run of ongoing projects	4.4.5	271
Time over-run of completed projects	4.4.6	276
Non-imposition of Liquidated Damage on defaulting contractors for delay in execution of project	4.4.7	281
Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision	4.4.8	282
Details of selection of districts, ZPs, PSs, GPs, ULBs and projects under State Specific Needs	4.5.1	285

APPENDICES		
Particulars	Appendix No.	Page(s)
Statement showing receipts, expenditures and unspent balances under FFC grants	4.5.2	286
Statement showing pending Utilisation Certificates under TFC grants	4.5.3	288
Statement showing non-permissible works under FFC grants	4.5.4	290
Statement showing incomplete works as on 31 st March 2018	4.5.5	294
Statement showing works executed outside Action Plan under FFC grants	4.5.6	299
Statement showing non-functional of ordinary hand pumps	4.5.7	303
Statement showing year-wise receipts of inadmissible Performance Grants under FFC	4.5.8	307
Statement showing pending Utilisation Certificates under TFC grants	4.5.9	310
Statement showing diversion of 14 th Finance Commission grants in respect of Agartala Municipal Corporation and Kailashahar Municipal Council	4.5.10	311
Component wise detail of funds approved and expenditure incurred	4.6.1	312
Year wise fund received and expenditure incurred by the State Government	4.6.2	313
List of modules and sub-modules of CAS	4.6.3	314
Instances of capturing different year in registration-year field and registration-date field	4.6.4	315
List of FIR registration numbers captured higher than the previous FIR registration numbers, but the FIR registration dates were captured earlier than the previous FIR registration dates	4.6.5	316
Instances of gap between FIR serial number of previous FIR and post FIR in same year of same police station	4.6.6	317
Differences between number of FIRs registered manually and actual number of FIRs captured in the database	4.6.7	318
Police station-wise position of GD entry records for which synchronisation dates and time were captured earlier than GD entry dates and time	4.6.8	319
Differences between number of FIRs registered manually and actual number of FIRs digitised and migrated into CCTNS	4.6.9	321
List of duplicate FIRs (Same FIR digitised twice)	4.6.10	322
FIR records digitised with FIR dates higher than dates of entry made in the CCTNS	4.6.11	327
Instances of FIR registration numbers captured higher than the previous FIR registration numbers, but the FIR registration dates captured earlier than the previous FIR registration dates	4.6.12	328
Prisoners released on Parole during the period 2013-14 to 2017-18	4.7.1	329
Statement showing the delay in sanction of recommended works	5.2.1	330

APPENDICES		
Particulars	Appendix No.	Page(s)
Statement showing delay in completion of works	5.2.2	331
Statement showing completed works	5.2.3	332
Statement showing the incomplete works for which UCs have been submitted	5.2.4	333
Statement showing the AC-wise position of inadmissible works executed under BEUP	5.2.5	334
Statement showing Sanction and execution of individual works above ₹ 10 lakh	5.2.6	335
Statement showing the ACs which did not receive second instalment during the financial year	5.2.7	336
Statement showing receipt and expenditure of the Nodal Department	5.2.8	338
Statement showing receipt and expenditure of the SDMs	5.2.9	339

PREFACE

1. This Report for the year ended March 2018 has been prepared for submission to the Governor of Tripura under Article 151 of the Constitution of India.
2. This Report contains significant results of the performance and compliance audit of the departments of the Government of Tripura under Economic, Revenue and General Sectors including the departments of Agriculture, Public Works (Roads & Buildings), Industries & Commerce, Forest, Finance (Excise & Taxation), Finance, Home (Police) and Home (Jail) Department.
3. The cases mentioned in this Report are those which came to notice in the course of test audit during the year 2017-18 as well as those which came to notice in earlier years but could not be dealt with in the previous Reports. Matters relating to the period subsequent to 2017-18 have also been included, wherever necessary.
4. The audits have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

This Audit Report has been prepared in five chapters. Chapters I to IV deal with Economic, State Public Sector Undertakings, Revenue and General Sectors. Chapter V deals with Follow-up of Audit Observations.

This Report contains four Performance Audit Reports, one Thematic Audit Report, one Long Paragraph, one Follow-up of previous Performance Audit Report and 12 Compliance Audit Paragraphs. According to the existing arrangements, copies of the draft Compliance Audit Paragraphs and draft Performance Audit Reports were sent to the Principal Secretary/ Secretary of the departments concerned with a request to furnish replies within six weeks. Audit findings were discussed in the Exit Conferences and views of the respective department/ Companies' Management were suitably incorporated in this Report. A synopsis of the important findings contained in the Report is presented below:

ECONOMIC SECTOR

Performance Audit

Agriculture Department

Tripura is primarily an agrarian State with 51 *per cent* of the main work forces including 27 *per cent* cultivators and 24 *per cent* agricultural labourers directly dependent on agriculture. Agriculture is the dominant sector of the State with a contribution of 23 *per cent* of Net State Domestic Product (NSDP) as against the national average of 13.90 *per cent*. The State has a geographical area of 10.49 lakh hectares (ha) of which gross cropped area is 4.83 lakh ha and net-cropped area is 2.55 lakh ha. The main objectives of the Agriculture Department are to minimise the gap between requirement and production of food grains by increasing production and productivity to ensure food security and to improve the socio-economic condition of farmers. With a view to achieving these objectives, the Department implements various schemes like Rashtriya Krishi Vikas Yojana (RKVY), National Food Security Mission (NFSM), National Mission for Sustainable Agriculture (NMSA), National Mission on Oilseeds and Oil Palm (NMOOP), *etc.* and undertakes activities like seed management, soil testing, farm mechanisation, infrastructure development, agricultural marketing, extension reform programmes, *etc.*

Though the Department prepared State Annual Plans every year, they did not prepare the long-term perspective plan. In case of National Food Security Mission (NFSM) scheme, bottom up approach in planning was completely missing in the annual action plans prepared by the Mission Director, NFSM. Budgetary as well as financial controls were found to be unsatisfactory as instances of persistent savings in every year, retention of huge cash balances by the DDOs, furnishing of UCs by the DDOs without incurring expenditure were noticed.

The Department did not procure fertilisers as per requirement, which had an adverse effect in production and productivity of the crops. Soil testing amenities of the Department were inadequate as three out of four Soil Testing Laboratories and one out of two Mobile Soil Testing Laboratories were not functioning due to non-installation of laboratory equipment and non-execution of repair works. The State could not attain self-sufficiency in meeting the requirement of population of the State as the Department failed to increase the production and productivity of the crops. Agriculture marketing suffered from inadequate infrastructures, poor revenue generation and limited application of Board Fund, passive attitude of Market Board and Agricultural Produce Market Committees (APMCs), administrative delay towards implantation of major reforms under APMC Act, 2003 and e-NAM (National Agricultural Market), etc.

(Paragraph 1.4)

Compliance Audit Paragraphs

Failure of the Public Works (Roads and Buildings) Department to ensure availability of clear site in time, delay in handing over of design and drawing to the contractor, etc. resulted in the work of three RCC bridges on Chailengta-Chawmanu Road remaining incomplete even after a lapse of nearly three years from the stipulated date of completion, rendering the expenditure of ₹ 9.74 crore incurred thereon idle.

(Paragraph 1.5)

Detailed Project Reports of two flyovers in Agartala city prepared by the Consultant were not based on ground reality, which led to extra expenditure of ₹ 78.37 lakh towards detailed sub-soil investigation at abutment/ pier locations carried out again by the construction agency.

(Paragraph 1.6)

Preparation of Bill of Quantities on assumption led to an extra expenditure of ₹ 54.81 lakh by the Public Works (Roads and Buildings) Department on construction of Indoor Gymnasium Hall at Agartala.

(Paragraph 1.7)

Failure of the Public Works (Roads and Buildings) Department to handover clear site to the contractor in time not only caused delay in completing the works but also resulted in an extra expenditure of ₹ 50.65 lakh.

(Paragraph 1.8)

ECONOMIC SECTOR (STATE PUBLIC SECTOR UNDERTAKINGS)**Compliance Audit Paragraphs****Activities of Tripura Tea Development Corporation Limited**

Tea plantation in Tripura was started in the beginning of twentieth century by the Royal Administration. In 1980, the Government of Tripura (GoT) established Tripura Tea Development Corporation Limited (Company) with the objective of development of tea industry in the State. The Company has three tea estates (Kamalasagar, Sipahijala District, Brahmakunda, West Tripura District and Machmara, Unakoti District) having total area of 1,176.99 acres. In addition, the Company has two tea processing factories at Durgabari and Brahmakunda. The Company was associated with the creation of three other tea factories, *viz.* Panchamnagar, Solpoi and Basumati. The Company is engaged in production and processing of green tea leaves, maintenance of tea estates and factories, *etc.*; creation of tea processing infrastructures in the State and supply of tea saplings to various beneficiaries/ small tea gardens selected by Government of Tripura.

The capacity of tea estates and factories were not utilised fully which resulted in production falling short of target. The Company could not utilise the available land for plantation purpose and 37 *per cent* land remained unutilised, which was the primary cause of low production of made tea. The low production was further aggravated due to low rate of plantation density, which was only 67 *per cent* against the norms adopted by the Company. Deficiency in the tendering process led to extra expenditure to the Government along with the delay in implementation of the project. The Company did not adhere to the contractual provisions during project execution, release of payments and project conclusion resulting in undue favour to contractors and lower capacity creation. Capacity expansion to the Tea Processing Factory was not in synchronisation with the production of green leaves, which resulted in idling of installed capacity of the factory ranging from 35 to 71 *per cent*. The Company created nurseries without getting confirmed orders from the Government and absence of proper planning resulting in loss of viability of the investment.

(Paragraph 2.2)

Failure of the Tripura Forest Development and Plantation Corporation Limited to ensure availability of required funds before taking up rubber plantations in Warangbari had rendered the fate of plantations raised at ₹ 1.11 crore uncertain, frustrating the very purpose of benefitting 100 tribal populations.

(Paragraph 2.3)

Failure of the Tripura Natural Gas Company Limited to reduce the contracted quantity of natural gas for transmission to the consumers at Bodhjungnagar Industrial Growth Centre in time resulted in avoidable loss of ₹ 51.69 lakh during 2016-17 and 2017-18.

(Paragraph 2.4)

Although, the Companies Act, 2013 contains mandatory provision of Corporate Social Responsibility (CSR), Tripura Natural Gas Company Limited (TNGCL) did not comply with the provisions of the Act. There were instances of non-utilisation of fund with shortfall in spending ranging from *50 per cent* to *100 per cent*. Delay in identification of suitable beneficiaries defeated the overarching goal of TNGCL's CSR initiatives.

(Paragraph 2.5)

Failure of the Tripura Jute Mill Limited (Company) to manufacture jute bags in conformity with the dimensions as per the Production-Control-cum-Supply Order of the Jute Commissioner had resulted in a loss ₹ 39.32 lakh to the Company.

(Paragraph 2.6)

REVENUE SECTOR

Compliance Audit Paragraphs

Due to failure on the part of the Assessing Authority, assessment for the years 2010-11 to 2012-13 in respect of M/s Udaipur Bonded Warehouse, Udaipur became time barred and led to non-realisation of revenue of ₹ 51.99 lakh. In addition, the Assessing Authority failed to impose penalty on the dealer for non-submission of audited accounts for the years 2009-10 to 2017-18, which led to non-realisation of penalty of ₹ 44.42 lakh.

(Paragraph 3.2)

Failure of the Assessing Authorities to detect concealment of purchase turnover by the dealers resulted in short levy of tax of ₹ 28.03 lakh, non-levy of interest of ₹ 18.01 lakh and penalty of ₹ 2.80 lakh.

(Paragraph 3.3)

Failure of the Assessing Authority to detect concealment of purchase turnover during assessment coupled with incorrect allowance of ITC adjustments resulted in short levy of tax of ₹ 20.11 lakh, interest of ₹ 10.05 lakh and penalty of ₹ 1.89 lakh.

(Paragraph 3.4)

GENERAL SECTOR

Performance Audits

NABARD assisted Rural Infrastructure Development Fund (RIDF) for rural connectivity

In order to encourage quicker completion of rural infrastructure projects, Government of India (GoI) created Rural Infrastructure Development Fund (RIDF) in National Bank for Agriculture and Rural Development (NABARD) in 1995-96.

The main objective of NABARD funded RIDF is to promote balanced and integrated economic development of rural areas in the States by providing low cost fund support (at an interest rate of 1.5 *per cent* lesser than existing bank rate) to State Governments and State owned Corporations for quick completion of rural infrastructure projects. Construction of rural roads and rural bridges are eligible activities under RIDF for rural connectivity projects.

NABARD was to provide loan assistance up to 90 *per cent* of the cost of a project in case of North Eastern States and hilly areas and remaining 10 *per cent* was to be contributed by the State Government. Loans were to be released on reimbursement basis against the actual expenditure incurred in execution of sanctioned projects except for the initial 30 *per cent* of loan as mobilisation advance which was subject to adjustment in subsequent releases. Each release to the State Government was to be treated as a separate loan and was repayable over a period of seven years, including two years' moratorium. During the period 2013-18, Government of Tripura obtained ₹ 675.70 crore as loan assistance from NABARD under RIDF for implementation of 263 projects (40 roads and 223 bridges).

Planning process of the State was inadequate due to non-compliance with the prescribed procedure for identification of projects for loan assistance under RIDF, which led to dropping of overlapped sanctioned projects, which had already been funded under other schemes. Project proposals submitted by the State Government did not contain the DPRs and were lacking in scrutiny of the project proposals by NABARD, which led to excess sanction of loan. In the absence of Economic Rate of Return/ Benefit Cost Ratio, economic viability/ benefits of the projects was not ensured by the State.

Instances of loan amount pending for disbursement by the State Finance Department, wrong claim made for reimbursement as loan by the State Government and diversion of funds indicate lack of financial controls over utilisation of NABARD loan. This also resulted in excess borrowing of interest bearing loan.

Execution of projects was deficient as instances for non-commencement of works were noticed due to non-availability of land and change of drawing and design, etc. There were instances of delay in completion of projects due to delay in communication of approval of plugging and inaction of the implementing department

against the defaulting contractors. Due to non-completion of the projects in time, the State Government failed to derive the desired benefit of rural connectivity. Further, acceptance of tenders at higher rates under cost plus contract in violation of the decision made by the Council of Ministers, resulted in incurring extra expenditure of ₹ 6.10 crore by the implementing department, which calls for fixing of responsibility of the officials at fault.

Absence of periodical monitoring at State level by High Power Committee and at district level by the District Level Monitoring Committee was also a contributing factor for considerable time overrun in completion of almost each and every project. Further, due to non-submission of Quarterly Progress Reports on regular basis, the status on physical progress, residual work and actual expenditure incurred was not available.

(Paragraph 4.4)

Utilisation of Thirteenth Finance Commission and Fourteenth Finance Commission grants

The Finance Commission (FCs) had three constitutionally mandated tasks namely, distribution of net proceeds of taxes between Union and States, Grants-in-Aid to needy States and measures for supplementing the State resources for devolution to Panchayats and Municipalities (local bodies) in the State. Thirteenth Finance Commission (TFC) and Fourteenth Finance Commission (FFC) were constituted on 13 November 2007 and on 02 January 2013 respectively. These FCs were required to make recommendations on specified aspects of Centre–States fiscal relations during the award periods of 2010-15 (for TFC) and 2015-20 (for FFC).

The TFC recommended ₹ 292.95 crore for PRIs, ₹ 56 crore for ULBs and ₹ 500 crore for State Specific Needs (SSNs) for the State of Tripura. While FFC recommended ₹ 335.67 crore for PRIs and ₹ 223.09 crore for ULBs.

There was lack of well-defined and sound planning in execution of the works from finance commission grants in the PRIs and ULBs. ‘Bottom-up’ approach with the active involvement of panchayats and municipalities was not followed in preparation of action plans. Instances of incomplete and non-permissible works, huge unspent balances of funds, diversion of grants, outstanding advances, outstanding UCs, etc. were noticed in audit.

Short release of grants by the Government of India against the approved outlay due to non-fulfilment of prescribed conditions of release of grants had adversely affected implementation of the projects under state specific needs. The implementing departments failed to execute the projects efficiently and in timely manner thereby depriving the beneficiaries from intended benefits of the projects.

(Paragraph 4.5)

Implementation of Crime and Criminal Tracking Network Systems (CCTNS) project in Tripura

The Police Department and its functioning are critical and play an important part in the State administration in terms of its responsibility to maintain law, order and security in the State. Availability of relevant and timely information is necessary, particularly in investigation of crime and in tracking & detection of criminals. The Crime and Criminal Tracking Network Systems (CCTNS) was conceptualised (June 2009) by the Ministry of Home Affairs (MHA), Government of India (GoI) under National e-Governance Plan (NeGP) to facilitate collection, storage, retrieval, analysis, transfer and sharing of data and information among police stations, State Police Headquarters and Central Police Organisations through enhanced Information Technology (IT) tools. CCTNS aims at creating a comprehensive and integrated system for enhancing the efficiency and effectiveness of policing at all levels, particularly at the police station level. It operates through a nationwide networked infrastructure with IT enabled state-of-the-art tracking system around investigation of crime and detection of criminals in real time. CCTNS also provides for a citizen's interface to provide facilities of registering on-line complaint by the citizens besides keeping track of the progress of the crime and criminal investigations and prosecution cases, including progress of the case in the court.

The CCTNS had been implemented in 66 police stations including one Government Railway Police Station (GRPS) (out of 81 police stations including all the five GRPS) during the period from September 2013 to April 2014 and was declared as Operational (Go-Live) with effect from 30 April 2014. By February 2017, the remaining police stations were also covered under CCTNS.

Out of nine service modules as envisaged in the CCTNS guidelines issued to the states, the Department implemented three modules partially (July 2018) through System Integrator (SI). SI had also implemented data digitisation partially.

Service modules *viz.* Law and Order Solution, Traffic Solutions, Crime Prevention Solution, Emergency Response Management Solutions, Reporting Solutions and HRMS Solution were not implemented. No complaint was received from citizen through web portal due to absence of citizen awareness programme.

BSNL had been the major roadblock in the project as it failed to provide the desired up-time internet connectivity.

Computer and peripherals were lying out of order due to non-provision of any fund for their repair and maintenance. The objective of capacity building was not fully achieved, as 68 *per cent* of police personnel remained untrained.

Therefore, despite incurring an expenditure of ₹ 14.36 crore, the objectives of the CCTNS project largely remained unachieved.

(Paragraph 4.6)

Compliance Audit Paragraphs

Prison safety and prisoners released on parole

Prisons are meant to confine prisoners and keep them in safe custody. Apart from providing custodial care to prisoners and isolating them from the community at large, the Home (Jail) Department also undertakes programmes aimed at reforming and rehabilitation of prisoners as part of social reclamation. There are 14 jails in the State having capacity to accommodate 2,253 prisoners against which, there were 1,032 prisoners including 508 under trials, 523 convicts and one arrested under National Security Act, lodged in jails as on 31 October 2018.

Due to lack of co-ordination between Home (Jail) and Home (Police) Departments, a number of hard-core criminals who were released on parole and escaped from prisons, still remain at large.

The test-checked jails was facing acute shortage of staff across all cadres, which in turn adversely affected their functioning. Eighty two *per cent* posts were lying vacant in the supervisory level in Kendriya Sansodhanagar, Tripura (KST), Bishalgarh and 41 to 55 *per cent* of guarding staff posts were lying vacant in all test-checked jails. The situation became worse as 18 *per cent* warders, instead of doing their assigned work, were diverted to work in establishment section, cash section, canteen, water pump, computer section, hospital, dak, driving of vehicle, *etc.*

Jails were lacking in adequate security measures. Security related equipment like CCTV and Search Lights were found to be either lying idle or not working optimally. This resulted in security lapses, which also facilitated escape of prisoners. Equipment like DFMD, HHMD, EVD were also found to be either lying idle or were not working optimally, which led to entry of prohibited articles inside the jail.

(Paragraph 4.7)

Violation of provisions of financial rules regarding handling of cash, absence of supervision and internal control in the Home (Jail) Department led to embezzlement of ₹ 4.70 lakh.

(Paragraph 4.8)

FOLLOW UP OF AUDIT OBSERVATIONS

Follow-up of Performance Audit Report

Follow-up of Performance Audit Report on “Bidhayak Elaka Unnayan Prakalpa (BEUP)” which featured in the Report of Comptroller and Auditor General of India for the year ended 31 March 2014 was taken up to assess and evaluate the performance and improvements in programme management.

The Planning and Co-ordination Department (Nodal Department) could not enforce the monitoring system properly to ensure timely sanction, execution and the completion of works by the SDMs, and thereby avoiding accumulation of money in the bank accounts of the nodal department and SDMs. The weak internal control system as well as failure in inspection and monitoring at field level continued in BEUP works. Cases of delays in according sanctions and completion of sanctioned works continued to exist. The Department did not prevent execution of inadmissible works. Further, the Department did not make adequate effort to promote public awareness on the works taken up under the BEUP scheme. Little progress was noticed in maintenance of Asset Registers for recording the durable assets created under the scheme.

(Paragraph 5.2)

CHAPTER I: ECONOMIC SECTOR

CHAPTER I: ECONOMIC SECTOR

1.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2018 deals with the findings of audit on the State Government units under Economic Sector.

The names of the State Government departments and the break-up of the total budget allocation and expenditure of the State Government under Economic Sector during the year 2017-18 are given in **Table 1.1.1**.

Table 1.1.1: Details of allocation and expenditure under Economic Sector

(₹in crore)

Name of the Departments	Total budget allocation	Expenditure
Co-operation Department	35.30	26.69
Public Works (Roads & Buildings) Department	989.67	703.27
Power Department	113.64	74.66
Public Works (Water Resource) Department	182.06	88.23
Information and Cultural Affairs Department	34.10	31.33
Industries & Commerce Department	86.35	86.57
Industries & Commerce (Handloom, Handicrafts & Sericulture) Department	32.72	25.26
Fisheries Department	55.74	42.23
Agriculture Department	351.18	249.29
Horticulture Department	98.78	63.05
Animal Resources Development Department	102.67	85.99
Forest Department	101.87	91.77
Science, Technology and Environment Department	8.95	6.65
Factories and Boilers Organisation	3.10	2.42
Information Technology Department	12.44	9.51
Tourism Department	6.51	3.27
Total number of Departments = 16	2,215.08	1,950.17

Source: Appropriation Accounts – 2017-18.

Besides the above, the Central Government had transferred a sizeable amount of funds directly to the implementing agencies under the Economic Sector in the State during the year 2017-18. The major transfer of funds (₹ five crore and above) to the State implementing agencies for implementation of flagship programmes of the Central Government are detailed in **Table 1.2.1**.

**Table 1.2.1: Funds (₹ 5 crore and above) transferred to State implementing agencies
(₹ in crore)**

Name of the Department	Name of the Scheme/Programme	Implementing agency	Amount transferred
Industries and Commerce Department	North East Region - Textile Promotion Scheme	Director of Handloom, Handicrafts and Sericulture, Government of Tripura	20.04
	Infrastructure Development and Capacity Building	Tripura Industrial Development Corporation Limited	10.38
	Industrial Infrastructure Upgradation Scheme (IIUS)- Department of Industrial Policy and Promotion (DIPP)		21.37
	Trade Infrastructure Export Schemes		6.15
Tourism Department	Apprenticeship and Training	Society for Entrepreneurship Development	6.77
Total			64.71

Source: ‘Central Plan Scheme Monitoring System’ portal in Controller General of Accounts’ website

1.2 Planning and conduct of Audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/ complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

After completion of audit of each auditable entity, Inspection Reports (IRs) containing the audit observations are issued to the heads of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the IRs. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of those IRs are processed for inclusion in the Audit Reports, which are submitted to the Governor of the State under Article 151 of the Constitution of India for being laid in the State Legislature.

During 2017-18, 25 units of the State Government under Economic Sector were test checked during audit involving an expenditure of ₹ 1,012.46 crore (including expenditure pertaining to previous years audited during the year). This chapter contains one Performance Audit on “Agriculture Department” and four Compliance Audit paragraphs.

1.3 Response of the Government/ departments towards audit

The Accountant General (Audit), Tripura conducts periodical inspection of the Government departments to test-check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected, with copies to the next higher authorities for taking prompt corrective action. The heads of the offices/ Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial reply to the Accountant

General (Audit) within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the departments and the Government.

There are 1,330 paragraphs involving ₹ 697.62 crore relating to 246 IRs issued which remained outstanding at the end of June 2018 under Economic Sector. Year-wise position of outstanding IRs, paragraphs and money value involved for the last five years as on 30 June 2018 are given in **Table 1.3.1**.

Table 1.3.1: Details of pending IRs

Position of IRs	Up to June 2014	June 2015	June 2016	June 2017	June 2018	Total
Number of IRs pending for settlement	70	43	62	52	19	246
Number of outstanding audit observations	300	196	359	342	133	1330
Money value involved (₹ in crore)	211.09	132.74	148.66	138.90	66.23	697.62

The details in **Table 1.3.1** indicated that the departments were not serious in taking necessary action for final settlement of such cases.

AGRICULTURE DEPARTMENT

1.4 Agriculture Department

Tripura is primarily an agrarian State with 51 per cent of the main work forces including 27 per cent cultivators and 24 per cent agricultural labourers directly dependent on agriculture. The main objectives of the Agriculture Department are to minimise the gap between requirement and production of food grains by increasing production and productivity to ensure food security and to improve the socio-economic condition of the farmers. The Performance Audit of Agriculture Department was undertaken to assess the performance of the Department in terms of planning, financial management, programme implementation, ensuring food security, human resource management and internal control mechanism.

Highlights

Instead of preparing Annual Plan before the start of the year, State Annual Plans (SAPs) for 2013-18 were prepared only after allocation of funds and there were delays in finalisation of SAPs.

(Paragraph No. 1.4.7.1)

The Finance Department released ₹ 1,492.40 crore against the budget estimates of ₹ 1,847.85 crore resulting in short release of ₹ 355.45 crore during 2013-18. Department spent ₹ 1,415.44 crore during 2013-18. There were persistent savings every year indicating a wide gap between planning and programme implementation.

(Paragraph No. 1.4.8.1)

The Agriculture Department targeted installation of 5,336 Small Bore Deep Tube Wells (SBDTWs) during 2013-18 with a view to covering 10,672 ha under irrigation, of which installation of 2,994 (56.11 per cent) SBDTWs was not done due to paucity of fund.

(Paragraph No. 1.4.9.5)

Prescribed assistance norms were not adopted under System of Rice Intensification while significant shortfall in implementation of various interventions was noticed under National Food Security Mission.

{Paragraphs No. 1.4.10.1(i) & 1.4.10.2}

Even after meeting 94.50 per cent projected requirement of rice through domestic production, the State was still dependent on Public Distribution System to ensure stable supply of rice to meet the demand of increasing population. This implied that the State was yet to achieve self-reliance in production of rice.

(Paragraph No. 1.4.11)

Neither mandatory records were maintained nor was mandatory contribution, out of the revenue realised from the market, transferred to the board fund. Administrative delay towards implementation of major reforms under Agriculture Produce Market Committee (APMC) Act and electronic-National Agriculture Market (e-NAM) was also a major area of concern.

(Paragraph No. 1.4.13)

There were substantial vacancies in some of the key posts ranging from 26 per cent to 96 per cent, which adversely affected programmes and schemes implemented by the Department.

(Paragraph No. 1.4.15)

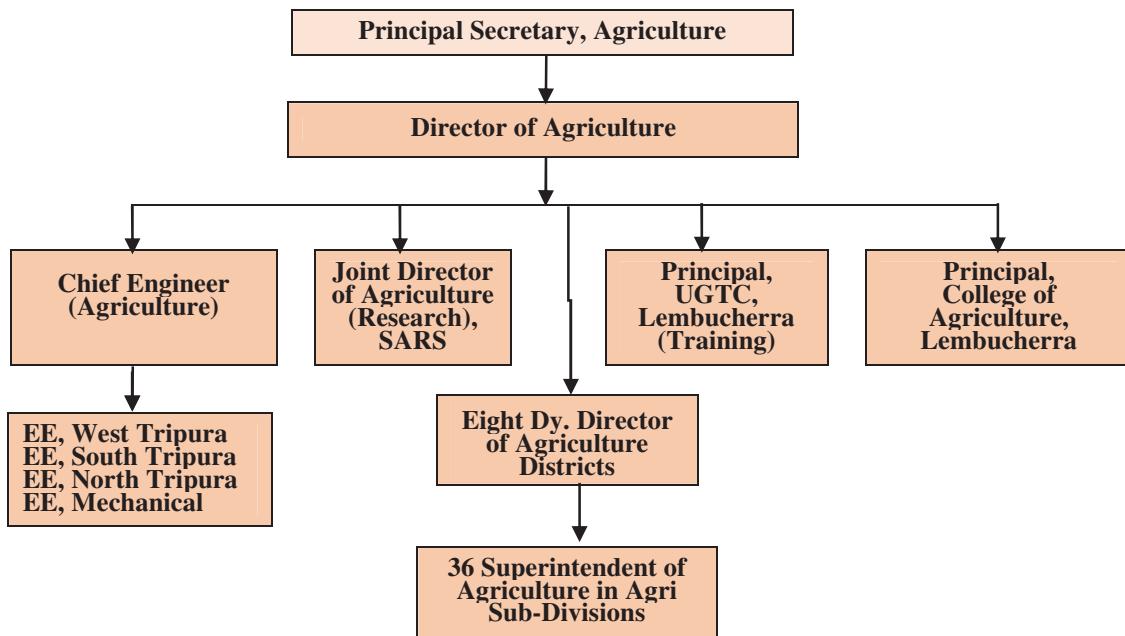
1.4.1 Introduction

Tripura is primarily an agrarian State with 51 *per cent* of the main work forces including 27 *per cent* cultivators and 24 *per cent* agricultural labourers directly dependent on agriculture. Agriculture is the dominant sector of the State with a contribution of 23 *per cent* of Net State Domestic Product (NSDP) as against the national average of 13.90 *per cent*. The State has a geographical area of 10.49 lakh hectares (ha) of which gross cropped area is 4.83 lakh ha and net-cropped area is 2.55 lakh ha. The main objectives of the Agriculture Department are to minimise the gap between requirement and production of food grains by increasing production and productivity¹ to ensure food security and to improve the socio-economic condition of farmers. With a view to achieving these objectives, the Department implements various schemes like Rashtriya Krishi Vikas Yojana (RKVY), National Food Security Mission (NFSM), National Mission for Sustainable Agriculture (NMSA), National Mission on Oilseeds and Oil Palm (NMOOP), *etc.* and undertakes activities like seed management, soil testing, farm mechanisation, infrastructure development, agricultural marketing, extension reform programmes, *etc.*

1.4.2 Organisational Set-up

The organisational set-up of the Agriculture Department, Government of Tripura is given in the organogram below:

¹ production per unit area



1.4.3 Scope of Audit

The performance of the Department in implementation of different programmes and other activities² towards agricultural development in the State for the period from 2013-14 to 2017-18 was reviewed by Audit during April-July 2017 and subsequently in April-July 2018 through test check of records of the Directorate of Agriculture, Joint Director of Agriculture (Research), State Agriculture Research Station (SARS), Principal of Upgraded Gram Sevak Training Centre (UGTC), Deputy Director of Agriculture, West Tripura District and the Executive Engineer (Agri), West Tripura District, as they were units of the Capital District. Three³ out of seven other Deputy Directors of Agriculture (DDAs) and seven⁴ out of 21 Superintendents of Agriculture (SAs) linked to four DDAs were selected for audit by Simple Random Sampling Without Replacement (SRSWOR) method. Further, another three SAs⁵ were selected to extend the audit coverage. Details of districts, Agri sub-divisions and units selected for Performance Audit are given in **Appendix 1.4.1**.

1.4.4 Audit Objectives

The objectives of the Performance Audit (PA) were to ascertain whether:

- the planning and financial management of the Department was efficient and effective;

² Audit covered five Centrally Sponsored Schemes namely RKVY, NFSM, NMOOP, NMSA and Crop Insurance, out of eight schemes implemented by the Department besides, activities like performance of different testing labs, training, farm machination, performance of seed production, production and productivity of crops, etc.

³ DDAs of South Tripura, Sepahijala and North Tripura District

⁴ SAs at Bagafa, Bishalgarh, Dukli, Kadamtala, Melaghar (renamed as Boxanagar), Mohanpur and Satchand

⁵ SAs at Matabari under DDA, Gomati; Kumarghat (renamed as Gournagar) under DDA, Unakoti and Salema (renamed as Durgachowmuhani) under DDA, Dhalai

- b. the programmes were implemented as per their respective guidelines in an efficient and effective manner;
- c. efforts were made by the Government to achieve “self-reliance” in food;
- d. the manpower was sufficient and was managed efficiently and effectively; and,
- e. internal control mechanism was adequate and effective.

1.4.5 Audit Criteria

Audit findings were benchmarked against the following criteria:

- a. General Financial Rules, 2005 and 2017, Central Treasury Rules, 1999, Delegation of Financial Power Rules, Tripura, 2011, Tripura Agriculture Produce Markets Act, 1980 and Rules, 1985, Agriculture Produce Market Committee Act, 2003;
- b. Agriculture Road Map, 2013-17; Perspective Plan, 2000-12; Annual and Work Plans of the Department and State Agriculture Policy;
- c. Policies, Rules and Regulations, Project Reports, Minutes of meetings, Research Papers, Journals and Scheme guidelines; and,
- d. Orders/ Memorandum/ Notifications issued by the Central/ State Government.

1.4.6 Audit Methodology

PA commenced with an Entry Conference on 18 April 2017 with the Principal Secretary, Agriculture Department and other departmental officers, wherein the audit objectives, scope of audit and audit criteria were discussed. Replies furnished by the Department to audit memos, records of the Department and data collected through questionnaires and findings during physical verification were also used as evidence in audit. Exit Conference was held with the Additional Chief Secretary, Agriculture Department on 20 December 2018. The results of discussion in the Exit Conference were incorporated in the report wherever appropriate.

1.4.7 Planning

Perspective planning refers to long-term planning in which long-range targets are set in advance and targets are to be achieved within the specified period by dividing it into several short-term plans.

There was no State Agriculture Policy of the Department. However, Perspective Plan for achieving self-sufficiency in production of food grains was prepared for the period 2001-2010 which was extended for two years up to 2012 with a target to produce 8.61 lakh Metric Ton (MT) of food grains by the end of 2011-12. However, the Department could produce only 7.30 lakh MT against the target. The focus area of the Perspective Plan was to increase paddy production only and not much attention was given to other crops. Besides, non-availability of adequate quantity of nutrients, inadequate adoption of improved technology and shortage of irrigation facility and

field functionaries were the major constraints in implementation of the Perspective Plan.

Thereafter, an Agriculture Road Map (ARM) was prepared for 2013-17 to mitigate the shortcomings of the Perspective Plan. However, 2012-13 and 2017-18 were not covered by any long-term plan. Instead, State Annual Plans were prepared for these years. Audit observed that the Department did not prepare any long-term plan after 2011-12.

As regards to the Agriculture Policy, it was assured during the Exit Conference that Department would prepare long term, mid-term and short-term vision documents.

1.4.7.1 Preparation of Agriculture Road Map

The focus areas of the ARM were to increase production and productivity of crops namely paddy, maize, pulses and oil seeds by increasing production of High Yielding Variety (HYV) seeds, increased use of chemical and bio-fertilisers, increasing farm mechanisation and adopting diversified farming. Besides, creation of strong marketing network and processing facilities for agriculture produce, Gram Panchayat (GP) wise advance crop planning and re-organisation of the Department were also included in the ARM. To achieve the targets stated under ARM, State Annual Plans were prepared by the Department every year during 2013-18. Audit observed that State Annual Plans for 2013-18 were prepared only after receipt of allocation of funds for the ongoing State and Centrally Sponsored Schemes (CSSs). The plans were not prepared before the commencement of respective financial year except 2015-16 and there was delay of two to five months⁶ in their finalisation. This resulted in delay in communication of targets of the schemes to the implementing agencies. Annual plans of the Department in respect of input management, soil testing, agricultural mechanisation, irrigation, training and research were prepared in a routine and ad-hoc manner. GP-wise advance crop planning was also not included in the State Annual Plans. Therefore, priorities of the Department were not properly included in the State Annual Plans.

Department accepted the audit observations.

1.4.7.2 Planning under National Food Security Mission

As envisaged in the NFSM scheme guidelines, baseline survey and feasibility studies to assess the resource endowments of the farmers and the level of crop productivity were to be carried out by the Department.

Further, at district level District Food Security Mission Executive Committee (DFSMEC) was to prepare the District Level Annual Action Plan (DAAP) for each district involving Panchayati Raj Institutions (PRIs), which was to be integrated into the State Action Plan. Besides, concurrent evaluation to identify the strengths and weaknesses of implementation of the programme and factors responsible for them

⁶ 2013-14: three months (July), 2014-15: two months (June), 2016-17: two months (June), 2017-18: five months (September).

was to be conducted. Activity map suitable to the local conditions was also to be prepared by the Department involving PRIs for selection of interventions as per local needs.

Audit observed that baseline survey, feasibility study and concurrent evaluation were not done and activity map was also not prepared. Therefore, data and information regarding actual demand from the grass root level were not collected to assess the requirement and setting of targets accordingly.

It was also observed that the DAAP under NFSM was not prepared at the district level. The Mission Director prepared DAAP for districts, without obtaining inputs and without requisite consultations from the respective districts and communicated the same to the districts for implementation. Therefore, the bottom-up approach of planning was not followed and need based targets as per local demand were not set.

During the Exit Conference, the Department accepted the fact that SAPs were prepared without incorporating inputs from the ground level. However, the Department assured that proper care would be taken in preparation of the plan documents by taking inputs from all the stakeholders.

1.4.7.3 Target and achievement of Agriculture Road Map

Further analysis of the ARM and data of the production and productivity of different crops revealed that the Department had failed to achieve the targets of ARM fixed for the year 2016-17 in respect of pulses, oil seeds and wheat and the same could not be achieved even by the end of 2017-18. Resultantly, the vision of crop diversification as envisaged in the ARM remained un-achieved.

It was noticed in audit that:

- a. Production of pulses and oilseeds remained behind the target by 24.80 *per cent* and 11.31 *per cent* despite their area expansion by 8.94 *per cent* and 8.98 *per cent* respectively. As a result, productivity of the crops lagged behind the target by 31 *per cent* and 18.60 *per cent* respectively;
- b. Though the productivity of wheat had increased by 9.95 *per cent*, production lagged behind the target by 81.20 *per cent*;
- c. In case of maize, area and production had increased but there was shortfall in productivity by 4.53 *per cent*; and
- d. In respect of paddy, area, production and productivity increased in the State by 1.64 *per cent*, 2.46 *per cent* and 0.78 *per cent* over the target set in the ARM for 2016-17 (**Appendix 1.4.2**).

Audit further observed that targets for production of seeds of different crops and distribution of fertilisers showed a fluctuating trend and was not commensurate with the target of area and production of different crops.

Recommendation No. 1

- i. *The Department should prepare a long-term plan with participatory and bottom-up approach involving PRIs for attaining self-sufficiency in food production.*
- ii. *The Department should also give special emphasis to crop diversification for sustainable agriculture and to make the farming economically remunerative.*

1.4.8 Financial Management

1.4.8.1 Budget and expenditure control

The budget estimates⁷ made (Grant No.19, 20 and 27), funds released by the Finance Department and expenditure incurred during 2013-18 are shown in **Table 1.4.1**.

Table 1.4.1: Details of Budget Estimates, Fund released and Expenditure incurred

(₹ in crore)

Year	Revenue Account			Capital Account			Total		
	Budget estimates	Fund Released	Exp.	Budget estimates	Fund Released	Exp.	Budget estimates	Fund Released	Exp.
2013-14	181.95	183.45	180.50	103.26	63.48	52.79	285.21	246.93	233.29
2014-15	249.39	231.64	230.28	184.95	67.38	52.74	434.34	299.02	283.02
2015-16	256.61	210.89	200.29	137.68	90.84	66.81	394.29	301.73	267.10
2016-17	286.08	237.42	236.02	117.00	93.47	89.55	403.08	330.89	325.57
2017-18	283.33	266.89	264.76	47.60	46.94	41.70	330.93	313.83	306.46
Total	1257.36	1130.29	1111.85	590.49	362.11	303.59	1847.85	1492.40	1415.44

Source: Information furnished by the Department

Exp:-Expenditure

The Finance Department released ₹ 1492.40 crore against the budget estimate of ₹ 1847.85 crore resulting in short release of ₹ 355.45 crore during 2013-18. The funds released by the State Finance Department under Revenue and Capital Account ranged from ₹ 247 crore (2013-14) to ₹ 331 crore (2016-17) while the expenditure ranged from ₹ 233 crore (2013-14) to ₹ 307 crore (2017-18).

Table 1.4.2: Details of savings under Plan and Non-Plan budget

(₹ in crore)

Year	Plan			Non Plan		
	Fund released	Expenditure	Savings	Fund released	Expenditure	Savings
2013-14	134.90	121.27	13.63	112.03	112.02	0.01
2014-15	176.93	162.75	14.18	122.10	120.26	1.84
2015-16	152.92	118.32	34.60	148.82	148.78	0.04
2016-17	162.81	157.51	5.30	168.07	168.07	0.00
2017-18	110.40	103.07	7.33	203.43	203.39	0.04
Total	737.96	662.92	75.04	754.45	752.52	1.93

Source: Information furnished by the Department

It is evident from above table that during 2013-18, persistent savings under plan ranged between ₹ 5.30 crore (2016-17) and ₹ 34.60 crore (2015-16) while overall savings was ₹ 75 crore (*i.e. 10.17 per cent*) during 2013-18 under plan. This indicated gap between planning and programme implementation

⁷ Budget estimate included funds under RKVVY scheme. Besides, the Department also received central share for other Centrally Sponsored Schemes

The Department stated during the Exit Conference that annual budget would be prepared after obtaining actual requirement of funds and monthly expenditure statements from every level.

1.4.8.2 Retention of cash balance

Scrutiny of records of the Directorate of Agriculture revealed that there were unspent cash balances of ₹ 86.68 crore under 49 units as of March 2018.

Further, test check of records of 16 selected units⁸ revealed that the Drawing and Disbursing Officers (DDOs) retained scheme funds of ₹ 28.12 crore since 2013-14 in their respective bank accounts as of March 2018 as shown in **Appendix 1.4.3**.

Besides, it was also noticed that in seven units⁹, scheme funds of ₹ 14.83 crore was kept (March 2018) in Civil Deposit. Audit observed that the retention of fund and fund kept under Civil Deposit pertained to various schemes *viz.* NFSM, NMOOP, RKVY, Soil Health Management (SHM), Rain-fed Area Development (RAD), National Mission for Sustainable Agriculture (NMSA) and civil works mainly due to poor implementation of schemes as discussed in succeeding sub-paragraphs under **Paragraph 1.4.10**.

On this being pointed out, the Department stated (August 2018) that second instalments against most of the central schemes were received in fourth quarter in each financial year and were drawn by the DDOs of the units concerned in March every year to keep the same under bank accounts for payments during the next financial year. The Department further stated that in some cases, funds were drawn by the DDOs for implementing programmes within next 60 days but the same could not be implemented within the anticipated period. The reply was not acceptable as the funds were drawn and kept in the bank accounts since 2013-14.

1.4.8.3 Utilisation Certificates

As per Rule 212 (1) of the General Financial Rules (GFRs), 2005, the Utilisation Certificates (UCs) should be submitted within twelve months of the closure of the financial year by the institution or organisation concerned.

Scrutiny of records revealed that in case of four units¹⁰, UCs of ₹ 0.68 crore against the total amount of ₹ 1.66 crore drawn between the period from November 2016 to

⁸ (i) JDA (SARS): ₹ 3.92 crore, (ii) DDA(W): ₹ 0.83 crore, (iii) EE (West): ₹ 4.23 crore, (iv) SA Dukli: ₹ 0.33 crore, (v) SA Mohanpur: ₹ 0.88 crore, (vi) SA Bishalgarh: ₹ 3.13 crore, (vii) DDA(N): ₹ 0.81 crore, (viii) SA Kadamtal: ₹ 2.00 crore, (ix) SA Gournagar: ₹ 2.02 crore, (x) SA Durgachowmuhani: ₹ 1.15 crore, (xi) DDA (South) ₹ 1.94 crore, (xii) SA Satchand: ₹ 2.45 crore and (xiii) SA Bagafa: ₹ 2.32 crore (xiv) SA, Matabari: ₹ 0.65 crore, (xv) SA, Boxanagar: ₹ 0.31 crore and (xvi) DDA, Sepahijala: ₹ 1.16 crore

⁹ (i) SA Kadamtal: ₹ 0.34 crore, (ii) SA Dukli: ₹ 0.15 crore (iii) SA Mohanpur: ₹ 0.89 crore (iv) SA Gournagar: ₹ 3.50 crore (v) SA Bagafa: ₹ 0.66 crore (vi) SARS, Agartala: ₹ 0.61 crore (vii) EE (West): ₹ 6.93 crore

¹⁰ (i) SA Kadamtal: ₹ 8.66 lakh (ii) SA Satchand: ₹ 9.85 lakh against ₹ 17.61 lakh (iii) DDA South: ₹ 23.18 lakh against ₹ 44.71 lakh (iv) SA Mohanpur: ₹ 26.64 lakh against ₹ 89.27 lakh

April 2018 pertaining to RKVY, NMSA and various civil works were submitted¹¹ without incurring any expenditure.

While accepting the fact, the Department stated (November 2018) that UCs were submitted to tap fund from the GoI in anticipation of achievement of the items for which fund were placed. Thus, failure of the competent authority *i.e.* Director of Agriculture, to ensure monitoring and utilisation of the grants, resulted in submission of fake UCs by the Department without incurring expenditure for the purpose they were granted.

Recommendation No. 2

- i. The annual budget should be prepared on a realistic basis by obtaining requirement of funds and monthly expenditure statements from every level. The Department should avoid the accumulation of unspent balances by timely spending on various programmes/ schemes and by increasing pace of implementation.*
- ii. The Department should utilise the scheme fund for the purpose for which it is drawn and ensure that UCs are submitted after incurring utilisation of funds.*
- iii. Necessary administrative action may be initiated against the officers responsible for violation of Financial Rules.*

1.4.9 Input Management

The backbone of agricultural development is access of farmers to modern agricultural inputs, which range from improved seeds, fertilisers, pesticides to machinery, irrigation, etc. Good quality seeds are critical to successful crop production while fertiliser supplies nutrients to the soil that are essential for growth. Pesticides control weeds species, harmful insects and plant diseases that afflict crops. Besides, technical knowledge and machinery enhance human labour effectiveness and increase farm productivity. Irrigation is also essential for growth as it enables off-season farming, provides potential for multiple harvests per year and brings additional land under cultivation.

1.4.9.1 Seed Management

Good quality seed is one of the most critical inputs for enhancing the productivity of crops. Seed used for sowing should be genetically pure and have high germination capacity. Breeder seed is produced from nucleus seed under the supervision of a qualified plant breeder in a research institute. This process provides for initial and recurring increase of foundation seed. Breeder seeds obtained from research institute are multiplied as foundation seeds through State Seed Multiplication Farms (SMFs) and Demonstration Farms (DFs). The foundation seeds are further multiplied as certified seeds in farms of selected progressive farmers under Registered Growers Programme. Production of a particular class of seed starting from breeder stage to certified stage is depicted in **Chart 1.4.1.**

¹¹ SA to DDA and DDA to Director

Chart: 1.4.1: Process of production of certified seeds



The seeds thus produced are processed in seed processing units and certified by seed certification agency of the Department.

(i) Production of foundation Seeds

Scrutiny of records of Joint Director, SARS revealed that there were 11 SMFs¹² and three DFs¹³ in the State where foundation seeds were produced from breeder seeds collected from different research institutes from outside of the State. The Department started production of pulses, oilseeds and jute foundation seeds in Government farms¹⁴ from 2010-11 to reduce the cost of procurement of seeds from outside of the State. The targets for production of foundation seeds in Government farms and achievement thereagainst during 2013-18 are shown in **Appendix 1.4.4**.

Audit observed that the performance of the Department in production of foundation seeds was poor and ranged from 25.97 *per cent* (2013-14) to 58.89 *per cent* (2017-18). Further, it was observed that less coverage of targeted area, which ranged from 52.63 *per cent* (2013-14) to 83.74 *per cent* (2017-18), was one of the main reasons for the poor production of foundation seeds despite the gradual increase in coverage of area as shown in **Appendix 1.4.4**.

Scrutiny of records of the two test checked SMFs (Churaibari and Nalchar) and one test checked DF (Manu) also revealed the same trend as stated below:

- a. In Nalchar farm, the cropping programme of foundation seeds in respect of oilseed and pulses was not taken up at all during 2013-18. In respect of paddy, the achievement of Nalchar farm was 39 *per cent*.
- b. The achievement of production in Churaibari farm during 2013-18 was 58 *per cent*, 50 *per cent* and three *per cent* for paddy, pulses and oilseeds respectively.
- c. In respect of Manu farm, achievement during 2013-18 in production of paddy and oilseeds was 38 *per cent* and 16 *per cent* respectively while production of pulses was taken up only during 2017-18.

Audit observed that poor performance of Government farms was attributed to non-availability of technically skilled workers and irrigation facilities, heavy rainfall, cattle grazing, absence of fencing, *etc.*

¹² (i) Avanga, (ii) Amlighat, (iii) Churaibari, (iv) Gakulpur, (v) Hichacherra, (vi) Karamcherra, (vii) Kathaliacherra, (viii) Nalchar, (ix) Rankhang, (x) Rupaichari and (xi) Teliamura

¹³ (i) Bankaraibari, (ii) Lalcherra and (iii) Manu

¹⁴ Seed Multiplications Farms (SMFs) and Demonstration Farms (DFs)

(ii) Shortfall in production of Certified Seeds

Certified seeds are produced in progressive farmers' fields under Registered Growers Programme (RGP). For this purpose, registered farmers were provided with foundation seeds at subsidised rates. The seeds so produced by the farmers were to be procured by the Department for certification.

It was noticed in audit that the production trend of paddy seeds was close to targets exhibiting more than 85 *per cent* achievement. However, shortfall in production of oilseeds ranged from 9.14 *per cent* (2014-15) to 60.62 *per cent* (2017-18); while, the production in respect of pulses and jute seeds ranged from 13.50 *per cent* (2017-18) to 38.39 *per cent* (2014-15) and from 3.73 *per cent* (2016-17) to 23.22 *per cent* (2015-16) respectively (**Appendix 1.4.5**).

Shortfall in production of foundation and certified seeds was one of the reasons for non-achievement of self-sufficiency in food grains production in the State.

The Department stated (August 2018) that production target could not be achieved due to delay in arrival of breeder seeds from outside of the State, delay in sowing, lack of irrigation facilities and open grazing due to absence of boundary fencing, non-availability of skilled workers and unfavourable weather conditions. Reply was not acceptable as fixation of target for production of seeds was not proportionate to expansion of area under cultivation.

During the Exit Conference, it was assured that action would be taken to attain self-sufficiency in production of high yielding hybrid seeds.

1.4.9.2 Nutrient management

Chemical fertilisers as well as organic manure are to be used adequately and in a balanced manner to improve agricultural production.

(i) Performance of Soil Testing Amenities

National Mission for Sustainable Agriculture (NMSA) has been formulated by GoI for agricultural growth by promoting sustainable use of scarce natural resources (*e.g.* soil, water, *etc.*) through appropriate location specific measures. Soil Health Management (SHM) and issue of Soil Health Cards (SHCs)¹⁵ are important interventions under NMSA to provide balanced and integrated use of nutrient in fertilisation process.

Guidelines of SHM under NMSA provides for setting up of new Soil Testing Labs (STL) and Mobile Soil Testing Laboratories (MSTL) and strengthening existing STLs along with the norms of adopting ten villages by each STL. Audit observed that there was one well-established STL at AD Nagar established in 1972 while three new STLs and two MSTLs were established by the Department in different years¹⁶ for soil

¹⁵ A Soil Health Card is used to assess the current status of soil health and, when used over time, to determine changes in soil health that are affected by land management.

¹⁶ STL at Panisagar and Salema (2017-18) and Udaipur (Not available) while Two MSTL in 2011-12 and 2015-16 respectively.

analysis. It was also observed that only one STL at SARS, AD Nagar was functional. Remaining three STLs¹⁷ could not be put to operation for want of dedicated manpower and installation of lab equipment. On the other hand, out of two, one MSL purchased in the year 2011-12 at ₹ 41.50 lakh, was lying non-functional since June 2017 due to non-replacement of unserviceable lab equipment (Flame Photometer and Kel Plus) and non-execution of minor repairing works like electrification, air conditioning and fitting/ fixing of equipment in the mobile van. Thus, the Department had only one functional STL and one MSL for 1,059 villages in the State against the norms of one STL for 10 villages as per guidelines.

Scrutiny of records revealed that against the combined target of 1,09,878 samples, the functional STL at AD Nagar and the MSL analysed only 81,544 samples during 2013-18 with shortfall of 25.79 *per cent* during that period as shown in **Table 1.4.3**. Regarding SHCs, the Department provided 2,03,213 SHCs to the farmers during 2013-18 against the target of 2,25,978.

Table 1.4.3 Details of testing of soil samples

Year	Target			Achievement			Shortfall (per cent)
	Mobile Lab	State Lab	Total	Mobile Lab	State Lab	Total	
2013-14	11000	24000	35000	6677	10869	17546	49.87
2014-15	6094	10459	16553	1693	9549	11242	32.08
2015-16	7250	12750	20000	2949	12078	15027	24.87
2016-17	7100	14725	21825	4550	16415	20965	3.94
2017-18	5650	10850	16500	3137	13627	16764	Nil
Total	37094	72784	109878	19006	62538	81544	25.79

Source: information furnished by the Department

Audit observed that the reason for shortfall in analysing soil samples was shortages of manpower for soil testing at SARS, AD Nagar and MSLs. To meet manpower requirement, a proposal for posting of three Agriculture Officers, one Agriculture Assistant and five laboratory attendants/ farm workers was sent (June 2015) to the Directorate by Joint Director, SARS. However, no progress was made in this regard till August 2018. Moreover, failure of the Department to make three STLs and one MSL operational also restricted the scope for analysis of more soil samples and issue of SHCs.

Scrutiny of the records further revealed that a sum of ₹ 2.06 crore, out of total fund of ₹ 2.98 crore (inclusive of State share: ₹ 0.29 crore), remained unspent due to delay in finalisation of tender for procurement of soil testing equipment for STLs and MSLs. The Department stated (August 2018) in reply that supply order for machineries and equipment for the MSL had been issued (April 2018) while equipment, glassware and chemicals were installed (September 2018–November 2018) in STLs at Panisagar and Udaipur.

Non-functioning of three STLs and one MSL restricted the scope for analysis of soil samples and issue of SHCs.

¹⁷ At Panisagar, Salema and Udaipur

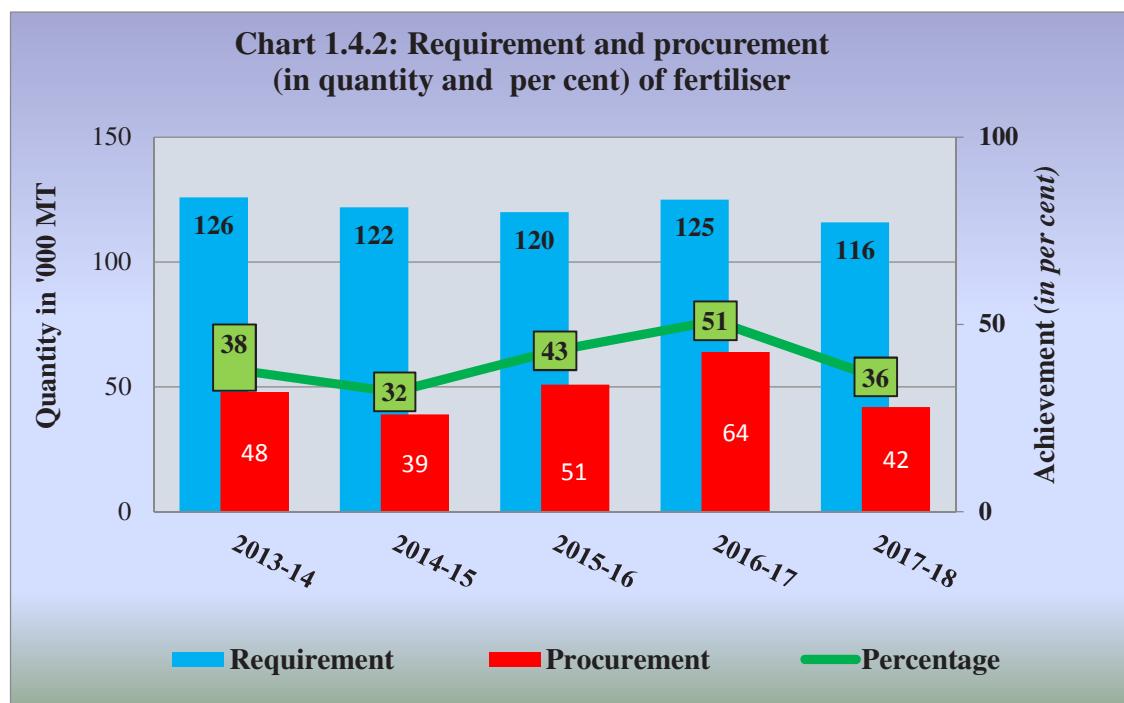
Recommendation No. 3

The Department should take expedient steps to operationalise all the existing STLs and MSTLs with required manpower and machineries to optimise the performance of soil testing amenities for better nutrient management based on soil conditions.

(ii) Procurement of fertilisers

Proper input management consists of timely procurement and issue of agricultural inputs economically, efficiently and effectively after assessment of actual requirement. The requirement of fertiliser was estimated by the Department based on the recommended dose of fertilisers for various crops. Three main chemical fertilisers e.g. Single Super Phosphate (SSP), Muriate of Potash (MOP) and Urea were procured by the Department and distributed to farmers through sub-seed stores at subsidised rate. Fertilisers were procured by the Department from selected Government agencies through invitation of tender by placement of indents as per requirement from time to time. Apart from Government supply, fertilisers were also brought through private supply chain for retail sale in open markets in the State.

Scrutiny of records revealed that against the total requirement of 6,09,550 MT, the procurement of fertiliser in the State through Government and private channel was only 2,44,414 MT (*i.e. 40.09 per cent* of the requirement) during 2013-18. The Department spent ₹ 139.55 crore on procurement of fertilisers from Government agencies during 2013-18 (**Appendix 1.4.6**). Procurement of fertiliser remained far below the actual requirement as depicted in **Chart 1.4.2**.



The gap between requirement and procurement of fertiliser exhibited gradual decline during 2013-18 except 2015-16 and 2016-17. There was persistent shortfall in procurement to meet the normative requirement of fertilisers in every year. As a

result, there was an imbalance in use of fertiliser in terms of Nitrogen, Phosphorus and Potassium (NPK) in the State. As evident in the 29th report of Standing Committee on Agriculture (16th Lok Sabha, 2015-16) NPK consumption ratio for Tripura was 2.2:1.7:1 which was less than desirable ratio of 4:2:1 in 2014-15.

The Department stated (August 2018) that due to short release of fund from Finance Department; fertilisers could not be procured as per requirement from Government channel. The Department further stated (March 2019) that, fertilisers so procured were fully utilised in each cropping season. This is indicative of the fact the Department failed to ensure availability of fertilisers as per requirement. Thus, the shortfall of around 60 *per cent* in procurement against the requirement (**Appendix 1.4.6**) of fertilisers to the farmers had an adverse effect on production and productivity of the crops.

1.4.9.3 Pesticide management

Pesticides are chemical compounds that are used to kill pests including insects, rodents, fungi and weeds. These are used to kill pests that damage crops. Pesticides are toxic to other organisms including human and need to be used safely.

For ensuring distribution of quality pesticides, the Department established a State Pesticide Testing Laboratory (SPTL) at Agartala in 2006. As per Insecticides Act, 1968 and Insecticides Rules, 1971 of GoI framed thereunder, the Insecticide Inspectors were responsible for collection of samples at different selling points under their jurisdiction and sending the same to the SPTL for testing. Rule 27 (1) of the Insecticide Rules, 1971 stipulates that the Insecticide Inspector should inspect not less than three times in a year, all establishments/ shops selling insecticides within the area of his jurisdiction.

As per directions of the Department, the inspector was required to draw at least one sample from each sale point during each inspection. Further, the Department also fixed the annual target for collection of 400 samples for testing during 2013-17 and 300 samples during 2017-18. Year-wise position of samples collected and tested is shown in the **Table 1.4.4**.

Table 1.4.4: Details of samples collected and tested

(*Figures are in numbers and shortfall in per cent*)

Year	No. of shops in the State	No. of samples to be collected (No. of shops x 3)	Target fixed by the State Government for testing of samples	No. of Insecticide Inspectors in the State	Details of testing of samples at SPTL		Samples sent outside the State for testing	Shortfall in testing against the target of 400 samples
					Received	Tested		
2013-14	487	1461	400	63	14	13	1	96.5
2014-15	512	1536	400	66	45	37	8	88.75
2015-16	389	1167	400	69	29	15	14	92.75
2016-17	429	1287	400	86	75	22	53	81.25
2017-18	549	1687	300	86	176	55	121	41.34
Total	7138	1900	370		339	142	197	

Source: Information furnished by the Department

It could be seen from **Table 1.4.4** that the Department fixed the annual target of collection of samples on the lower side than the number of shops available. The annual target for collection and testing of samples fixed by the Department was 400 during 2013-17 while 300 for 2017-18. Therefore, 1,900 samples were targeted to be collected for testing against the requirement of 7,138 samples.

Though, there was gradual increase in collection and testing of samples yet there was substantial shortfall in each year against the target. Only 339 samples were collected during the five years resulting in shortfall by 82.16 *per cent*. During 2013-18, 24 samples (7.08 *per cent*), out of 339 samples were found sub-standard. Further, out of 339 samples received, only 142 samples (42 *per cent*) could be tested within the State due to non-availability of required equipment¹⁸ and technical manpower¹⁹ in the SPTL and remaining 197 samples (58 *per cent*) were sent to outside the State for testing.

Moreover, it could be seen that all the shops were not inspected even once during the year by the inspectors as per norms stipulated in the rules. Therefore, due to laxity on the part of the inspectors, the target for collection of samples fixed by the Department could not be achieved. Due to less testing of samples, presence of permissible/ accepted level of chemicals remained unevaluated and therefore, the quality of the pesticides sold/ distributed to the farmers was not ensured.

While accepting the fact, the Department stated (August 2018) that necessary action would be taken to ensure quality of pesticides in the state.

Recommendation No.4

The Department should judiciously use agro chemicals and encourage organic farming in the State to maintain soil health for sustainable agriculture and to increase the production.

1.4.9.4 Farm power and machineries management

Farm power, an essential input in agricultural operation, refers to the sources of mobile²⁰ and stationary²¹ power utilised in farming work. Farm power availability per unit area *i.e.* kilowatt/ hectare (kW/ha) is one of the widely used indices of the level of farm mechanisation. As involvement of human and animal power has shown a decreasing trend in farming sector, to substitute them, farm mechanisation is the key factor for timely and cost effective farm operation, increasing crop intensity and improving farm power sources of the State.

¹⁸ Spectrophotometer, PH meter, Sieve shakers, *etc.*

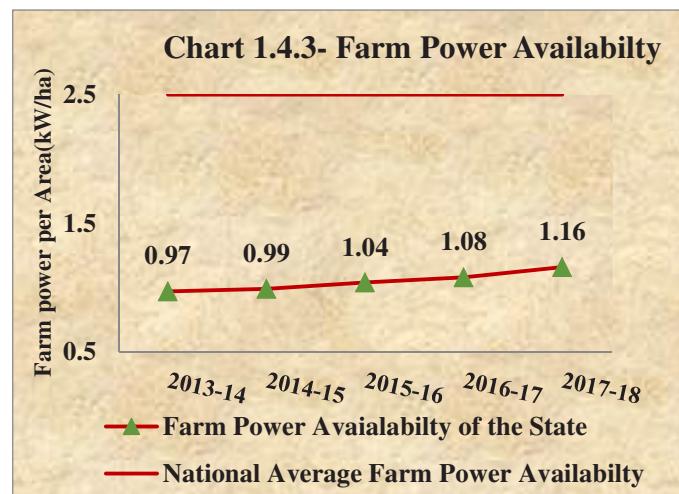
¹⁹ Instrument Technician, Lab Technician and Scientific Assistant.

²⁰ Source of mobile farm power is derived from tractor, power tillers including human & animal resources used in tilling operation and self-propelled machineries (*e.g.* combines, dozers, reapers & sprayers)

²¹ Source of stationary farm power is obtained from oil engines and electrical motors (*e.g.* pump sets, threshers & sprayers) used in irrigation, threshing, post-harvest operation and other stationary operations

The Department implemented farm mechanisation by incurring expenditure of ₹ 20.60 crore on subsidy to the farmers for distribution of different farm implements under National Food Security Mission (NFSM), National Mission on Oil Seeds and Oil Palm (NMOOP) and Rashtriya Krishi Vikas Yojana (RKVY) schemes during 2013-18. Scrutiny of records revealed that distribution of farm implements like knapsack sprayers, power tillers, manual paddy threshers and multi-crop threshers had exceeded targets while power paddy thresher, manual weeders, sprinkler set, mobile rain gun were not provided to the farmers as per target set by the Department during 2013-18. Target for distribution of harvesting equipment (*e.g.* self-propelled-vertical conveyor reaper, shrub master and reaper binder, *etc.*) was neither fixed by the Department nor were any achievement recorded in this regard in any financial year (Appendix 1.4.7).

Therefore, distribution of farm implements by the Department was limited to few machines and equipment due to which farm power availability per ha exhibited slow progression from 0.97 kW/ha to 1.16 kW/ha during 2013-18 and it remained lower than the national average of farm power availability of 2.5 kW/ha. This is the one of the reasons for stagnation in the productivity of major crops (Chart 1.4.3).



In order to increase the farm power availability in the State, a State level task force constituted in 2015-16 under the chairmanship of the Principal Secretary, Agriculture Department, Government of Tripura recommended to provide subsidy up to 90 *per cent* for machineries like transplanter, harvester, power tillers, drum seeders, power sprayers, *etc.* The task force also recommended special thrust on use of mini tractors (*i.e.* 10 hp to 20 hp). The recommendations of the State level task force has not been adopted as of August 2018.

The Department stated (August 2018) that farm machineries were distributed among the farmers based on the availability of fund, approved suppliers of the equipment, list of selected beneficiaries and demand among the farmers. The Department further stated that demand for tractors is likely to improve in the coming years due to increase in subsidy for the same by GoI. Regarding low farm power availability in the State, the Department stated in their reply that small and fragmented agricultural land reduced the scope of use of big machines like harvesters in the farmer's field.

1.4.9.5 Micro irrigation scheme

Water is one of the most critical inputs for agriculture. To achieve self-sufficiency in production of food grains, the Department took initiative to cover marginal arable and

slope land under Micro Irrigation by installing Small Bore Deep Tube Wells (SBDTWs) by incurring expenditure/ liability of ₹ 132.47 crore²² during 2013-18 under schemes like Special Plan Assistance (SPA), NFSM, Rural Infrastructure Development Fund (RIDF) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). The User Committee²³ is responsible for overseeing the implementation of the work under these schemes.

The Department targeted installation of 5,336 SBDTWs during 2013-18 with a view to covering 10,672 ha²⁴ under irrigation. Analysis of records revealed that against the target of 5,336 projects, 2,342 SBDTWs (43.89 *per cent*) were commissioned. Out of commissioned SBDTWs, 2,293 SBDTWs were put to operation leaving 49 SBDTWs non-functional even after commissioning due to lack of maintenance and follow up²⁵ by the respective User Committees. Installation of the remaining 2,994 SBDTWs²⁶ was incomplete and at different stages as of July 2018 (**Appendix 1.4.8**).

In reply to audit, the Department stated (August 2018) that against 2,994 SBDTWs, 1,142 would be completed within time frame, work of 906 SBDTWs were not taken up either due to non-availability of site or paucity of funds while remaining 946 SBDTWs could not be commissioned due to non-availability of electric service connection. Further, it was stated that 49 SBDTWs were lying non-functional after commissioning due to disconnection of power supply due to non-payment of electric bills by the User Committees or absence of proper maintenance.

The reply was not acceptable. As per work order, the SBDTW was required to be completed within the 150 days of issue of the work order. Thus, lack of follow up, improper planning and site selection deprived the farmers of an area of 5,988 ha (2,994 x 2 ha) of irrigation benefits.

For early completion of the SBDTWs, it was assured during the Exit Conference that the matter would be taken up with the Rural Development Department for providing funds under MGNREGS.

Recommendation No. 5

- i. *The Department should ensure availability of fertilisers, seeds, distribution of farm machineries and completion of micro irrigation projects.*

²² Expenditure: ₹ 83.08 crore *plus* Liability: ₹ 49.39 crore

²³ All the benefited farmers are the members of the User Committee. One of them or elected chairman/ vice-chairman/ member of concerned Gram Panchayat (GP)/ Village Committee (VC) may be selected as a chairman of the committee. Besides, Village Level Worker (VLW)/ Agri-assistant of the concerned GP/ VC is the Member Secretary and one member of the committee is to be selected as cashier/ treasurer. The income of the user committees generated from the monthly contribution of the members as decided by the committee in its resolution

²⁴ Two ha land to be covered by each SBDTW. 10,672 ha land to be covered by 5,336 SBDTWs

²⁵ Maintenance and management of the scheme is to be looked after by the User Committee under the technical guidance of Junior Engineer, Agri or Executive Engineer, Agri. For over all monitoring of the schemes and utilisation of water through SBDTW is to be carried out by the User Committee with the help of Agri Sector Officer or Superintendent Agriculture as per necessity

²⁶ Sinking of SBDTW in progress: 1,142, lack of power connection: 946, works not started yet: 906

- ii. Necessary administrative action may be initiated against the Pesticides Inspectors who failed to discharge their duties of Inspection of shops as per the targets assigned to them.

1.4.10 Programme management

Impact of implementation of the flagship schemes of Government of India e.g. Rashtriya Krishi Vikas Yojana, National Food Security Mission and National Mission on Oilseeds and Oil Palm on production level of the State during 2013-18 is discussed in **Paragraphs 1.4.10.1 to 1.4.10.3**.

1.4.10.1 Rashtriya Krishi Vikas Yojana

The Rashtriya Krishi Vikas Yojana (RKVY) was launched by GoI in 2007-08. The scheme was fully funded by GoI. The State Government had introduced the project namely, System of Rice Intensification (SRI) under RKVY for vertical increase in production (*i.e.* yield) of food grains.

(i) System of Rice Intensification

Scrutiny of records of 10 Superintendents of Agriculture (SAs) selected for PA revealed that:

- for popularisation of SRI cultivation, assistance of ₹ 3,918 per ha (kind assistance on fertiliser component *plus* cash assistance for preparation of nursery bed and intercultural operation) was to be provided to the beneficiaries/ farmers selected by PRIs for popularisation of SRI cultivation where six basic principles²⁷ were to be followed. Rate for kind and cash assistances was fixed by the Department every year. Audit observed that the SAs, Bishalgarh and Dukli did not follow the prescribed assistance norms and resultantly, cash assistance of ₹ 2.07 crore²⁸ during 2013-18 was not provided to the farmers belonging to the area of 14,950.55 ha.
- the Department decided (July 2015) to promote hybrid paddy cultivation through SRI with financial assistance of ₹ 7,500 per ha (in-kind assistance of ₹ 4,764 per ha *plus* cash assistance of ₹ 2,736 per ha). Details of the assistance provided in 10 test checked SAs are shown in **Table 1.4.5**.

**Table 1.4.5: Assistance provided for promotion of hybrid paddy cultivation through SRI
(Area covered in ha, Assistance in crore)**

Year	Details of in-Kind Assistance provided					Details of Cash Assistance provided				
	Area	Normative @₹ 4764/ha	Actual	Shortfall	Per cent	Area	Normative @₹ 2736/ha	Actual	Shortfall	Per cent
2015-16	21,726.94	10.35	7.68	2.67	25.80	21,726.94	5.94	5.49	0.45	7.58
2016-17	19,016.19	9.06	7.10	1.96	21.63	16,034.95	4.39	3.99	0.40	9.11
2017-18	21,266.50	10.13	5.24	4.89	48.27	20,166.5	5.52	4.30	1.22	22.10
Total	62,009.63	29.54	20.02	9.52	32.23	57,928.39	15.85	13.78	2.07	13.06

Source: Information furnished by SAs

²⁷ Single seeded transplanting, age of plant, plant to plant spacing, row to row spacing, watering and timely weeding, etc.

²⁸ 2013-14: ₹ 0.66 crore (5332.71 ha x ₹ 1238/ha), 2014-15: ₹ 0.25 crore (2037.30 ha x ₹ 1238/ha), 2015-16: ₹ 0.54 crore (3531.78 ha x ₹ 1521/ha), 2016-17: ₹ 0.60 crore (3933.86 ha x ₹ 1535/ha) and 2017-18: ₹ 0.02 crore (114.90 ha x ₹ 1535/ha)

It can be seen from **Table 1.4.5** that there was shortfall in assistance under kind component (valued ₹ 9.52 crore) to the extent of 26 *per cent*, 22 *per cent* and 48 *per cent* respectively during the last three years under kind assistance. Further, there was overall shortfall of 13.06 *per cent* in cash component, which corresponded to short assistance of ₹ 2.07 crore during 2015-18. Therefore, farmers having an area of 4,081.24 ha²⁹ though provided assistance in-kind, were not provided cash assistance during 2015-18.

In reply, the SAs, Bishalgarh and Dukli stated (November 2018) that non-availability of fund was one of the reasons for providing less cash assistance. Besides, the cash assistance were also not provided to those farmers who did not follow six basic principles. However, as per records, it was the responsibility of the Department to provide technical guidance to the farmers to follow six basic principles during cultivation under SRI.

Further, SA, Bishalgarh also stated that online Identity Document (ID) not being created for Direct Benefit Transfer (DBT) was also one of the reasons for not providing the cash assistance. This part of the reply is not acceptable as the creation of ID for DBT was the responsibility of the Department.

It was, however, assured during the Exit Conference that the Department would take necessary action in implementation of six basic principles of System of Rice Intensification so that productivity of rice in the State would increase.

(ii) Infrastructure and assets

Implementation of two major infrastructural projects under RKVY namely, ‘Mini Modern Rice Mill’ and ‘Mini bio-fertiliser production centre’, was covered by audit as detailed below:

(a) Mini Modern Rice Mill

In conventional method of milling, 10-15 *per cent* of rice *i.e.* 75,000-80,000 Metric Tonne (MT) (approx.) of rice is lost every year in Tripura. To reduce loss of rice in conventional milling process and to popularise the HYV rice having long and medium slender grain, the Department decided (2013-14) to establish 10 Mini Modern Rice Mills with capacity of two MT paddy per hour each in different rice growing belts of the State having satisfactory production of paddy every year. The Department considered two MT per hour processing capacity for each rice mill so that the husk generated during the milling process would be enough to meet the requirement of fuel for running the boiler machine to generate steam for parboiling and drying process in the plant. Besides, the plant with two MT per hour capacity would also counter the problem of processing losses and ensure optimal yield in processing as per Food Corporation of India (FCI)’s guidelines.

Accordingly, the expression of interest (EoI) was invited (February 2014) for establishment of 10 Rice Mills. But considering the huge one-time cost, the

²⁹ 62,009.63 ha - 57,928.39 ha

Department later decided (May 2014) to set up only two rice mills of two MT capacity each *i.e.* one Parboiling Rice Mill at Udaipur and one Raw Rice Mill at Kumarghat on turnkey basis in the 1st phase. In response to EoI, two firms submitted their tenders. The Department selected Milltec Machinery Private Limited (a Bangalore based firm) among the two firms, for supply, erection and commissioning of machineries and equipment for two rice mills at a total cost of ₹ 4.82 crore (including one month's operation and maintenance cost). Work order was issued (August 2014) in favour of the agency with the stipulation to complete the work within 120 days. Construction of milling shed was to be taken up departmentally as per the condition of the EOI.

Construction of rice mill at Kumarghat was not taken up by the agency due to non-allotment of proposed land by Sub-Divisional Magistrate concerned. On the other hand, rice mill at Udaipur though completed (August 2016) at a cost of ₹ 3.21 crore (agency's payment up to April 2016 of ₹ 2.79 crore *plus* departmental expenditure of ₹ 42.24 lakh on construction of milling shed) could not be put to operation as the Department could not arrange minimum requirement of 32 MT paddy for two batches (*i.e.* 2 MT paddy per hour *multiplied* by 8 hours *i.e.* 16 MT per batch) for full loaded trial run of parboiling, drying and milling section to ensure optimal milling output of the plant. Resultantly, the plant remained idle for eight months without any productive usage and ultimately the trial run was conducted (May 2017) by the agency with 4.4 MT paddy provided by the Department which was only 13.75 *per cent* of the minimum requirement of 32 MT. The project was finally handed over by the agency to the Department in July 2017. However, failing to arrange requisite raw input of 16 MT paddy per day at the latter stage, the project could not be made operational and plant remained idle (August 2018). The Department planned to establish Mini Modern Rice Mills in the rice growing belts of the State to ensure uninterrupted supply of paddy. However, as majority of farmers in Tripura are holding small land, it was not possible to obtain the required paddy to feed up the plant on daily basis. Besides the Department had not adopted any policy to procure paddy from farmers directly.

On this being pointed out, the Department stated (August 2018) that effort had been made by the Department to lease out the plant on rental basis by inviting tender twice but no party had shown interest. Thereafter, to make the project more appealing to potential bidders, the Department had estimated ₹ 1.12 crore for creation of some additional infrastructures in the plant like installation of Colour Sortex machine, Diesel Generator sets, Pre-cleaner, weigh bridge, *etc.* which had not been incorporated in the scope of work. However, Administrative Approval and Technical Sanction were not accorded by the competent authority (August 2018).

Thus, improper feasibility study with regard to demand and non-availability of input (paddy) resulted in idle expenditure of ₹ 3.21 crore on construction of rice mill at Udaipur along with the liability of ₹ 1.12 crore to be borne by the Department at later stage on additional works of the plant for its utilisation. Therefore, the aim of the

Department to minimise the loss of rice in conventional milling process remained unattained even after lapse of more than four years after the decision was taken to establish Mini Modern Rice Mills.

(b) Mini bio-fertiliser production centre

Bio-fertiliser such as Rhizobium, Azatobactor, Azospirillum and Potash Mobilising Microorganism (PSB), helps in plant growth, protection and nutrition. They are widely accepted as low cost supplements to chemical fertilisers and environment friendly for maintaining soil health for sustainable agriculture.

In order to popularise the use of bio-fertiliser, the Department decided in 2007-08 to establish mini bio-fertiliser production centres at 10 locations³⁰ with annual production capacity of 50 MT (5 MT each) and allocated ₹ 5.01 crore³¹ for this purpose. The centres were set up at a cost of ₹ 4.93 crore which included ₹ 3.18 crore for civil and electrical works and ₹ 1.75 crore for plant and machineries.

Scrutiny of records revealed that the construction of the buildings for the centres was completed by 2010-11 (except at Kalacherra, which was completed in 2013-14) but the plant and machineries were supplied in 2016-17 only as there was delay in tendering process and supply of plant and equipment due to imprudent decision of the Department. Thus, the centres were handed over in June-July 2016 to the respective SAs. Further, out of the 10 centres, only five centres (at Amarpur, Bagafa, Teliamura, Jirania and Mohanbhog) were put to operation and could produce only eight *per cent* (2.05 MT) of annual capacity of 25 MT (5 MT each). Production in remaining five centres could not be started (September 2018). The low production in the five centres and non-production in the remaining centres were attributed mainly to non-allocation of separate fund to procure raw materials, non-posting of dedicated staff and electrical load problem.

Therefore, due to failure to make the five production centres operational and underutilisation of remaining centres, an investment of ₹ 4.93 crore largely became unfruitful and intended benefits for which the centres were established, did not accrue.

1.4.10.2 National Food Security Mission

National Food Security Mission (NFSM) was launched in 2007 with the target of additional production of 25 million MT of food grains comprising rice, wheat, pulses and coarse cereals by the end of twelfth plan at national level. The scheme provides for cluster demonstration farming in 10 ha area for hilly and north eastern states. As per the information provided by the Department, NFSM was implemented in the State during 2013-14 to 2017-18 and out of ₹ 105.92 crore released by GoI during 2013-18, an expenditure of ₹ 104.26 crore was incurred during the period.

³⁰ (i) Amarpur, (ii) Bagafa, (iii) Bishalgarh, (iv) Jirania, (v) Kumarghat, (vi) Mohanbhog, (vii) Teliamura, (viii) Rajnagar, (ix) Satchand and (x) Kalacherra, Salema

³¹ RKVY: ₹ 3.03 crore and State Plan: ₹ 1.98 crore

It was noticed from the progress reports furnished by the Mission Director³², NFSM to GoI that the State had reported 100 *per cent* achievement (both physically and financially) during 2013-18 in the implementation of the scheme. But test check of records for the period 2013-18 maintained by four DDAs³³ revealed significant shortfall in implementation of various interventions in respect of rice, pulses and coarse cereals as shown in **Table 1.4.6**.

Table 1.4.6: Target and achievement in implementation of interventions under NFSM

Sl. No.	Interventions implemented in four District	Target (T), Achievements(A) and shortfall in <i>per cent</i> (S) during 2013-18								
		Rice			Pulses			Coarse Cereal		
		T	A	S	T	A	S	T	A	S
1.	Conducting cluster demonstrations (area covered in ha)	24422	23019	5.74	1846	1377	25.41	-	-	-
2.	Distribution of seeds (in ql.)	52433	32911	37.23	3933	2085	46.99	1089	340	68.78
3.	Distribution of micronutrients (area covered in ha)	49708	35415	28.75	1936	530	72.62	-	-	-
4.	Distribution of liming (in ha)	14502	8102	44.13	2619	490	81.29	-	-	-
5.	Distribution of bio-fertiliser (in ha)	-	-	-	2841	939	66.95	-	-	-
6.	Distribution of Plant Protection Chemical (PPC) (in ha)	18969	6680	64.78	3172	743	76.58	-	-	-
7.	Distribution of farm implements (in nos.)	19182	4430	76.91	1757	428	75.64	-	-	-
8.	Demonstration on Improved Technology (in ha)	-	-	-	-	-	-	1729	924	46.56

Source: progress reports furnished by DDAs to the Mission Director

It can be seen from **Table 1.4.6** that in case of rice, there was shortfall to the extent of 37 *per cent* in distribution of seeds, 29 *per cent* in distribution of micronutrients, 44 *per cent* in distribution of liming, 65 *per cent* in distribution of Plant Protection Chemical (PPC) and 77 *per cent* shortfall in distribution of farm implements during 2013-18. In case of pulses, considerable shortfall registered in distribution of micronutrients (73 *per cent*), distribution of liming (81 *per cent*), distribution of bio-fertiliser (67 *per cent*), Plant Protection Chemical (PPC) (77 *per cent*) and distribution of farm implement (76 *per cent*) while distribution of seeds exhibited moderate achievement of 53 *per cent*. Achievement in respect of conducting cluster demonstrations in case of rice was satisfactory (95 *per cent*) while it was 75 *per cent* in case of pulses. For coarse cereal, two interventions namely distribution of seeds and demonstration of improved technology exhibit shortfall of 69 *per cent* and 47 *per cent* respectively. Therefore, it was evident that the progress of implementation reported to GoI did not reflect the true picture of the programme implementation and its achievement.

The matter was referred (August 2018) to the Department and reply is awaited (November 2018).

³² Joint Director, SARS discharges duty of Mission Directorate, NFSM

³³ DDA West, DDA North, DDA South and DDA Sepahijala

1.4.10.3 National Mission on Oil Seeds and Oil Palm

For encouraging cultivation of oilseeds including oil palm and Tree Borne Oilseeds (TBOs), National Mission on Oilseeds and Oil Palm (NMOOP), a Centrally Sponsored Scheme (CSS) was launched by GoI in 2014-15. The Scheme comprised of three Mini Missions (MMs) namely MM-I for Oilseeds, MM-II for Oil Palm and MM-III for TBOs. The Department started Mini Mission I and III in the State from 2014-15 while they did not implement MM-II.

Under the Mini Mission-I, the target was to achieve 1,328 kg/ha productivity of oil seeds, from the prevailing average productivity of 1,081 kg/ha at national level by the end of twelfth plan (2012-17) *i.e.* to increase productivity by 247 kg/ha (average annual growth rate of productivity being 4.57 *per cent*). To achieve this objective, financial assistance was provided for production and distribution of seeds, plant protection equipment, and distribution of micronutrients, bio-fertilisers, bio-pesticides, seed storage bins and transfer of technology through block demonstrations. The Department formulated strategies for increasing production and productivity of oilseeds in the State through above-mentioned interventions under NMOOP.

Scrutiny of records revealed the following:

- a. there was shortfall to the extent of 30 *per cent* in block demonstration, 86 *per cent* in distribution of production inputs, 78 *per cent* in distribution of plant protection equipment (PPE) and 65 *per cent* in seed storage bins during 2014-18 in four DDAs selected for PA (**Appendix 1.4.9**).
- b. during 2014-18, there was shortfall in production of oil seeds ranging from 36 *per cent* (2015-16) to 46 *per cent* (2014-15) and shortfall in productivity in oil seeds ranged from 11 *per cent* (2014-15) to 38 *per cent* (2015-16). However, Audit observed that the targeted production was not achieved due to non-achievement of coverage of targeted area³⁴ by the Department during 2014-18.

Though the productivity of oilseeds increased from 758 kg/ha (2013-14) to 814 kg/ha (2017-18) during the year 2014-18, the fact however, remained that due to non-achievement of targeted interventions, the Department could not achieve the targeted national average *i.e.* 1,328 kg/ha even after spending ₹ 10.02 crore.

Recommendation No. 6

- i. *The Department should ensure efficient use of all created infrastructures like Soil Testing Labs, SBDTWs, Mini Modern Rice Mills, and mini bio-fertiliser production centres to their fullest capacity.*
- ii. *The Department should ensure that SRI scheme is implemented as per the prescribed norms and interventions under NFSM and NMOOP schemes are implemented as per target to attain self-reliance.*

³⁴ Targeted area- 72,872 ha, achieved area -53,612 ha

1.4.11 Production of major crops

The Department aimed at enhancing production of food grains during twelfth plan by increasing the productivity to meet the requirement of the State.

Agricultural productivity requires seeds that enable crops to withstand environmental and biological stresses, crop protection solutions, modern irrigation practices, fertilisers, farm mechanisation and plant breeding³⁵, etc. The requirement of food grains *vis-a-vis* actual production and productivity during 2013-18 in the State are shown in **Table 1.4.7**.

Table 1.4.7: Details of production, productivity and coverage of area under major crops

Year	Requirement of food grains (in lakh MT)	Area covered (in lakh ha)	Actual production of food grains (in lakh MT)	Shortfall (in lakh MT)	Productivity MT/ha
2013-14	8.66	2.71	7.27	1.39	2.68
2014-15	8.79	2.74	7.62	1.17	2.78
2015-16	8.92	3.01	8.23	0.69	2.73
2016-17	9.05	3.17	8.53	0.52	2.68
2017-18	9.18	3.19	8.54	0.64	2.67

Source: Departmental records

It can be seen from **Table 1.4.7** that the gap between the requirement and production of food grains narrowed during 2013-18. However, productivity of food grains remained almost stagnant and ranged from 2.67 MT (2017-18) to 2.78 MT (2014-15). This implied that though the production had increased, it had been more on account of expansion of area under cultivation rather than increase in productivity, thereby raising questions on the effectiveness of the various schemes being implemented to improve productivity.

As a special drive, the Department planned for additional production of 0.82 lakh MT food grains in 2017-18 over the production of 2016-17 by giving emphasis to promotion of hybrid seeds, SRI technology, soil amelioration and bringing additional areas under cultivation. Scrutiny of records, however, revealed that the Department did not achieve the additional target mainly due to shortfall in procurement of fertiliser, production of seeds and deficiencies in programme implementation like NFSM and RKVY.

Audit further noticed that to meet the demand of increasing population, the State depended on the food grain procured from the others states, which implied that the State did not achieve self-reliance on food grain production.

In reply to audit, the Department stated (October 2018) that the production and productivity of the food grains was higher as compared to national average. However, the Department remained silent on various issues raised by audit *e.g.* the gap between requirement and production of food grains, additional targets set by the

³⁵ Plant breeding is the science of optimising a plant's genetic make up to produce desired characteristics. Through plant breeding techniques, a farmer can produce higher yielding crops that are better in quality, tolerant to environmental pressures, resistant to pests & diseases and tolerant to insecticides & herbicides.

Department and non-achievement of self-sufficiency, which was targeted to be achieved by the end of the twelfth five-year plan. Resultantly, self-sufficiency could not be assured in the State.

A case study regarding self-sufficiency in case of rice (staple food of the people of the State) is given below:

Case Study

As per information furnished by the Department, the State had an actual production of rice of 38.78 lakh MT against the projected requirement of 41.04 lakh MT (**Appendix 1.4.10**) showing a deficit of 2.26 lakh MT during 2013-18, which was *5.5 per cent* below the required level. However, information collected by audit from Food & Civil Supplies and Consumer Affairs Department, Government of Tripura showed that 15.08 lakh MT rice was procured by the State with an average of three lakh MT each year from other states through FCI for dispersal at the Fair Price Shops under Public Distribution System (PDS) during 2013-18 as shown in **Table 1.4.8**.

Table 1.4.8: Details of requirement, production and procurement of rice through PDS (in lakh MT)

Year	Projected Requirement of Rice	Actual Production of Rice in the State	Rice procured for PDS supply
2013-14	7.97	7.11	3.30
2014-15	8.09	7.47	3.36
2015-16	8.21	7.95	2.98
2016-17	8.33	8.15	2.82
2017-18	8.45	8.10	2.62
Total	41.04	38.78	15.08

It can be seen from **Table 1.4.8** that even after meeting *94.50 per cent* projected requirement of rice through domestic production, the State was still dependent on PDS to ensure stable supply of rice to meet the demand of increasing population.

Thus, the State was yet to achieve self-reliance in production of rice even at the end of 2017-18.

During the Exit Conference, the Department agreed to provide special thrust for increasing production, productivity and profitability of the farmers in order to increase food grains' production to meet the requirement of present population of the State.

Recommendation No. 7

In order to increase food grains' production to meet the requirement of the present population of the State, the Department should give special thrust for increasing production, productivity and profitability of the farmers.

1.4.12 Agricultural Insurance Schemes

To insure the farming community against various risks like natural calamities, pest and diseases that led to damage of crops, National Agricultural Insurance Scheme (NAIS) was launched by GoI in 1999-2000. From Kharif seasons in 2016-17, it was replaced by Pradhan Mantri Fasal Bima Yojana (PMFBY) for mitigating the financial

loss suffered by farmers. Government of Tripura (GoT) adopted NAIS since 2001-02. Under this, the Department is responsible for issuing season wise notification for crops and areas covered for insurance benefits. Different Insurance Companies³⁶ were engaged during 2013-18. The NAIS/ PMFBY was compulsory for loanee farmers who were availing loans from financial institutions (FIs)/ banks for notified crops under notified areas and optional for non-loanee. The claims were calculated on the basis of shortfall in the current season yield obtained from Crop Cutting Experiments³⁷ (CCE) conducted by the State Government as compared to threshold yield³⁸ and settled through FIs.

Further, NAIS/ PMFBY Scheme Guidelines require adequate publicity of the schemes through electronic and print media, farmers' fairs and exhibitions including SMS messages, short films and documentaries to be shown in all the villages of the notified districts/ areas. The Department in consultation with the insurance companies should work out appropriate plan for adequate awareness and publicity.

Scrutiny of records revealed the followings deficiencies in implementation of NAIS/ PMFBY in the State during the period 2013-18:

- a. the coverage of farmers under NAIS/ PMFBY during 2013-18 was very poor and ranged between *0.30 per cent* (2015-16) to *0.78 per cent* (2016-17) for Kharif and *0.11 per cent* (2014-15) to *3.35 per cent* (2016-17) for Rabi in the State. No farmer was covered during 2013-15 for Kharif and 2013-14 for Rabi (**Appendix 1.4.11**).
- b. paddy crop was only notified by the Department during 2013-18 and pulses and oilseeds were not notified. Resultantly, farmers growing pulses and oilseeds could not avail insurance benefit.
- c. the Department did not fix any targets for organising awareness camps/ seminars and no fund was earmarked by the Department for the awareness camp. In case of nine SAs, out of 10 SAs covered under audit, no awareness camps/ seminars were organised during 2013-16 and only 48 awareness camps were organised during 2016-18.
- d. During Rabi season (2016-17), 692 farmers were eligible for payment of insurance claims. However, claims of only 40 farmers were settled by the insurance company and claims of 652 farmers involving an amount of ₹ 37 lakh were not settled. The Department took up the matter with the GoI in January

³⁶ Agriculture Insurance Company of India Limited (AICIL) was engaged for insurance of Rabi and Kharif crops up to 2015-16. In 2016-17, only Rabi crops were covered by the AICIL while Reliance General Insurance Company was engaged for Kharif. Since 2017-18, Royal Sundaram General Insurance Company Ltd (RSGIC) was the insurer under the scheme in the State

³⁷ CCE is a scientific mechanism from which the yield estimation is obtained through multiple stage stratified sampling

³⁸ Threshold Yield for a crop in an insurance unit shall be the moving average based on past three years' average yield in case of rice and wheat and five years' average yield in case of other crops multiplied by the level indemnity

2018 and with the AICIL in August 2018. Therefore, delay in settlement in claims deprived the farmers of the intended benefits.

Audit observed that inadequate publicity of the schemes, inadequate support of the insurance company and absence of proactive involvement of the banks were reasons for low coverage of farmers under the schemes.

The Department accepted the audit observations.

Interview of 106 farmers conducted (November 2018) by audit revealed that 69 farmers had insured their crops and out of 69 farmers, claim of 52 farmers was settled.

Further, out of the 106 farmers interviewed (November 2018) by Audit, 41 farmers had not attended any awareness camp/ seminar and 32 farmers stated that they were not aware of the benefits of the insurance scheme. All the farmers stated that there was no office of the crop insurance company in their areas.

Therefore, lack of efforts on the part of the Department to inform farmers about the benefits of insurance schemes and non-availability of logistic support from the insurance companies resulted in less coverage of farmers and intended objective of the scheme to stabilise farm income remained unachieved.

Recommendation No. 8

The Department should emphasise on publicity with adequate logistic support to encourage farmers to adopt crop insurance. Besides, the Department should ensure the all stake holders responsible for implementation of the schemes adhere to the time line in settlement of claims.

1.4.13 Agricultural markets and Farmer Friendly Reforms

The Tripura State Agriculture Market Board under the administrative control of Agriculture Department was formed (August 1986) by the State Government after amendment of the Tripura Agricultural Produce Markets (TAPM) Act, 1980 in 1983 to undertake adequate infrastructural development of agricultural markets and promote farmer friendly marketing reforms in the State through Agricultural Produce Market Committees (APMCs). GoI also took major steps to reform marketing system by implementation of APMC Act, 2003 and setting up a National Agricultural Market (NAM) in all states. APMCs were formed to manage all the Government regulated markets of the State within the framework of the TAPM Act, 1980.

1.4.13.1 Poor functioning of Market Board and APMCs

Scrutiny of records revealed the following deficiencies in functioning of Market Board and APMCs:

- a. Three APMCs at Kalsi, Mohanpur and Sonamura, out of 16 APMCs³⁹, did not maintain mandatory records viz. cash book, annual audited accounts and collection register. Besides, APMC at Sonamura, the regulated market appeared

³⁹ Out of 21 APMCs in Tripura, 16 APMCs had furnished records/ information to audit

quite inactive as the supervision and control of the market was fully transferred to Sonamura Nagar Panchayat in the year 1996. However, the Department could not furnish copy of approval of such transfer to the Nagar Panchayat. As a result, the revenue so collected from the market was not received by the Department rather it went to the Nagar Panchayat since 1996.

- b. Mandatory subscriptions (monthly basis) of 10 *per cent* of the income of APMCs (*e.g.* collection of stall rent, market fees, *etc.*) is required to be contributed to the Board Fund as per resolution taken up (June 2004) by the Department. Scrutiny of records of 16 APMCs revealed that five APMCs⁴⁰ did not contribute their mandatory subscriptions and another four APMCs⁴¹ persistently contributed the least (less than ₹ 0.20 lakh average annual contribution) during 2013-18. It was also observed that number of APMCs could not be increased during 2013-18. As market surveys were not conducted as envisaged under Rule 52 of TAPM Rules, the Market Board could not explore the full potential of the existing regulated markets and create new regulated markets to enhance the earning of the APMCs/ market board.
- c. As per standing instruction issued by the State Government (May 1984), a mandatory contribution of 20 *per cent* of the income of the market committee of Panchayat and municipal markets developed by the Department is required to be transferred into Board Fund. The Department executed 75 developmental works during 2013-18 with the total capital investment of ₹ 19 crore in respect of different panchayat and municipal markets of the State. However, audit observed that Market Board had not entered into agreements with any market committee of the markets concerned to realise their contributions from respective market committees and to supplement the resource allocation by the Department for construction of these panchayat and municipal markets.
- d. Income generation of the Market Board was very low with average annual earning of merely ₹ 3.04 lakh⁴² out of the contributions received from all APMCs during 2013-17. The Board could not attend to the major developmental activities as mandated by the APMC Act, 2003.
- e. Value added services like primary/ secondary grading facilities and scientific packaging technology for any processed/ semi-processed agri-product (except spices) were not available in the State.
- f. There was lack of basic infrastructural facilities⁴³ like storage godowns, water and electricity connection, internal/ approach road and market shed/ stalls, *etc.* (**Appendices 1.4.12 & 1.4.13**). Besides, physical verification of some of the newly developed as well as existing markets revealed mis-utilisation, under-

⁴⁰ at Sonamura, Gandacherra, Silacherri, Mohanpur and Kalsi

⁴¹ at Chowmanu, Champaknagar, Garjee: and Nutanbazar

⁴² 2013-14: ₹ 2.30 lakh; 2014-15: ₹ 2.34 lakh; 2015-16: ₹ 3.42 lakh; 2016-17: ₹ 4.13 lakh

⁴³ As per the TAPM (2nd Amendment) Act, 2007 read with agenda note of Conference of State Ministers on Marketing Infrastructure held at Bengaluru on 19 November 2004 and communicated to the Agriculture Department, Government of Tripura on 22 November 2004

utilisation and non-utilisation of various market infrastructures (**Appendix 1.4.14**). However, audit observed that the Department had not taken up any market survey to look into the matter of absence of basic infrastructure and mis-utilisation of existing infrastructure in the rural and regulated markets.

1.4.13.2 Implementation of APMC Act, 2003 and e-NAM

- a. Ministry of Agriculture, GoI formulated a model Agricultural Produce Market Committee (APMC) Act, 2003 and circulated the same in 2003 to all States/ UTs. Accordingly, State adopted some specific marketing reforms under APMC Act, 2003 after amendment of the TAPM Act, 1980 in April 2007. Audit observed that even after lapse of more than 10 years from the enforcement of the TAPM (2nd Amendment) Act, 2007, no mechanism was devised by the Department to promote all the adopted reforms like direct marketing, contract farming, special commodity market and establishment of private/ cooperative market state-wide as mandated by the APMC Act, 2003.
- b. Operational Guidelines for National Agricultural Market (NAM) through Agri-tech Infrastructure Fund (ATIF) (launched in 2015-16 by GoI) mandated accomplishment of pre-requirements like effecting single licence system across the State, single point levy of market fee except fruits and vegetables and promotion of electronic auction/ e-trading for providing an appropriate common e-market platform to the APMCs throughout the country. After meeting the pre-requirements by the APMCs, the State Government would submit the Detail Project Reports (DPR) for one time grant (₹ 30 lakh per market) under ATIF for integration of markets with e-NAM platform.

Scrutiny of records revealed that the State Government did not implement the e-NAM as of August 2018.

On this being pointed out, the Department stated (June 2018) that in Tripura, amendment to the existing TAPM Act, 1980 for incorporating provision of e-NAM was under process of finalisation/ vetting by State Law Department and that other prerequisites would be implemented shortly. Meanwhile, 585 markets across 18 other states in India were already been taken up under e-NAM scheme by the GoI as on March 2018.

Therefore, even after involvement of 51 *per cent* of total working population of the State in agricultural sector, the Department neither could evolve potential market for any agri-produce on a commercial basis nor was any effort made to streamline private investments and value added services in the marketing sector.

Limited marketing avenues and small marketable surplus induced marginal and small farmers to sell their produce to local commissioned agents, which inflates consumer price but discourages better return to farmers. In this backdrop, the Department should improve under-performing regulated markets, by reviving the concerned APMCs, on the one hand, and explore the unorganised rural markets by promoting

marketing reforms with adequate infrastructure closer to the farmers' field, on the other hand.

While accepting the audit observations on poor implementation of APMC Act, 2003 and non-implementation e-NAM scheme, it was assured during the Exit Conference that APMC Act, 2003 would be enforced strictly and e-NAM scheme would also be implemented, for improving agriculture marketing in the State.

1.4.14 Agricultural education, training and extension activities

Considering diversity in soil, climate, crops and adoption pattern in the State, regular agricultural education, research and extension up to grass roots is essential for proper sustenance. Agricultural education, extension services and training mainly aimed at transferring improved agriculture technology from research station to farmer's field, which in turn can upgrade the skill and generate self-employment for the farmers.

1.4.14.1 College of Agriculture

With increased emphasis on agricultural education and promotion of scientific cultivation practices in the State, College of Agriculture, Tripura was established in 2007.

Scrutiny of records revealed that only graduate courses were offered by the college. Recently, Tripura University granted (June 2018) provisional affiliation for Post Graduate (PG) courses in Agronomy and Horticulture. However, PG programmes in these disciplines were not started in the college for want of required faculties⁴⁴ in each discipline. The College was suffering from shortage of teaching staff as only 24 faculties (31.17 per cent) were in position against 77 sanctioned posts. Out of ten research projects, only three research projects were completed and three another projects remained under progress while four projects were taken up in March 2018.

The Department stated (August 2018) that the approval of the State Finance Department was pending for recruitment of teaching staff and allocation of fund for PG courses. Besides, filling up vacancies of other teaching staff for existing courses was under consideration.

1.4.14.2 Upgraded Gram Sevak Training Centre

Agriculture Assistants of the Department were provided with two years' integrated training (40 per batch) at Upgraded Gram Sevak Training Centre (UGTC), Lembucherra on various subjects⁴⁵ as per approved syllabus (theory and practical) of the Department. The curriculum laid the provision for yearly target of training classes in terms of credit hours of 45 minutes each.

⁴⁴ One Professor and two Associate Professors

⁴⁵ (i) Soil Science, (ii) Agronomy, (iii) Horticulture, (iv) Entomology, (v) Plant Pathology, (vi) Agriculture Engineering, (vii) Agriculture Extension and (viii) Agriculture Statistics and Marketing

Scrutiny of records revealed that the achievement of credit hours ranged from 54.55 *per cent* (2014-15) to 78.46 *per cent* (2015-16) during 2014-18⁴⁶ in theory and 17.50 *per cent* (2014-15) to 70 *per cent* (2017-18) in practical skills, during the same period.

Principal, UGTC, Lembucherra stated (July 2017 and June 2018) in reply that due to examination, tests, frequent exposure visits, heavy rainfall and other unforeseen events the target of credit hours was not achieved.

The reply was not acceptable as target of credit hours was set by the Department after considering all the above-mentioned factors. Compromising the credit hours had an adverse effect on the performance of the service trainees/ Agriculture Assistants who played a vital role in implementation of the schemes at the ground level.

1.4.14.3 Krishi Vigyan Kendras

The Department established four Krishi Vigyan Kendras (KVKs) in four districts of the State as an innovative science based institution for imparting technical training to the farmers. Two KVKs⁴⁷ were opened in 2017-18 but were not put to operation (August 2018) while the other two KVKs⁴⁸ were functioning since 2005-06.

Scrutiny of records revealed that none of the KVKs had provisions for basic infrastructures like farmers' hostel, staff quarters, boundary fencing, plant diagnostic centres, processing units and administrative building in place. Besides, newly constructed KVKs were not equipped with e-linkage and on-line data base system in order to strengthen global access facilities through information and communication technology as envisaged in the KVK Guidelines.

The Department, while accepting the audit observation, stated (August 2018) that KVKs were established with limited infrastructure created by the Department in pre-existing government orchards. Therefore, the entire infrastructure could not be accommodated.

Performance of activities for awareness and training

On-Farm Trials (OFTs), Front-Line Demonstrations (FLDs)⁴⁹ and Training for farmers are three major farm support activities delivered by KVKs. The KVKs were required to conduct OFTs and FLDs in eight disciplines⁵⁰. As per record, during 2013-18, two KVKs covered total 1,900 farmers by conducting 86 OFTs and 681 FLDs in four disciplines leaving four disciplines namely soil science, plant protection, agro forestry and home science, fully unattended except in 2017-18 where 50 FLDs

⁴⁶ The data/ information regarding target and achievement in respect of CH fixed for 2013-14 were not available with the Principal, UGTC

⁴⁷ At Unokoti and Gomati Districts

⁴⁸ At Dhalai and North Tripura Districts

⁴⁹ OFTs are conducted to identify the location specificity of agricultural technologies under various farming systems while FLDs aimed at establishing production potential of technologies on the farmers' fields

⁵⁰ Agronomy, Horticulture, Soil Science, Plant Protection, Animal Science, Home Science, Fishery and Agro Forestry.

were conducted in agro forestry sector at KVK, Panisagar (**Appendix 1.4.15**). Performance in respect of the disciplines duly covered under the projects was also not uniform during 2013-18. Insufficiency of seeds and other planting materials is one of the reasons for under achievement of the KVKs in this regard. The major focus of training by the KVKs is to impart need based practical work experience to the clientele like male and female farmers, village youths, extension functionaries, *etc.* As per record, 361 training programmes in 16 thematic areas were conducted against the target of 425. As a result, 497 targeted clientele could not be trained. Besides, it was also noticed that less number of training programmes were conducted on important thematic areas like farm machineries, drudgery reduction, agro forestry, soil health management, organic farming, *etc.* than that of other areas during 2013-18 (**Appendix 1.4.16**). Thus, inefficient delivery of support services by the KVKs deprived potential farmers of technology dissemination activities through OFTs and FLDs in various disciplines and capacity building through training programmes under important thematic areas.

The Department stated (August 2018) that target was not fully achieved due to lack of manpower. Besides, construction of administrative building of the KVKs was not completed to resume smooth functioning of all disciplines properly.

1.4.14.4 Agricultural Technology Management Agency

The scheme ‘Support to State Extension Programmes for Extension Reforms’ aims at making extension system farmer driven and farmer accountable by disseminating technology to farmers through Agricultural Technology Management Agency (ATMA) at district level to operationalise the extension reforms on a participatory mode. Tripura State Agricultural Management and Extension Training Institutes (T-SAMETI) was formed in the State under supervision and guidance of State nodal officer of ATMA (Director of Agriculture) to ensure farmers oriented activities *viz.* mobilisation of farmers’ groups, training/ exposure visits of farmers, arranging demonstration for empowering farmers, and improving their participation in technology dissemination process.

Scrutiny of records revealed that number of farmers trained against the targets ranged between 21.97 *per cent* (2015-16) and 100 *per cent* (2014-15) along with overall shortfall of 24.23 *per cent* during 2013-18. Exposure visit of farmers was organised only in 2013-14, 2016-17 and 2017-18 with overall shortfall of 56.53 *per cent*. The Department did not execute any inter-state exposure visit programme during 2013-18 while inter-state training programmes were conducted only in 2015-16. Performance in respect of organising demonstration programme was fully achieved except in 2015-16 where achievement was only 57.70 *per cent*. (**Appendix 1.4.17**). Therefore, due to lack of exposure visits and shortfall in achievement of the other two activities, delivery of appropriate technology and improved agricultural practices to the farmers through extension programmes were not fulfilled.

While accepting the fact, the Director of T-SAMETI stated (August 2018) that the target had been fixed for each year keeping in mind the seasonal activities and

necessity in the field *vis-à-vis* fund received from the GoI. Sometimes, it became hardly possible to achieve full target within the financial year as in almost every year last instalment of fund had been released during end of March.

Recommendation No. 9

The Department should take steps for strengthening all existing KVKS, College of Agriculture, UGTC and ATMA, to improve quality of education research and extension activities and to develop agriculture information resources for farmers.

1.4.15 Human Resource Management of the Department

Efficient implementation of programmes and schemes depends on availability of adequate and qualified trained manpower. Considering the present and future needs, periodical assessment of requirement of manpower is essential to fulfil the objectives of the Department.

Records of the Department regarding availability of manpower (March 2018) against the different categories indicated large-scale vacancies as shown in **Chart 1.4.4**.

It can be seen from **Chart 1.4.4**

that vacancies in Group ‘A’, ‘B’, and ‘C’ categories of staff ranged from *44 per cent* to *54 per cent*, whereas vacancy in Group D category was only three per *cent*.

Audit observed that there were substantial vacancies in some of the key posts ranging from 26 to 96 per *cent* (**Appendix 1.4.18**).

Agriculture Officer, Agri Inspector at Sub-division level and Agri Assistant/ Village level worker (VLW) at Gram Panchayat (GP) level were providing agricultural extension services at grass root level. However, there were substantial number of vacancies in these three posts representing 61, 54 and 31 per *cent* respectively.

Vacancies in Group ‘A’, ‘B’ and ‘C’ category of staff would have adversely affected programmes and schemes implemented by the Department. Moreover, large-scale vacancies of staff especially in the posts of Agri Officer, Agri Inspector, Agri Assistance/ VLW affected the day to day functioning of the Department.

During the Exit Conference, the Department, however, assured that review of the sanctioned strength of different categories of staff would be done.

Recommendation No. 10

The Department should take necessary steps to reduce the shortage of staff for effective implementation of programmes and activities.

1.4.16 Internal Control and Monitoring

Internal controls are an integral component of an organisation's management process, which is designed to provide reasonable assurance towards efficient and effective management of programmes and financial reporting, reliability of operational data and compliance with applicable laws and regulations. Planning Section of the Directorate office and the Mission Directorate of SARS were responsible for overall monitoring of various programmes being implemented. Audit, however, noticed various deficiencies in internal control and monitoring as under:

- a. Saving against the budgetary provision in every year, submission of UCs without incurring expenditure and retention of huge funds under Civil Deposit were indicative of weak monitoring and internal control at all levels in financial management. Besides, the Department submitted 100 *per cent* physical and financial achievement reports to the GoI under NFSM scheme despite shortfall in achievement under various interventions.
- b. As per RKVY Guidelines, a State Level Standing Committee (SLSC) was responsible for sanctioning, monitoring and implementation of the projects sanctioned under the scheme. In view of this, SLSC had to meet as often as required and shall meet at least once in a quarter. Guideline also mandated engagement of third party for monitoring and evaluation of 25 *per cent* of the projects sanctioned by the State. However, it was noticed that against the stipulated 20 meetings, the SLSC met only six times in five years.
- c. Weak monitoring mechanism at SA level reflected through implementation of SRI projects where assistance on cash was not provided as per prescribed norms.
- d. Project Management Team (PMT) consisting of Consultant and Technical Assistants (TAs) was not constituted for effective monitoring and implementation of NFSM and NMOOP. Besides, separate State Level Monitoring Committee as mandated by NMOOP guideline was also not formed by the Department.
- e. Agricultural marketing had deficiencies in proper monitoring from the side of the Market Board and APMCs.

1.4.17 Performance of the Department

Major Achievements

- a) The production of certified seeds of paddy was in alignment with the target and had an increasing trend.
- b) There was 90 *per cent* achievement in issue of Soil Health Cards (SHCs). Against the target of ₹ 2.25 lakhs of SHCs, the Department issued ₹ 2.03 lakh cards.
- c) Farm power availability had an increasing trend during 2013-18 and it increased from 0.97 kW/ha (2013-14) to 1.16 kW/ha (2017-18) but it remained lower than the national average of 2.5 kW/ha.

- d) All the above helped to narrow the gap between the requirement of food grain and actual production during 2013-14 (1.39 lakh MT) to 2016-17 (0.52 Lakh MT) with slight increase in 2017-18 (0.64 lakh MT).

Weakness

- a) State Annual Plans (SAPs) for 2013-18 were prepared only after receipt of allocation of funds and there was delay in finalisation of SAPs.
- b) The Finance Department released ₹ 1,492.40 crore against the budget estimate of ₹ 1,847.85 crore resulting in short release of ₹ 355.45 crore during 2013-18. Department spent ₹ 1,415.44 crore during 2013-18. There were persistent savings every year, which indicated a wide gap between planning and programme implementation while savings under non-plan were mainly due to vacant posts under different categories.
- c) The Agriculture Department targeted installation of 5,336 Small Bore Deep Tube Wells (SBDTWs) during 2013-18 with a view to cover only 10,672 ha under irrigation, of which installation of 2,994 (56.11 *per cent*) SBDTWs was not done.
- d) Prescribed assistance norms were not adopted under System of Rice Intensification while significant shortfall in implementation of various interventions was noticed under National Food Security Mission.
- e) Even after meeting 94.50 *per cent* projected requirement of rice through domestic production, the State was dependent on PDS to ensure stable supply of rice to meet the demand of increasing population. This implied that the State could not achieve self-reliance in production of rice.
- f) Administrative delay towards effective execution of major reforms under APMC Act, 2003 and e-NAM was also major area of concern.
- g) There were substantial vacancies in some of the key posts ranging from 26 *per cent* to 96 *per cent*, which adversely affected programmes and schemes implemented by the Department.

1.4.18 Conclusion

Though the Department prepared State Annual Plans every year they did not prepare the long-term perspective plan. In case of NFSM scheme, bottom up approach in planning was completely missing in the annual action plans prepared by the Mission Director, NFSM. Budgetary as well as financial controls were found to be unsatisfactory as instances of persistent savings in every year, retention of huge cash balances by the DDOs, furnishing of UCs by the DDOs without incurring expenditure were noticed.

The Department did not procure fertilisers as per requirement, which had an adverse effect in production and productivity of the crops. Soil testing amenities of the Department were inadequate as three out of four STLs and one out of two MSTLs were not functioning due to non-installation of lab equipment and non-execution of

repair works. The State could not attain self-sufficiency in meeting the requirement of population of the State as the Department failed to increase the production and productivity of the crops. Agriculture Marketing suffered from inadequate infrastructures, poor revenue generation and limited application of Board Fund, passive attitude of Market Board and APMCs, administrative delay towards implantation of major reforms under APMC Act, 2003 and e-NAM, etc.

PUBLIC WORKS DEPARTMENT (ROADS & BUILDINGS)

1.5 Incomplete bridges even after spending of ₹ 9.74 crore

Failure of the Department to ensure availability of clear site in time, delay in handing over of design and drawing to the contractor, etc. resulted in the work of three RCC bridges on Chailengta-Chawmanu Road remaining incomplete even after a lapse of nearly three years from the stipulated date of completion, rendering the expenditure of ₹ 9.74 crore incurred thereon idle.

Paragraph 15.1 (2) of CPWD Works Manual, 2007 provides that before approval of Notice Inviting Tender (NIT), availability of clear site, structural drawings and lay out plan, etc. were desirable.

The work, “Construction of three RCC bridges⁵¹ on Chailengta-Chawmanu Road”, was awarded (December 2013) to the lowest tenderer⁵² at a cost of ₹ 8.45 crore⁵³ (31.50 per cent above the estimated cost of ₹ 6.43 crore) with stipulated completion time of 24 months. As per Measurement Book (MB), the works commenced in December 2013. The contractor was paid ₹ 9.74 crore against the value of work done for ₹ 9.96 crore up to 3rd Running Account (RA bill) (March 2016).

Test check (November–December 2017) of records⁵⁴ of the Executive Engineer (EE), Longtharai Valley Division, PWD (R&B) revealed that the entries made in the MB regarding start of work was wrong as the work could not commence till 10 April 2014. It was observed that though in the work order (December 2013) the contractor was requested to start the work immediately, the drawing & design was not handed over until February 2014⁵⁵. The progress of work of all the three bridges suffered from the very beginning as discussed below:

- a. At Durgacherra, the work could not be started from 24 December 2013 for about eight months due to delay in according approval of the Competent Authority for fixing alignment of the bridge, remained suspended for about two months for arrangement of load testing apparatus. Finally, the work was suspended in December 2015 due to non-availability of clear dimension of available drawing in abutment cap portion.
- b. At Gurucharancherra, the work could not be started from 24 December 2013 for about four months due to non-availability of design & drawing and due to non-availability of clear site. Finally, the work was suspended in March 2015 due to land dispute.

⁵¹(i) Over local Durgacherra at Ch. 6.85 Km; (ii) Over local Gurucharancherra at Ch. 8.35 Km; and (iii) Over local Hazacherra at Ch. 9.35 Km”

⁵²Shri Ashes Deb, Contractor

⁵³Draft Notice Inviting Tender was approved in June 2013

⁵⁴ Agreement, Measurement Books, vouchers, Hindrance Register, technically sanctioned detailed estimate, tender document, etc.

⁵⁵ As per Hindrance Register

c. At Hezacherra, the work could not be started from 24 December 2013 for about six months due to non-availability of design and drawing, remained suspended for about three months due to non-availability of clear dimension of available drawing in abutment cap portion. Finally, the work was suspended in February 2016 due to non-approval of deviation.

The status of all three bridges as found during joint physical verification (December 2017) is shown in **Photographs 1.5.1, 1.5.2 and 1.5.3**.



Photograph 1.5.1:Bridge over Durgacherra



Photograph 1.5.2: Bridge over Gurucharancherra. Only Pile work (partial) done



Photograph 1.5.3: Bridge over Hezacherra

The above facts were further confirmed by the EE, that the above three bridges remained incomplete as of November 2018 due to suspension of work by the agency.

Government stated (October 2018) that (i) the site dispute/ problem was initially a prime cause for time overrun for the work of the bridges; (ii) procrastinating attitude of the contractor had also resulted in the slow progress inviting time overrun of the works; (iii) sometimes it caused delays to supply requisite drawing as well as to convey field level decisions; and (iv) appropriate actions had been taken by assuring the contractor for early completion of the works.

Thus, failure of the Department to ensure availability of clear site in time, delay in handing over of design and drawing to the contractor, delay in fixation of alignment and approval of deviation from the approved estimates resulted in the work of three RCC bridges on Chailengta-Chawmanu Road remaining incomplete even after a lapse of nearly three years from the stipulated date of completion. In view of the reasons for suspension of these works, the possibility of completion of the work is remote and deterioration in the quality of the works executed so far could not be ruled out. Therefore, expenditure of ₹ 9.74 crore incurred on the incomplete work, turned idle.

1.6 Extra expenditure

Detailed Project Reports of two flyovers in Agartala city prepared by the Consultant were not based on ground reality, which led to extra expenditure of ₹ 78.37 lakh towards detailed sub-soil investigation at abutment/ pier locations carried out again by the construction agency.

For construction of two flyovers in Agartala city, the consultancy services for preliminary and detailed engineering including preparation of detailed project report (DPR) were awarded⁵⁶ (December 2012) to M/s VKS Infratech Management Private Limited, Delhi (Consultant) @ 0.43 *per cent* of project cost of approved DPR for flyover at Nagerjala-Battala area and @ 0.59 *per cent* of project cost of approved DPR for flyover at Radhanagar Bus Stand area.

As per the agreement made with the Consultant, the scope of work/ services involved *inter alia* detailed geo-technical investigation (including recommendations regarding safe bearing capacity of soil for open foundation for retaining walls, piers in terms of depth and their load carrying capacity), detailed engineering drawings, detailed estimates based on Schedule of Rates (SOR)-2011 and also rendering all sorts of assistance to the client (PWD, R&B) during construction of flyovers. Further, detailed geo-technical investigation was to be conducted by the Consultant as required in the project and the result should include recommendations regarding safe bearing capacity of soil for open foundation for retaining walls, foundations for piers in terms of depth and their load carrying capacity as per initial test, *etc.* and as site conditions warranted. Total value of approved DPR, as prepared by the Consultant, was ₹ 256.56 crore⁵⁷. The Consultant was paid (up to March 2016) ₹ 1.07 crore against total value of work done for ₹ 1.09 crore.

After according administrative approval and expenditure sanction for ₹ 250.86 crore⁵⁸ in July 2014 and technical sanction for ₹ 117.18 crore (including ₹ 3.42 crore as three *per cent* contingencies)⁵⁹ in November 2014, the work under the nomenclature of “Improvement of Urban North South corridor for Agartala city in the State of Tripura/ Package-I⁶⁰ and Package-II⁶¹:” was awarded (May 2015) to M/s NCC Ltd., Kolkata

⁵⁶ With the approval (20 November 2012) of the Work Advisory Board

⁵⁷ Flyover at Nagerjala-Battala area: ₹ 227.52 crore and Flyover at Radhanagar Bus Stand area: ₹ 29.04 crore

⁵⁸ (1) Construction of Flyover at Drop Gate -Nagerjala- Battala to Fire Brigade Area (₹ 225.76 crore) and (2) Construction of 2-Lane Steel Arch Bridge with approaches from North Gate to Radhanagar Bus Stand Area (₹ 25.10 crore)

⁵⁹ AA & ES for the work was sanctioned in July 2014 on the basis of its DPR value where rate of the most items was derived based on analysis of the then prevailing market rates. Technically sanctioned estimate of the work was prepared by converting the DPR value of the items into Tripura Schedule of Rate (TSR) 2011 of State PWD alongwith market analysis of rates of some items which were not available in the TSR 2011. Accordingly, Technical Sanction of the work with reduced value was accorded in November 2014.

⁶⁰ Construction of 2.260 Km long elevated 2-lane flyover with RE wall for ramps approaches including bridge across river Haora and at grade c/w along both side from Drop gate to Fire Station via Battala Chowk in the city of Agartala

⁶¹ Construction of 143 metres long 2-lane steel arch bridge across river Katakhal and its approaches of length 445 metres approx. of flexible pavement including junction improvement and other road appurtenances in the city of Agartala

(Agency) at the tender value of ₹ 249.95 crore⁶² with stipulation to complete the work by November 2017⁶³. The work commenced in May 2015 and was in progress (November 2018). The Agency was paid (September 2018) ₹ 248.59 crore against the total value of work done for ₹ 288.40 crore (including five extra items valued ₹ 3.31 crore and price escalation payment of ₹ 9.79 crore) up to 25th RA Bill.

The Consultant was also awarded (16 February 2016) the work of “Construction Supervision Services for Improvement of Urban North South corridor for Agartala city in the State of Tripura/ Package-I and Package-II”, the single bidder, at ₹ 6.60 crore. The value of work done for Construction Supervision Services was ₹ 2.31 crore, which was paid (up to December 2017).

Test check (January 2018) of records of the Executive Engineer, Agartala Division-I, PWD (R&B) revealed that as per scope of work of the consultancy services, the detailed geo-technical sub-soil investigation had to be conducted by the Consultant before preparation of DPR. It was clearly stated in the feasibility report prepared (March 2013) by the Consultant that for the design of the piles, the parameters of soil considered for design would be as per the geo-technical investigation report to be prepared during DPR stage.

It was, however, seen that the item of detailed sub-soil investigation at abutment/ pier locations as per relevant Indian Standard (IS)/ Indian Road Congress (IRC) Codes specification had been kept by the Consultant in the Bill of Quantities (BOQ)/ agreement. Accordingly, the Agency had carried out detailed sub-soil investigation at abutment/ pier locations at ₹ 78.37 lakh (up to 25th RA Bill).

In reply to an audit query (11 January 2018) regarding inclusion of the detailed sub-soil investigation in the BOQ/ agreement (with the Agency), the Executive Engineer stated (January 2018) that sub-soil investigation was done by the Consultant as per requirement of the DPR and for design of the foundation of structure. The Executive Engineer also stated that provision for sub-soil investigation was incorporated in the BOQ as per IRC guideline⁶⁴ and during construction stage, executing agency also needed to carry out confirmatory bore holes at various required locations to confirm the characteristics of the soil which was considered during DPR stage based on which design was made.

The reply was not acceptable as Clause 3.1 of “IRC SP 54-2000 –Project Preparation Manual for Bridges” provides that preparation of the project involves three stages viz, (i) pre-feasibility report, (ii) feasibility report/ preliminary project report and (iii) detailed project report. In preparation of detailed engineering, the detailed survey and investigation were to be carried out and detailed design was to be worked out on

⁶² 119.71 per cent above the estimated cost of ₹ 113.76 crore based on SOR 2011

⁶³ 30 months for Package-I and 18 months for Package-II

⁶⁴ Clause 704.1 (iii) of IRC: 78-2014 -Standard Specifications and Code of Practice for Road Bridges, Section: VII, Foundations and Substructure. The same provision also exists in IRC: 78-2000

the basis of results of survey and investigation. The sub soil investigation was to be carried out in pre-feasibility study stage as well as preliminary investigation stages as per IRC 78 as indicated under Clause 5.3.8 and 5.6.5 of IRC SP 54 2000. At last, the sub soil investigation was to be carried out as per IRC 78 before preparation of detailed project report under Clause 6.1.2 of the IRC SP 54 2000. The above Clause also indicates that before final investigation is taken up, it is necessary to review the extent of usefulness and reliability of the data obtained from preliminary investigation. It also indicated that no further investigation is required in case preliminary investigation provided adequate information/ data to carry out detailed engineering design. After that, detailed design along with detailed cost estimate was to be prepared as per Clause 6.2 and 6.3 of IRC SP 54 2000.

Therefore, inclusion of sub-soil investigation at abutment/ pier locations in the BOQ/ agreement indicated that the DPR prepared by the Consultant, was not justified as sub-soil investigation was to be carried out in three stages before preparation of detailed project report as per IRC SP 54 2000. Hence, expenditure of ₹ 78.37 lakh incurred towards detailed sub-soil investigation at abutment/ pier locations again by the construction Agency was extra.

The matter was discussed with the Principal Secretary, Public Works Department in a meeting held on 08 November 2018, wherein it was opined by Audit that the DPR was loosely prepared by the Consultant and was not based on ground reality, which ultimately led to extra expenditure of ₹ 78.37 lakh.

The Government stated (December 2018) that an investigation by a special team had been undertaken for flyover works and reply would be furnished after completion of the enquiry.

1.7 Extra expenditure

Preparation of Bill of Quantities on assumption led to an extra expenditure of ₹ 54.81 lakh on construction of Indoor Gymnasium Hall at Agartala.

Para 2.7 of the CPWD Works Manual, 2007 *inter alia* provides for preparation of site/ soil data at the pre-construction stage. Further, as per IS:1892-1979 (Indian Standard Code of Practice for Subsurface Investigations for Foundations), it was imperative to take into consideration the sub-soil investigation to arrive at the number, length and spacing of the piles.

To provide consultancy services⁶⁵ of the work of Construction of Indoor Gymnasium Hall at Netaji Subhash Regional Coaching Centre, Agartala⁶⁶, the offer of M/s STUP Consultants Private Limited, Kolkata (the Consultant) was accepted (June 2010) at 2.75 *per cent* of the total approved preliminary cost estimate of the project. Based on

⁶⁵ Geo-technical sub soil investigation Report, Submission of preliminary cost estimates, the detailed cost estimates and the bid document (unpriced bill of quantities) along with drawing good for call of tenders, etc.

⁶⁶ Administrative approval and expenditure sanction for ₹ 24.70 crore was accorded (May 2010) by the Education (Youth Affairs & Sports) Department (under Additional Central Assistance 2009-10)

the estimates prepared by the Consultant for the work (estimated cost put to tender ₹ 30.07 crore⁶⁷), a restricted tender was invited (August 2010) from seven short listed agencies, out of which, M/s Jaypee Projects Ltd., Kolkata (the Agency) quoted the lowest price at ₹ 33.35 crore⁶⁸. With the approval (09 December 2010) of the Work Advisory Board, work order was issued (December 2010) to the Agency at a negotiated reduced price of ₹ 32.75 crore with completion time of 24 months. The work commenced in February 2011 and was completed in December 2017. Against the value of work done for ₹ 42.88 crore up to 24th RA bill (as the final bill had not been submitted), the agency was paid (January 2018) ₹ 40.45 crore.

Test check (January-February 2018) of records of the Executive Engineer, Agartala Division-III, PWD (R&B) showed that the consultant had prepared (July 2010) the estimates as well as Bill of Quantities (BOQ) without taking into consideration geo-technical sub-soil investigation report which became available to them only on 02 September 2010 *i.e.* one month after the date of invitation of tender. Based on the BOQs prepared by the consultant, the Department invited bids in August 2010. As such, the pile capacity, length of pile and number of piles worked out by the consultant at tendering stage were based on assumptions. Due to this, up to 24th RA bill, there were huge deviations on higher side, ranging from 51.79 to 230.83 *per cent*, in execution of three items of work *viz.* (i) 600 mm diameter pile in piling work; (ii) M 30 concrete in sub structure in Reinforcement Cement Concrete; and (iii) TMT bar in Reinforcement.

Further scrutiny showed that due to the magnitude of the deviations, the Department had to pay higher rate for deviated quantity beyond 20 *per cent* of the estimated quantities of these three items of works, which resulted in an extra avoidable expenditure of ₹ 54.81 lakh to the construction agency. Had the estimates been prepared as per the geo-technical investigation report, huge variations in the executed quantity could have been avoided. The details of total deviated quantities executed as against estimated quantities (along with percentage of total deviation), higher (negotiated) rates⁶⁹ allowed as against the agreement rates and extra payment of ₹ 54.81 lakh made to the agency are shown in **Appendix 1.7.1**.

On this being pointed out, the Chief Engineer, Public Works Department (Buildings) stated (June 2018) that (i) due to non-availability of clear site at the proposed construction area⁷⁰, the tender documents and BOQ were prepared by the consultant on assumption of safe bearing capacity anticipated at the proposed site by envisaging RCC bored cast-in-situ pile foundation, as there was priority by the Youth Affairs and Sports Department for early commencement of the work for infra-structural development in gymnastic wing and as clear site for adequate bore-holes for sub-soil

⁶⁷ Technical sanction for ₹ 30.97 crore (including three *per cent* contingencies) was accorded in October 2010 by the Chief Engineer, PWD (R&B)

⁶⁸ 8.897 *per cent* above the estimated cost of ₹ 30.07 crore put to tender

⁶⁹ Up to 20 *per cent* excess: on agreement rate and beyond 20 *per cent* excess: on negotiated rate, as negotiated by the agency and the Department

⁷⁰ Occupied with the old indoor Gymnasium hall and some other semi-permanent structures

geo-technical investigation was not possible within the lay out zone of the building, the codal provision which are usually followed for Subsurface Investigations for Foundations as per IS:1892-1979 could not be done; (ii) due to lower pile capacity worked out based on detailed soil report data than considered during the tender, the length of piles and the number of piles worked out to be more than the estimated quantity; (iii) it was imperative that the instant structure was a special category one where RCC supporting structural columns of the Gymnasium Hall were spaced about 63 meters (200 feet) and therefore was of major structural module, requiring careful considerations in actual design for safety aspect in particular; and (iv) as per Public Works Manual, there is a provision for 100 *per cent* deviation in foundation works for specific and special reason.

The above reply of the Chief Engineer was endorsed by the Government in October 2018.

The reply was not acceptable as (i) the work, stated to have been taken up on priority for early commencement, though commenced in February 2011 was completed only in December 2017 *i.e.* after a lapse of almost four years from the stipulated date (February 2013); (ii) citing urgency, the Department, ignoring the sub-soil investigation report vital for deciding the bearing capacity, length, and the number of piles, rushed through the tender process and went ahead with the construction work; (iii) the Department, though admitted the fact that the building was a special category structure, requiring careful considerations in actual design for safety aspect, did not give careful consideration to the sub-soil investigation report and went ahead with the tender based on the estimates and BOQ prepared on assumption; and (iv) the specific and special reason for 100 *per cent* deviation in foundation works had not been stated.

Hence, taking up the work on the plea of priority, without the geo-technical investigation report, merely on the basis of the provision of 100 *per cent* deviation limit in foundation works as per Public Works Manual, was not only unreasonable but also had resulted in an extra expenditure of ₹ 54.81 lakh, which was avoidable.

1.8 Extra expenditure

Failure of the Department to handover clear site to the contractor in time not only caused delay in completing the works but also resulted in an extra expenditure of ₹ 50.65 lakh.

Section 15.1 (2) of the Central Public Works Department (CPWD) Works Manual 2007 provided that before approval of Notice Inviting Tender (NIT), availability of clear site *inter alia* was desirable.

Test check (November–December 2017) of records of the Executive Engineer, Kumarghat Division, PWD (R&B) revealed that construction of two Re-inforced Cement Concrete (RCC) bridges over Ratacherra (SPT Bridge No. 1) and Juraicherra (SPT Bridge No.2) on the Manu-Dhumacherra-Fatikroy Road (Ratacherra) to Emrapassa (at Ch. 0.3 Km and 3 Km) was awarded to the lowest tenderer (Shri

Pranab Paul) at ₹ 3.58 crore and ₹ 4.13 crore respectively⁷¹ in May 2010 and June 2010 with completion time of 36 months for each. The works, commenced in July 2010 and August 2010 respectively, were closed in March 2012 due to delay in handing over of clear site. As the land was not available (till February 2011), the contractor was not willing to execute further work due to increase of material and labour costs. Total value of works done by the contractor was ₹ 81.15 lakh (Bridge No. 1) and ₹ 81.39 lakh (Bridge No. 2) respectively, which were paid in October 2015. The works done by the contractor included a sub-way by bailey bridge for each of the two bridges (under “Diversion work”).

With reduced scope of work, the work of the above two bridges⁷² were awarded to two contractors at their tendered value of ₹ 2.12 crore (Bridge No. 1: Shri Ashes Deb) and ₹ 2.10 crore (Bridge No. 2: Md. Gias Uddin Choudhury) respectively (32 *per cent* and 13.99 *per cent* above the estimated costs) in June 2014 and February 2014 with stipulated completion time of 21 months for each. The works commenced in February 2015 and April 2014 respectively. The work of Bridge Nos. 1 and 2 was completed in January 2018 and July 2018 respectively. As of June 2018, the total value of work done for Bridge No. 1 was ₹ 2.15 crore (up to 6th RA & Final bill) against which the contractor was paid (June 2018) ₹ 1.82 crore and for Bridge No. 2 the total value of work done (up to 8th RA bill) was ₹ 1.77 crore, which was paid (December 2017) to the contractor.

A comparison between the items of works of the completed and the closed agreements revealed that there was cost differences in execution of the works, leading to an extra expenditure of ₹ 50.65 lakh⁷³ as of June 2018, as shown in **Appendices 1.8.1 & 1.8.2**. The extra expenditure would increase on preparation of the final bill of the other bridge (Bridge No. 2).

Thus, failure of the Department to abide by the provision of the CPWD Works Manual regarding availability of clear site, led to closure of the works. Subsequently the works were executed through other two contractors at higher rates. Non-availability of clear site not only caused delay in completing the works but also resulted in an extra expenditure of ₹ 50.65 lakh.

While accepting the fact of non-availability of clear site which led to closure of the original works, Government stated (October 2018) that (i) the second award of the works were not the balance work of the first award, and (ii) the second award of work

⁷¹ 3.98 *per cent* and 3.44 *per cent* below the estimated costs of ₹ 3.90 crore (including Road work and Diversion work valued ₹ 1.97 crore) and ₹ 4.49 crore (including Road work and Diversion work valued ₹ 1.93 crore)

⁷² Estimated cost: ₹ 1.65 crore for Bridge No. 1 (after excluding Road work and Diversion work valued ₹ 1.97 crore from the original scope of work) and ₹ 1.90 crore for Bridge No. 2 (after excluding Road work and Diversion work valued ₹ 1.93 crore from the original scope of work)

⁷³ ₹ 34.16 lakh in Bridge No. 1 and ₹ 16.49 lakh in Bridge No. 2

of both the bridges were made on the basis of modified drawing and modified quantity/ rate for which there occurred a savings of ₹ 3.49 crore⁷⁴.

The reply was not acceptable as (i) in the second award, the original scope of both the works was reduced⁷⁵, and (ii) in both the works, the Diversion works were done in the first award whereas the Road works were totally excluded from the estimates in the second award and the difference of the tendered amounts of the works had been shown by the Department as savings of ₹ 3.49 crore, which is hypothetical.

The extra expenditure of ₹ 50.65 lakh, as calculated in audit was the result of execution of the works at higher rates after closure of the works due to non-availability of clear site. Had the provision of the CPWD Works Manual regarding availability of clear site been followed before issue of original NITs, the extra expenditure could have been avoided.

⁷⁴ ₹ 1.46 crore plus ₹ 2.03 crore, being the difference between the tender value of first award and second award of Bridge No. 1 (₹ 3.58 crore - ₹ 2.12 crore) and Bridge No. 2 (₹ 4.13 crore - ₹ 2.10 crore) respectively

⁷⁵ Bridge No. 1 by ₹ 1.97 crore after excluding Road work for ₹ 1.20 crore and Diversion work for ₹ 0.77 crore and Bridge No. 2 by ₹ 1.93 crore after excluding Road work for ₹ 1.15 crore and Diversion work for ₹ 0.78 crore)

CHAPTER II: ECONOMIC SECTOR

(State Public Sector Undertakings)

CHAPTER – II: ECONOMIC SECTOR

(STATE PUBLIC SECTOR UNDERTAKINGS)

2.1 Functioning of State Public Sector Undertakings

Introduction

2.1.1 The State Public Sector Undertakings (State PSUs) consist of State Government Companies and Statutory Corporations. The State PSUs are established to carry out activities of commercial nature and occupy an important place in the State economy. As on 31 March 2018, there were 15 State PSUs in Tripura. None of these State PSUs was listed on the Stock exchange. During the year 2017-18, one State PSU—Agartala Smart City Limited was incorporated¹ in the State, while no State PSU was closed down. The details of State PSUs in Tripura as on 31 March 2018 are given in **Table 2.1.1**.

Table 2.1.1: Total number of State PSUs as on 31 March 2018

Type of State PSUs	Working State PSUs	Non-working State PSUs ²	Total
Government Companies ³	13	1	14
Statutory Corporations	1	-	1
Total	14	1	15

Source: Finance Accounts 2017-18, Statement -19.

The working State PSUs registered a turnover of ₹ 1,011.51 crore as per their latest finalised accounts as of September 2018. This turnover was equal to 2.55 *per cent* of the Gross State Domestic Product (GSDP) of ₹ 39,669.69 crore⁴ for 2017-18. During 2016-17, the contribution of working State PSUs turnover (₹ 869.27 crore) was marginally lower at 2.35 *per cent* of the GSDP (₹ 37,022.58 crore). The working State PSUs incurred an aggregate loss of ₹ 190.30 crore as per their latest finalised accounts as of September 2018, as compared to the aggregate loss of ₹ 118.09 crore incurred during 2016-17. The aggregate losses of working State PSUs were mainly on account of heavy loss (₹ 156.96 crore) incurred by the power sector State PSU {viz. Tripura State Electricity Corporation Limited (TSECL)} as discussed under **Paragraph 2.1.16**. The State PSUs had employed 6,479 employees⁵ as at the end of March 2018. Out of 14 working State PSUs, the equity (₹ 248.87 crore) of two State PSUs⁶ had been completely eroded by their accumulated losses (₹ 381.27 crore) as per their latest finalised accounts as on 30 September 2018. The Return on Equity

¹ On 18 November 2016

² Non-working State PSUs are those which have ceased to carry on their operations

³ Government companies include Other Companies referred to in Section 139 (5) and 139 (7) of the Companies Act, 2013

⁴ GSDP figures taken as per Quarterly Review Report of the Finance Minister, GoT for the third quarter of 2017-18

⁵ As per the details provided by working State PSUs

⁶ Serial No. A9 and B1 of **Appendix 2.1.2**

(ROE) in respect of four working State PSUs⁷ was 16.78 *per cent*. The ROE in respect of remaining eight working State PSUs⁸ was negative {(-) 39.48 *per cent*} as per their latest finalised accounts.

As of 31 March 2018, there was one non-working State PSU having total investment of ₹ 0.04 crore.

Accountability framework

2.1.2 The audit of the financial statements of a Company in respect of financial years commencing on or after 01 April 2014 is governed by the provisions of the Companies Act, 2013. However, the audit of a Company in respect of financial years that commenced prior to 01 April 2014 continued to be governed by the Companies Act, 1956.

According to Section 2 (45) of the Companies Act, 2013 (The Act), a Government Company is one in which not less than 51 *per cent* of the paid-up capital is held by the Central and/ or State Government(s). The subsidiary of a Government Company is also covered under the definition of a Government Company. The process of audit of Government Companies is governed by the related provisions of Section 139 and 143 of the Act.

Statutory Audit

2.1.3 Financial statements of a Government Company as defined in Section 2 (45) of the Act are audited by the Statutory Auditors. The said Statutory Auditors are appointed by the Comptroller and Auditor General of India (C&AG) as per the provisions of Section 139 (5) or (7) of the Act. These financial statements are subject to Supplementary Audit conducted by the C&AG under the provisions of Section 143 (6) of the Act. Further, the Statutory Auditors of any ‘Other Company’⁹ owned or controlled, directly or indirectly by the Central and/ or State Government(s) are also appointed by C&AG as per the provisions of Section 139 (5) or (7) of the Act.

As per the provisions of Section 143 (7) of the Act, the C&AG, in case of any Company (Government Company/ Other Company) covered under sub-Section (5) or sub-Section (7) of Section 139 of the Act, if considered necessary, cause ‘test audit’ to be conducted of the accounts of such Company. The provisions of Section 19A of the C&AG’s (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act) shall apply to the report of such ‘test audit’.

Audit of Statutory Corporations is governed by their respective Legislations. The State of Tripura had only one Statutory Corporation, which was working. The C&AG is the sole auditor for the said Corporation, namely, Tripura Road Transport Corporation (TRTC).

⁷ As per the details provided by working State PSUs. Serial No.A5, A10, A12 and A13 of **Appendix 2.1.2**

⁸ Serial No. A1, A2, A3, A4, A6, A7, A8 and A11 of **Appendix 2.1.2**

⁹ As referred to in Section 139 (5) and 139 (7) of the Act

Role of Government and Legislature

2.1.4 The State Government exercises control over the affairs of these State PSUs through its administrative departments. The Chief Executive and Directors on the Board of these State PSUs are appointed by the State Government.

The State Legislature also monitors the accounting and utilisation of State Government investment in the State PSUs. For this purpose, the Annual Reports of State Government Companies together with the Statutory Auditors' Reports and comments of the C&AG thereon are to be placed before the Legislature under Section 394 of the Act. Similarly, the Annual Reports of Statutory Corporations along with the Separate Audit Reports of C&AG are to be placed before the Legislature as per the stipulations made under their respective governing Acts. The Audit Reports of C&AG are submitted to the Government under Section 19A of the C&AG's (Duties, Powers and Conditions of Service) Act, 1971.

Stake of State Government of Tripura

2.1.5 The State Government has a large financial stake in these State PSUs. This stake is of mainly three types:

- Share capital and loans**-In addition to the Share capital contribution, State Government also provides financial assistance by way of loans to the State PSUs from time to time.
- Special financial support**-State Government provides budgetary support by way of grants and subsidies to the State PSUs as and when required.
- Guarantees**-State Government also guarantees the repayment of loans (with interest) availed by the State PSUs from Financial Institutions.

Investment in State PSUs

2.1.6 As on 31 March 2018, the investment (capital and long-term loans) in 15 State PSUs was ₹ 1,899.00 crore¹⁰ as per details given in **Table 2.1.2**.

Table 2.1.2: Total investment in State PSUs

(₹ in crore)

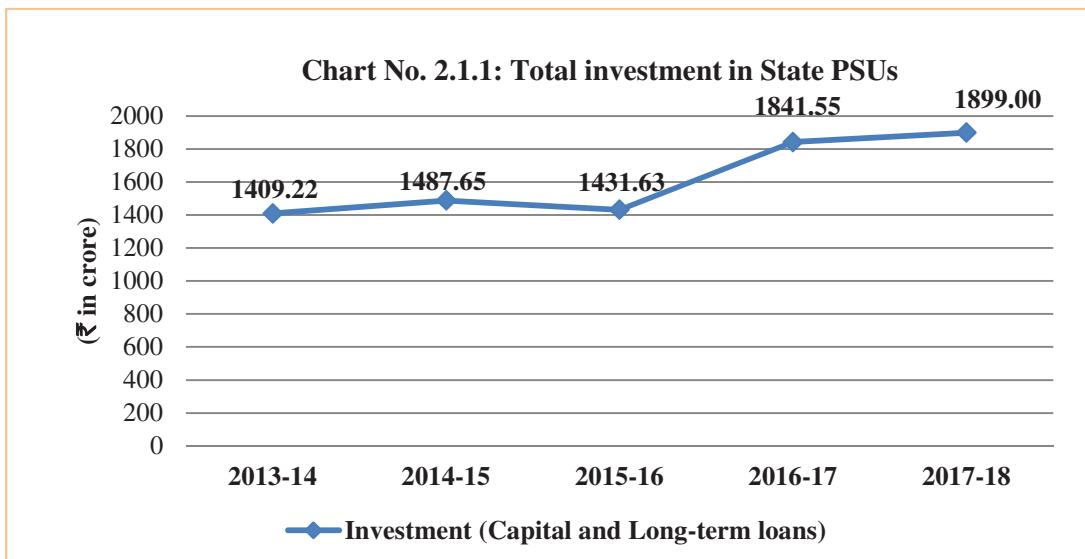
Type of State PSUs	Government Companies			Statutory Corporations			Grand total
	Capital	Long term loans	Total	Capital	Long term loans	Total	
Working State PSUs	1233.64	502.29	1,735.93	162.78	0.25	163.03	1,898.96
Non-working State PSUs	0.04	0.00	0.04	0.00	0.00	0.00	0.04
Total	1,233.68	502.29	1,735.97	162.78	0.25	163.03	1,899.00

Source: State PSUs data

Out of the total investment of ₹ 1,899.00 crore in State PSUs as on 31 March 2018, 99.99 *per cent* was in working State PSUs and the remaining 0.01 *per cent* in one non-working State PSU (*viz.* Tripura State Bank Limited). This total investment

¹⁰ Information as furnished by the State PSUs excepting one State PSU (Sl. No. A 13 of **Appendix 2.1.2**) investment figures for which have been adopted from their finalised accounts for 2017-18

consisted of 73.54 *per cent* towards capital and 26.46 *per cent* in long-term loans. The investment has grown by 34.75 *per cent* from ₹ 1409.22 crore (2013-14) to ₹ 1,899.00 crore (2017-18) as shown in **Chart 2.1.1**.



2.1.7 The sector wise summary of investments in the State PSUs as on 31 March 2018 is given in **Table 2.1.3**:

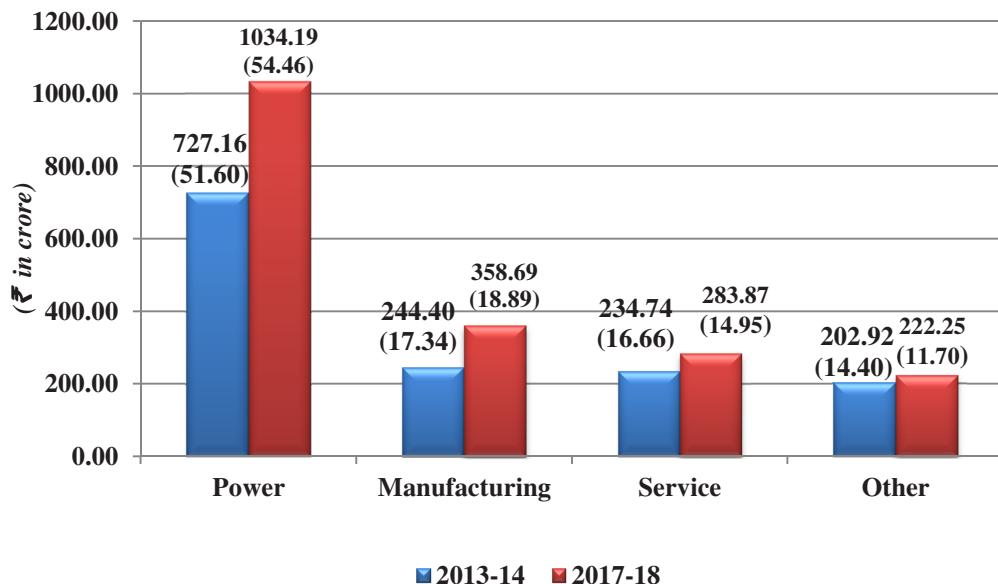
Table 2.1.3: Sector-wise investment in State PSUs

Name of Sector	Government / Other ¹¹ Companies		Statutory Corporations Working	Total	Investment (₹ in crore)
	Working	Non-Working			
Power	1	0	0	1	1,034.19
Manufacturing	2	0	0	2	358.69
Service	4	0	1	5	283.87
Finance	1	1	0	2	144.62
Agriculture and Allied	4	0	0	4	69.31
Miscellaneous	1	0	0	1	8.32
Total	13	1	1	15	1,899.00

Source: State PSUs data

The investment in four significant sectors and percentage thereof at the end of 31 March 2014 and 31 March 2018 are indicated in **Chart 2.1.2**. The thrust of investment in State PSUs was mainly in power sector, which increased from 51.60 *per cent* to 54.46 *per cent* during 2013-14 to 2017-18.

¹¹ ‘Other Companies’ as referred to under Section 139 (5) and 139 (7) of the Companies Act, 2013

Chart 2.1.2: Sector wise investment in State PSUs

(Figures in brackets show the percentage of total investment)

From **Chart 2.1.2**, it can be seen that as compared to the investment position in State PSUs during 2013-14, investments have increased in all the sectors as of 2017-18. The biggest increase in investment was in the power sector which registered an increase of ₹ 307.03 crore (42.22 per cent). This was mainly due to increase in loan (408.81 per cent) from ₹ 72.41 crore during 2013-14 to ₹ 368.43 crore during 2017-18.

The increase of investment (46.76 per cent) under manufacturing sector was mainly due to equity contribution of ₹ 114.29 crore provided by the State Government to Tripura Jute Mills Limited (₹ 94.11 crore) and Tripura Small Industries Corporation Limited (₹ 20.18 crore) during the period 2013-18.

Special support and returns during the year

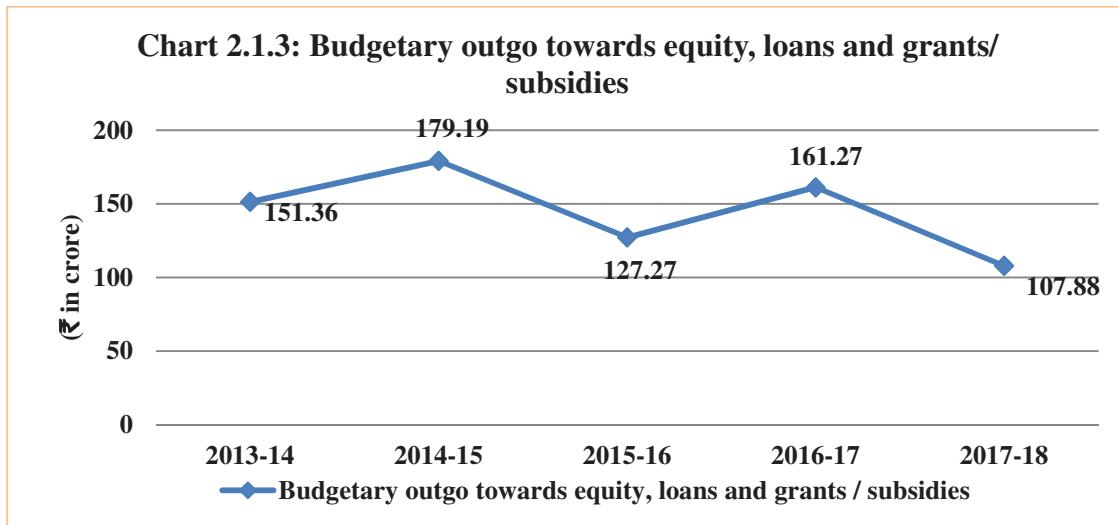
2.1.8 The State Government provides financial support to State PSUs in various forms through the annual budget. The summarised details of budgetary outgo towards equity, loans, grants/ subsidies, waiver of loans and interest in respect of State PSUs during three years ended 2017-18 are given in **Table 2.1.4**.

Table 2.1.4: Details regarding budgetary support to State PSUs

Particulars	2015-16		2016-17		2017-18	
	No. of State PSUs	Amount	No. of State PSUs	Amount	No. of State PSUs	Amount
Equity capital outgo from budget	6	38.48	7	60.74	5	30.53
Loans given from budget	-	-	1	13.25	-	-
Grants/subsidy from budget	5	88.79	5	87.28	5	77.35
Total Outgo (1+2+3)¹²	10	127.27	9	161.27	9	107.88
Particulars	2015-16		2016-17		2017-18	
	No. of State PSUs	Amount	No. of State PSUs	Amount	No. of State PSUs	Amount
Waiver of loans and interest	-	-	-	-	-	-
Guarantees issued	-	-	-	-	-	-
Guarantee commitment	-	-	-	-	-	-

Source: State PSUs data

The graphical presentation of the budgetary outgo towards equity, loans and grants/subsidies for the past five years has been given in **Chart 2.1.3**.



As can be seen from **Chart 2.1.3**, budgetary outgo to the State PSUs during 2013-14 to 2017-18 had shown a downward trend. The budgetary outgo to State PSUs was at the peak during 2014-15 (₹ 179.19 crore) and lowest during 2017-18 (₹ 107.88 crore). During 2017-18, budgetary outgo to State PSUs (₹ 107.88 crore) had decreased significantly (by 33.11 per cent) as compared to the budgetary outgo (₹ 161.27 crore) extended during 2016-17. The major beneficiaries of budgetary outgo during 2017-18 were Tripura State Electricity Corporation Limited (TSECL) (grant and subsidy: ₹ 36.77 crore), Tripura Jute Mills Limited (equity: ₹ 22.00 crore, grant: ₹ 8.00 crore), Tripura Road Transport Corporation (grants: ₹ 16.57 crore) and Tripura Handloom and Handicrafts Development Corporation Limited (grant: ₹ 13.46 crore).

¹² Actual number of State PSUs, which received equity, loans, grants/subsidies from the State Government

Reconciliation with finance accounts

2.1.9 The figures in respect of equity and loans provided by the State Government as per the records of State PSUs should agree with the corresponding figures appearing in the Finance Accounts of the State. In case of differences in the figures, the State PSUs concerned and the Finance Department should carry out reconciliation of differences. The position in this regard as on 31 March 2018 is given in **Table 2.1.5**.

Table 2.1.5: Equity, loans, guarantees outstanding as per the Finance Accounts *vis-à-vis* records of State PSUs

(₹ in crore)

Outstanding in respect of	Amount as per Finance Accounts	Amount as per records of State PSUs	Difference
Equity	1,321.56	1,391.24	69.68
Loans	56.75 ¹³	206.30	149.55
Guarantee	Nil	Nil	Nil

Source: Finance Accounts 2017-18 and State PSUs data

Audit observed that the differences in the figures of equity and loans occurred in respect of 12 State PSUs¹⁴ and four State PSUs¹⁵ respectively. It can be seen from **Table 2.1.5** that during 2017-18, the differences in the figures of equity and loans were to the tune of ₹ 69.68 crore and ₹ 149.55 crore respectively. Audit observed that differences in the corresponding figures of equity and loans during the year 2016-17 were to the tune of ₹ 79.27 crore and ₹ 149.39 crore respectively. During the year 2017-18, the un-reconciled differences in the State Government investment towards equity had decreased by ₹ 9.59 crore (12.09 *per cent*) and had increased in respect of loan by ₹ 0.16 crore (0.11 *per cent*) respectively. The State Government and the State PSUs should take concrete steps to reconcile the differences in a time-bound manner.

Arrears in finalisation of accounts

2.1.10 The financial statements of the Companies for every financial year are required to be finalised within six months from the end of the relevant financial year *viz.* by September end in accordance with the provisions of Section 96 (1) of the Act. Failure to do so may attract penal provisions under Section 99 of the Act. Similarly, in case of Statutory Corporations, their accounts are finalised, audited and presented to the Legislature as per the provisions of their respective Acts.

Table 2.1.6 provides the details of progress made by working State PSUs in finalisation of accounts as of 30 September 2018.

¹³ State Government loan to TSECL (₹ 56.75 crore) for power projects

¹⁴ State PSUs at Sl. Nos. A.1, A.2 and A.4 to A.12 and B.1 of **Appendix 2.1.2**

¹⁵ State PSUs at Sl. Nos. A.5, A.6, A.8 and B.1 of **Appendix 2.1.2**

Table 2.1.6: Position relating to finalisation of Accounts of working State PSUs

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
1.	Number of working State PSUs	13	13	13	13	14 ¹⁶
2.	Number of Accounts finalised during the year	12	11	16	13	12
3.	Number of Accounts in arrears	21	23	20	20	23 ¹⁷
4.	Number of Working State PSUs with arrears in Accounts	11	12	12	11	13
5.	Extent of arrears (number in years)	1 to 5 years	1 to 6 years	1 to 2 years	1 to 3 years	1 to 4 years

As could be observed from the **Table 2.1.6**, only one¹⁸ out of 14 working State PSUs had prepared their up-to date accounts as on 30 September 2018. The remaining 13 working State PSUs had a backlog of 23 accounts for periods ranging from 1 to 4 years. The said arrear of 23 accounts included backlog of four accounts in respect of one company, three accounts each in respect of two Companies, two accounts each in respect of two Companies and one Statutory Corporation, and one accounts each in respect of seven Companies as detailed in **Appendix 2.1.2**.

The administrative departments concerned have the responsibility to oversee the activities of these entities and to ensure that the accounts are finalised and adopted by the State PSUs within the stipulated period. During the period 2017-18 (up to September 2018), the departments concerned were informed (February 2018 and June 2018) regularly of the arrears in finalisation of accounts by these State PSUs. In addition, the Accountant General (AG) had also taken up (November 2017) the matter with the Chief Secretary, Government of Tripura (GoT) for liquidating the arrears of accounts and drawing special attention to the importance of preparation of accounts on time. Despite all these efforts, however, the aggregate arrears of accounts of working State PSUs as of September 2018 had increased to 23 accounts.

2.1.11 The State Government had invested ₹ 233.12 crore in 10 State PSUs (equity: ₹ 57.22 crore, loans: ₹ 13.25 crore and grants: ₹ 162.65 crore) during the years for which these State PSUs had not finalised their accounts as detailed in **Appendix 2.1.1**. In the absence of finalisation of accounts and their subsequent audit, it could not be ensured whether the investments and expenditure incurred have been properly accounted for and the purpose for which the amount was invested was achieved or not. State Government's investment in such State PSUs, thus, was not known to the State Legislature and other stakeholders due to non-finalisation of accounts.

Placement of Separate Audit Reports

2.1.12 The position depicted in **Table 2.1.7** shows the status of placement of SARs issued by the C&AG (up to 30 September 2018) on the accounts of the only Statutory Corporation in the State Legislature.

¹⁶ Includes Agartala Smart City Limited which was incorporated on 18 November 2016

¹⁷ Includes two accounts of Agartala Smart City Limited (2016-17 and 2017-18)

¹⁸ Tripura Natural Gas Company Limited

Table 2.1.7: Status of placement of SARs in Legislature

Name of Statutory Corporation	Year up to which SARs placed in Legislature	Year for which SARs not placed in Legislature	
		Year of SAR	Date of issue to the Government
Tripura Road Transport Corporation (TRTC)	2013-14	2014-15	17-02-2017
		2015-16	09-01-2018

It can be seen from **Table 2.1.7** that, the SARs issued by the C&AG on the accounts of TRTC for the years up to 2013-14 were placed in the State Legislature by the Government. The SARs issued for the subsequent two years *viz.* 2014-15 and 2015-16 were yet to be placed in the State Legislature.

Timely placement of SARs issued by the C&AG on the accounts of the only Statutory Corporation in the State Legislature is important for ensuring timely reporting on the functioning and performance to the stakeholders, thereby ensuring accountability on the part of the management of the Statutory Corporation.

Impact of non-finalisation of accounts

2.1.13 As pointed out in **Paragraphs 2.1.10 and 2.1.11**, the delay in finalisation of accounts may result in risk of fraud and leakage of public money apart from violation of the provisions of the relevant Statutes. In view of the above state of arrears of accounts, the actual contribution of State PSUs to the GSDP for the year 2017-18 could not be ascertained and their contribution to State exchequer was not reported to the State Legislature.

It is, therefore, recommended that:

- The State Government may set up a special cell to oversee the clearance of arrears and set the targets for individual State PSUs, which may be monitored by the cell.
- The State Government may ensure that existing vacancies in the accounts department of State PSUs are filled up with persons having domain expertise and experience, in a timely manner.

Performance of State PSUs as per their latest finalised accounts

2.1.14 The financial position and working results of working State Government Companies and the only Statutory Corporation are detailed in **Appendix 2.1.2**. A ratio of State PSU-turnover to GSDP shows the extent of State PSU activities in the State economy. **Table 2.1.8** provides the details of working State PSU-turnover and GSDP for a period of five years ending 2017-18.

Table 2.1.8: Details of working State PSUs-turnover vis-à-vis GSDP

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Turnover ¹⁹	539.43	548.84	706.39	869.27	1011.51
GSDP ²⁰	25,592.83	27,422.39	34,368.32	37,022.58 (P)	39,669.69 (A)
Percentage of Turnover to GSDP	2.11	2.00	2.05	2.35	2.55

As can be seen from **Table 2.1.8**, the turnover of the working State PSUs showed a continuous growth during 2013-14 to 2017-18. Year-wise percentage of State PSU-turnover to GSDP had also appreciated in all years excepting one year (2014-15) as the growth in the State PSU-turnover during 2014-15 did not commensurate with the increase in the GSDP during that year. The significant increase in State PSU-turnover during 2015-16 (₹ 157.55 crore), 2016-17 (₹ 162.88 crore) and 2017-18 (₹ 142.24 crore) was mainly due to increase of ₹ 160.68 crore (2015-16), ₹ 167.85 crore (2016-17) and ₹ 110.43 crore (2017-18) in the turnover of the power sector company (TSECL) as compared to the preceding year.

Erosion of capital due to losses

2.1.15 The paid-up capital and accumulated losses of 13 working State PSUs as per their latest finalised accounts as on 30 September 2018 were ₹ 1,337.90 crore and ₹ 969.73 crore respectively (**Appendix 2.1.2**). Analysis of investment and accumulated losses of these State PSUs revealed that the accumulated losses (₹ 381.27 crore) of two working State PSUs²¹ had completely eroded their paid-up capital (₹ 248.87 crore).

Accumulation of huge losses by these State PSUs had eroded public wealth, which is a cause of serious concern.

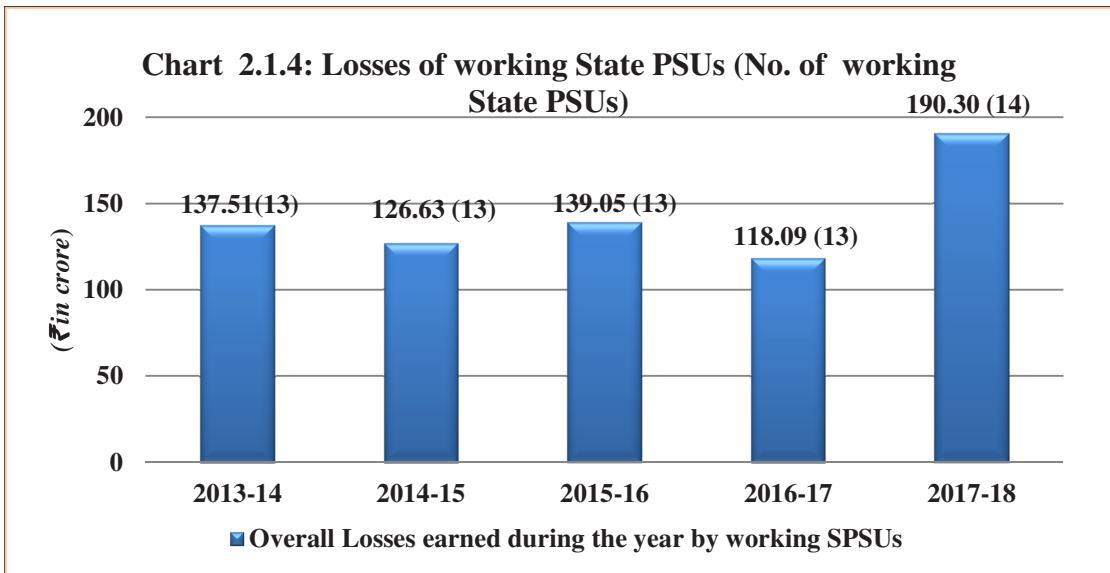
2.1.16 Overall losses²² incurred by 14 working State PSUs during 2013-14 to 2017-18 are depicted in **Chart 2.1.4**.

¹⁹ Turnover as per the latest finalised accounts of State PSUs as on September 2018

²⁰ GSDP figures taken as per Quarterly Review Report of the Finance Minister for the third quarter of 2017-18; (P)=Provisional Estimates, (A)=Advance Estimates

²¹ Tripura Handloom and Handicrafts Development Corporation Limited (paid-up capital: ₹ 86.09 crore; accumulated losses: ₹ 98.58 crore) and Tripura Road Transport Corporation (paid-up capital: ₹ 162.78 crore; accumulated losses: ₹ 282.69 crore)

²² As per the latest finalised accounts of working State PSUs as on 30 September of the respective year



(Figures in brackets show the number of working State PSUs in respective years)

From **Chart 2.1.4**, it can be seen that the working State PSUs incurred losses during all the five years under reference. Significant losses incurred by working State PSUs during 2013-14 to 2017-18 were mainly due to heavy losses incurred by the power sector State PSU (*viz.* TSECL) during these years, which ranged between ₹ 79.96 crore (2016-17) and ₹ 156.96 crore (2017-18).

During the year 2017-18, out of 14 working State PSUs, three State PSUs earned aggregate profit of ₹ 13.61 crore, while 10 State PSUs incurred loss of ₹ 203.91 crore. One newly incorporated State PSU²³ did not report any profit or loss. Major contributor to profits of State PSUs was Tripura Natural Gas Company Limited (₹ 11.59 crore). Heavy losses were incurred by TSECL (₹ 156.96 crore), Tripura Jute Mills Limited (₹ 26.79 crore) and Tripura Handloom and Handicrafts Development Corporation Limited (₹ 9.12 crore).

2.1.17 Some other key parameters pertaining to State PSUs based on their latest finalised accounts as at the end of September of the respective year are given in **Table 2.1.9**.

Table 2.1.9: Key parameters of State PSUs

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18	(₹ in crore)
Return on total Capital Employed (<i>per cent</i>)	Negative	Negative	Negative	Negative	Negative	
Debt	205.91	245.46	140.56	487.53	502.54	
Turnover ²⁴	539.43	548.84	706.39	869.27	1011.51	
Debt/Turnover Ratio	0.38:1	0.45:1	0.20:1	0.56:1	0.50:1	
Interest Payments	10.50	10.54	0.69	1.62	1.43	
Accumulated losses	489.43	634.48	762.48	773.39	969.73	

Source: Latest finalised accounts of State PSUs as on 30 September 2018.

²³ Agartala Smart City Limited

²⁴ Turnover of working State PSUs as per their latest finalised accounts as of 30 September of the respective year

From **Table 2.1.9**, it can be seen that during 2013-18, the overall debt position of the State PSUs showed an increasing trend, except during 2015-16, where it decreased by 42.74 *per cent*. The outstanding debt of State PSUs during 2017-18 mainly consisted of the borrowings of TSECL (₹ 368.43 crore) and Tripura Industrial Development Corporation Limited (₹ 128.41 crore). The accumulated losses of State PSUs had shown an increasing trend during the five years (2013-18). The said losses had increased by 98.13 *per cent* (₹ 480.30 crore) from ₹ 489.43 crore (2013-14) to ₹ 969.73 crore (2017-18). This was mainly due to the accumulated losses of TSECL (₹ 445.13 crore), Tripura Jute Mills Limited (₹ 259.17 crore) and Tripura Road Transport Corporation (₹ 282.69 crore) as per their latest finalised accounts. The return on total capital employed during last five years (2013-18) had been negative due to the heavy losses incurred by the State PSUs.

2.1.18 The State Government had not formulated any dividend policy regarding payment of minimum dividend by the State PSUs. As per their latest finalised accounts as on 30 September 2018, three State PSUs earned an aggregate profit of ₹ 13.61 crore. None of these State PSUs, however, had declared any dividend during the year 2017-18.

Winding up of non-working State PSUs

2.1.19 As on 31 March 2018, there was only one non-working State PSU (*viz.* Tripura State Bank Limited), which had been non-functional since 1971. The said State PSU was in the process of liquidation under Section 560 of the Companies Act, 1956. The State Government may expedite the process of winding up of the non-working State PSU.

Accounts Comments

2.1.20 Ten working Companies had forwarded 11 accounts to the Accountant General (Audit), Tripura during the year 2017-18 (October 2017 to September 2018). Six accounts of six Companies were selected for Supplementary Audit during the year. The audit reports of Statutory Auditors appointed by the C&AG and the Supplementary Audit conducted by the C&AG indicate that the quality of maintenance of State PSU accounts needs to be improved substantially. The details of aggregate money value of comments of Statutory Auditors and the C&AG are given in **Table 2.1.10**.

Table 2.1.10: Impact of audit comments on working Companies

(₹ *in crore*)

Sl. No.	Particulars	2015-16		2016-17		2017-18	
		No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount
1.	Decrease in profit	5	6.32	1	0.28	1	4.64
2.	Increase in loss	6	7.16	5	7.83	3	2.84
3.	Non-disclosure of material facts	1	16.39	1	1.08	3	32.85
4.	Errors of classification	6	16.79	2	37.65	1	0.29

During the year, the Statutory Auditors had given qualified certificates on all 11 accounts. The compliance by companies with the Accounting Standards (AS) remained poor, as there were seven instances of non-compliance with the Accounting Standards in four accounts during the year. The audit comments were based mainly on the non-compliance with AS-1 (Disclosure of accounting policies), AS-2 (Valuation of inventories), AS-6 (Depreciation accounting), AS-9 (Revenue recognition), AS-15 (Employee Benefits) and AS-22 (Accounting for Taxes on Income).

Similarly, the only Statutory Corporation in the State (*viz.* Tripura Road Transport Corporation) for which the C&AG is the sole auditor, had forwarded one year accounts (2015-16) to Accountant General (Audit), Tripura during the year 2017-18. The audit of the accounts forwarded by the Corporation had been completed and qualified audit certificate on the accounts was issued (January 2018).

Response of the State Government to Audit

Performance Audits and Paragraphs

2.1.21 For the Economic Sector (State PSUs) Chapter of the Report of the CAG for the year ended 31 March 2018, four Draft Paragraphs relating to Forest Department and Industries and Commerce Department and one Audit Report on “Activities of Tripura Tea Development Corporation Limited”, functioning under the administrative control of the Industries and Commerce Department, GoT, were issued (May, July, August and December 2018) to the Principal Secretary of the Department concerned. The reply of the State Government had been received (June 2018, December 2018 and January 2019) in respect of three Draft Paragraphs.

Follow up action on Audit Reports

Outstanding Replies

2.1.22 The Reports of the CAG represent the culmination of the process of audit scrutiny. It is therefore necessary, that they elicit appropriate and timely response from the executive. The Finance Department, GoT issued (July 1993) instructions to all administrative departments to submit replies/ explanatory notes to paragraphs/ performance audits included in the Audit Reports of the CAG within a period of three months of their presentation to the State Legislature, in the prescribed format without waiting for any questionnaires from the Committee on Public Undertakings (COPU). The position of receipt of replies/ explanatory notes to paragraphs/ performance audits pending to be received from the State Government/ administrative departments concerned is given in **Table 2.1.11**.

Table 2.1.11: Explanatory notes not received (as on 30 September 2018)

Year of the Audit Report (Commercial/ State PSUs)	Date of placement of Audit Report in the State Legislature	Total performance audits and paragraphs included in the Audit Report		Number of performance audits/paragraphs for which explanatory notes were not received	
		Performance Audits	Paragraphs	Performance Audits	Paragraphs
2011-12	27-09-2013	1	3	Nil	2
2012-13	02-09-2014	1	3	1	1
2013-14	10-08-2015	1	3	Nil	Nil
2014-15	23-03-2016	1	2	Nil	2
2015-16	15-03-2017	1	Nil	1	Nil
2016-17	Yet to be placed in State Assembly (as on September 2018)	1	1	Nil*	Nil*
Total		6	12	2	5

*Explanatory notes are due for submission within three months of placement of Audit Reports before the State Legislature

From **Table 2.1.11**, it can be seen that out of 18 paragraphs/ performance audits, explanatory notes to seven paragraphs/ performance audits in respect of four departments, which were commented upon, were awaited (September 2018).

Discussion of Audit Reports by COPU

2.1.23 Status of discussion on Performance Audits and paragraphs relating to State PSUs that appeared in the SARs by the COPU as on 30 September 2018 is detailed in **Table 2.1.12**.

Table 2.1.12: Details of discussion by COPU as on 30 September 2018

Period of Audit Report	Number of performance audits/paragraphs			
	Appeared in Audit Report		Paragraphs discussed	
	Performance Audits	Paragraphs	Performance audits	Paragraphs
2010-11	1	2	Nil	2
2011-12	1	3	Nil	Nil
2012-13	1	3	Nil	Nil
2013-14	1	3	Nil	Nil
2014-15	1	2	Nil	Nil
2015-16	1	Nil	Nil	Nil
Total	6	13	Nil	2

From the above, it may be seen that only two out of 19 Paragraphs were discussed during 2010-11 to 2015-16 indicating weak Legislative control.

Compliance to Reports of the COPU

2.1.24 Action Taken Notes (ATNs) to 50 recommendations pertaining to nine reports of the COPU presented to the State Legislature between November 2010 and February 2015 had not been received (September 2018) as indicated in **Table 2.1.13**:

Table 2.1.13: Compliance to COPU reports

Year of the COPU report	Total number of COPU reports	Total no. of recommendations in COPU report	No. of recommendations where ATNs not received
2010-11	4	22	9
2011-12	3	14	14
2012-13	Nil	Nil	Nil
2013-14	1	10	10
2014-15	1	4	4
2015-16	Nil	Nil	Nil
2016-17	Nil	Nil	Nil
Total	9	50	37

The above reports of COPU contained recommendations in respect of Paragraphs pertaining to five departments of the State Government, which appeared in the reports of the CAG for the years 1989-90 to 2008-09.

It is recommended that the State Government ensure: (a) sending of replies to inspection reports/ draft paragraphs/performance audits and ATNs on the recommendations of COPU as per the prescribed time schedule; (b) recovery of loss/ outstanding advances/overpayments within the prescribed period; and (c) revamping of the system of responding to audit observations.

Coverage of this report

2.1.25 This Chapter contains one Audit Report viz., “Activities of Tripura Tea Development Corporation Limited” and four Compliance Audit Paragraphs involving financial effect of ₹ 2.03 crore relating to three other companies. The Investment, Turnover, Equity, Return and percentage of Return on Equity (RoE) in respect of four State PSUs as per their latest finalised accounts as on 30 September 2018 are given in **Table 2.1.14**.

Table 2.1.14: Key parameters of the State PSUs covered in the Report

Name of the State PSU	Investment²⁵	Turnover	Equity²⁶	Return²⁷	RoE (per cent)
	(₹ in crore)				
Tripura Forest Development and Plantation Corporation Limited (TFDPCL)	9.29	38.70	131.42	(-) 4.93	Negative
Tripura Natural Gas Company Limited (TNGCL)	8.32	76.00	76.28	11.59	15.19
Tripura Tea Development Corporation Limited (TTDCL)	41.57	4.10	26.59	(-) 1.83	Negative
Tripura Jute Mills Limited (TJML)	12.09	4.36	(-) 248.13	(-) 26.79	Negative
Total	71.27	123.16	(-) 13.84	(-) 21.96	158.67

Source: Latest finalised Accounts of TFDPCL (2016-17), TNGCL (2017-18), TTDCL (2016-17) and TJML (2016-17) as on 30 September 2018

²⁵ Paid up Capital plus Long term borrowings

²⁶ Equity represents paid up equity capital plus free reserves plus accumulated profits minus accumulated losses

²⁷ Net profit after tax

Disinvestment, restructuring and privatisation of State PSUs

2.1.26 No disinvestment, privatisation or restructuring of State PSUs occurred in the State of Tripura during the year 2017-18.

INDUSTRIES AND COMMERCE DEPARTMENT

(Tripura Tea Development Corporation Limited)

2.2 Activities of Tripura Tea Development Corporation Limited

2.2.1 Introduction

Tea plantation in Tripura was started in the beginning of twentieth century²⁸ by the Royal Administration. In 1980, the Government of Tripura (GoT) established Tripura Tea Development Corporation Limited (Company) with the objective of development of tea industry in the State. The Company has three tea estates²⁹ (TEs) having total area of 1,176.99 acres³⁰. In addition, the Company has two tea processing factories³¹ at Durgabari and Brahmakunda. The Company was associated with establishment of three other tea factories, *viz.* Panchamnagar, Solpoi and Basumati.

The Company is engaged in the following activities:

- a. Production and processing of green tea leaves, maintenance of tea estates and factories, *etc.*;
- b. Creation of tea processing infrastructures in the State; and,
- c. Supply of tea saplings to various beneficiaries/small tea gardens selected by GoT.

2.2.2 Organisational Set-up

The Company was functioning under the administrative control of the Industries and Commerce Department, GoT. The management of the Company was vested with Board of Directors (BoD) consisting of 10 Directors. The Managing Director (MD) is the executive head of the Company and is assisted by an Assistant Marketing Officer and two Assistant Managers.

2.2.3 Audit scope and methodology

Audit scrutiny includes areas relating to functioning and operation of the Company for the period from 2013-14 to 2017-18. Audit covered all the three TEs and factories owned by the Company. Audit also scrutinised files relating to construction of all the four tea factories³² undertaken either by the Company or for the Company. Further, audit covered all the 13 nurseries producing tea sapling. An Entry Conference was held on 25 May 2018 with management wherein the scope of audit, audit objectives, *etc.* were discussed. Audit findings were discussed with the management in an Exit Conference held on 18 September 2018 and replies of the management have been incorporated in the report suitably.

²⁸ <http://tripura.nic.in/ttdc/>

²⁹ (1) Kamalasagar (Sepahijala District), (2) Brahmakunda (West Tripura District) and (3) Machmara (Unakoti District)

³⁰ One acre = 43,560 square feet

³¹ Factory at Durgabari is operated by the Company and factory at Brahmakunda is operated by lessee

³² Panchamnagar, Basumati, Solpoi and Brahmakunda

2.2.4 Audit Objectives

The audit objectives were to analyse:

- a) capacity utilisation of tea estates and factories;
- b) project management relating to infrastructure creation; and,
- c) assessment of role of the Company in supply of tea saplings for tea plantation in the land of the beneficiaries selected by the Gaon Panchayats and Village Councils of Tripura Tribal Areas Autonomous District Council (TTAACD).

2.2.5 Audit Findings

The audit findings relating to operations, supply of tea saplings and infrastructure creation are discussed in succeeding paragraphs.

2.2.5.1 Operational Management

As per norms adopted by the Company, a Tea Estate (TE) is required to have 5,000 tea bushes per acre³³ with each bush expected to produce one kilogram (kg) of green leaves per year³⁴. Considering these norms, the Company is expected to produce 52.96 lakh kg³⁵ of green leaves per annum. The Company, however, had annual production of 14.31 lakh kg (27 *per cent* of total expected production as per norms) to 18.62 lakh kg (35 *per cent* of total expected production as per norms) of green leaves during the five years ending 31 March 2018 (detailed in **Table-2.2.3**).

On this being pointed out, the Company stated (November 2018) that the yield of the tea plants in its TEs was lower than its own norm (0.75 kg average yield against the norm of one kg average yield per annum) and cited age of the tea bushes as the reason for the lower yield. However, the yield of one kg tea leaves per year per bush was adopted by the Company in its BoD meeting dated 30 March 2015 which would have taken the age of the plants into consideration while fixing the norm. Also, the Company failed to undertake any new plantation/ re-plantation activity to replace the old bushes with higher yielding new bushes. The Company also did not take any step to increase the productivity to the desired output.

(i) Non-utilisation of land

As per the guidelines issued by Tea Research Association (TRA)³⁶, 8-10 *per cent* of the available area can be excluded for the purpose of roads, culverts, drains, etc. The three Tea Estates (TEs)³⁷ of the Company had total area of 1,176.99 acres of land out of which it had allotment for 911.99 acres only. The Company did not have any information relating to allotment of 265 acres of land of Machmara TE though the

³³ Source: 40th Report of the COPU, Tripura Legislative Assembly

³⁴ BoDs' 110th meeting dated 30 March 2015

³⁵ Total plantable areas (details under para no.1.5.1.1) under tea estate (1059.29 acre) × No. of bushes per acre (5,000) × Production norm per bush (1 kg)

³⁶ Tea Research Association (TRA) looks after the research and development needs of the Indian tea industry. It does not have any estate of its own

³⁷ Kamalasagar (Sepahijala District), Brahmakunda (West Tripura District) and Machmara (Unakoti District)

plantation activities were undertaken therein. The utilisation of land under three TEs is summarised in **Table 2.2.1**.

Table 2.2.1: Statement showing area, allotment and utilisation of land in three TEs of the Company

Tea Estate	Gross area	Allotted area	Total Plantable Area	Existing area under plantation	Utilisation of plantable area (per cent)	(Area in acre)
Kamalasagar	561.99.00	561.99	350.00	280.00	80.00	
Machmara	265.00	Nil	265.00	182.00	68.68	
Brahmakunda	350.00	350.00	200.00	200.00	100.00	
Total	1,176.99	911.99	815.00	662.00	81.23	

Source: Data as provided by the Company.

Out of the available land, the Company had developed 815 acres of land for plantation purpose, out of which only 662 acres were actually used for the purpose of plantation, which was less than the norms set by TRA.

On this being pointed out, the Company in its reply (November 2018), added the requirement of additional land for construction of labour shed also and attributed 25 *per cent* of the available land for drainage, roads, labour shed, etc. The contention of the Company is not acceptable in audit, as the Company did not specifically submit the quantum of land actually utilised for the above purposes. Thus, keeping in view the standards set by the TRA, 1059.29 acres³⁸ of available land could be utilised for plantation purpose whereas the Company was utilising only 662 acres of available land which was merely 63 *per cent* of the available plantable land.

The performance on working of the Company for the period April 2001 to March 2006 was commented under Paragraph 7.2 of the Report of Comptroller and Auditor General of India for the year ended 31 March 2006.

- The Committee on Public Undertakings (COPU), Tripura Legislative Assembly in its 40th Report instructed (March 2009) the Company to take up the matter of transfer of title documents with the Revenue Department, GoT. Accordingly, the BoD of the Company also discussed³⁹ the issues relating to utilisation of land, encroachments, transfer of title and instructed the Company to take remedial measures like demarcation of land of TEs, taking up issues with the Revenue Department, GoT. However, the Company did not act on the decision taken in BoD meeting and the issues remained unresolved.
- Later, the Department of Industries and Commerce, GoT released (04 March 2017) an amount of ₹ 1.08 crore to the Company for payment of land premium of Kamalasagar and Brahmakunda. However, the Company delayed payment of land premium. They initially parked the above fund in a bank as fixed deposit and later paid the land premium in September 2018 after a delay of 18 months. Due to delay, the Company was yet to receive the Record of Right (RoR) of the

³⁸ 1176.99 less 10 *per cent*= 1176.99-117.70=1059.29

³⁹ (a) 103rd meeting: 24 December 2012 (b) 104th meeting: 4 May 2013, (c) 105th meeting: 31 August 2013 and (d) 116th meeting: 13 December 2016

land and demarcation of the area of the tea estates is pending. In the absence of demarcation of land, 322 acres of land of Brahmakunda and Kamalasagar were reported by the Company to have been encroached upon by local dwellers. Thus, due to delay in submission of land premium, the Company was unable to demarcate its own land and resolve the problem of illegal encroachment.

(ii) Lack of adequate plantation density

As per the norms adopted, the Company is required to plant 5,000 tea bushes per acre of land⁴⁰. Analysis of information submitted by the management revealed that the Company failed to achieve the desired plantation density based on its own norms, as shown in **Table 2.2.2**.

Table 2.2.2: Details of number of tea bushes as per norms vis-à-vis actual available

Tea Estate	Existing plantation area (in acre)	Number of bushes			Percentage of Shortfall
		Required as per norms	Actual (31 March 2018)	Shortfall	
Kamalasagar	280	14,00,000	7,90,574	6,09,426	43.53
Machmara	182	9,10,000	6,67,203	2,42,797	26.68
Brahmakunda	200	10,00,000	7,58,939	2,41,061	24.11
Total	662	33,10,000	22,16,716	10,93,284	33.03

Audit scrutiny revealed that the actual number of bushes fell short of norms in all the TEs with the deficit ranging from 24 to 43 *per cent*. The Company stated in its reply (November 2018) that the work relating to fresh plantation and re-plantation in place of dead tea plants could not be undertaken due to shortage of workers and the workers were also reluctant to work in the tea gardens due to poor wage structure. Moreover, the Company have not taken any step to overcome the labour shortage in the near future. Thus, the fact remained that the less number of tea plants (22.17 lakh against 33.10 lakh as per norms) had resulted in lower production of green leaves.

Audit scrutiny of Kamalasagar TE revealed that 1,08,100 tea bushes of section⁴¹ 21, 22 and 23 were left unattended and the TE stopped pruning, plucking and maintenance activities of these sections. The BoD in its 116th meeting (13 December 2016) decided to outsource the sections to Self Help Groups (SHGs) on commission basis where plucking by Company was not possible due to lack of manpower. Audit noticed that no section was outsourced. The Company, in its reply, stated (November 2018) that decision of the Board could not be implemented due to non-availability of such SHGs. Thus, the decision of the BoD to outsource the sections to SHGs was not prudent. Further, the Company has also not taken any alternative steps to resolve the issue. Thus, productivity of 1,08,100 tea bushes could not be utilised by the Company.

(iii) Shortfall in production of green leaves

Company fixes production target of green tea leaves for all the three TEs every year. The Company transferred green tea leaves produced in Kamalasagar TE and Brahmakunda TE to CTPF, Durgabari and BTPF for manufacturing “made tea”. The

⁴⁰ Source: 40th Report of the COPU, Tripura Legislative Assembly

⁴¹ The entire area of tea estates is divided into sub-plots which are identified as ‘Sections’

Company sold green leaves of Machmara TE to bought leaf factories⁴². The volume of production of green leaves, thus affects operational performance of the Company. Scrutiny of records revealed that the Company had 23 lakh tea bushes during 2013-14 to 2016-17 and 22.17 lakh tea bushes during 2017-18 in total in their three TEs. Considering the norm of one kg of green leaves production per bush per year, the Company should have set a production target of 23 lakh kg and 22.17 lakh kg of green leaves for each year during 2013-14 to 2016-17 and 2017-18 respectively. However, the Company set much lower production targets than the norms for each year as detailed in **Table 2.2.3**. The Company, however, could achieve these lower production targets only in the year 2013-14. Further, total production of the Company showed a decreasing trend and the company had even failed to achieve the lower production target set by it (except during 2013-14) as detailed in **Table 2.2.3**. The shortfall in achievement of target ranged from 9 to 16 *per cent*. Due to non-achievement of target of production of green leaves the Company suffered a loss of revenue to the tune of ₹ 1.27 crore⁴³.

Table 2.2.3: Statement showing target and actual production of green tea leaves during last five years

Year		Kamalasagar	Machmara	Brahmakunda	Total	(Figures in lakh kg)
2013-14	Target	7.50	5.50	5.00	18.00	
	Actuals	7.82	5.67	5.13	18.62	
2014-15	Target	8.00	6.00	6.50	20.50	
	Actuals	6.98	5.13	5.66	17.77	
2015-16	Target	8.00	6.00	6.00	20.00	
	Actuals	7.52	5.06	5.40	17.98	
2016-17	Target	5.00	6.05	6.00	17.05	
	Actuals	3.64	6.05	4.62	14.31	
2017-18	Target	6.00	5.00	6.00	17.00	
	Actuals	5.32	4.64	5.44	15.40	

Scrutiny of records revealed that the lower production of green leaf was due to shortage in plucking, lack of irrigation facility in Kamalasagar, shortage of workers, absenteeism, illegal cultivation in the land of these TEs, etc. The Management accepted (November 2018) the audit observation. However, the Company did not specify any steps taken to resolve the issue of lack of manpower. The Company also did not furnish any reply on the other issues as flagged in the paragraph.

(iv) Performance of Central Tea Processing Factory

The CTPF, Durgabari of the Company has an installed capacity of six lakh kg of made tea per year. In addition to tea leaves of Kamalasagar and Brahmakunda TE, CTPF procures green tea leaves from various small tea growers.

The position of production and sales of made tea *vis-à-vis* the targets during the years from 2013-14 to 2017-18 have been depicted in **Table 2.2.4**.

⁴² “Bought leaf factories” are processing factories which use green leaves as input material and produce finished product called “made tea”

⁴³ Calculated at the rate of ₹ 14 per kg (average rate that the Company has been able to get by selling green leaves of Machmara TE during the last five years) for 9.09 lakh kg being deficit for the years 2014-15 to 2017-18

Table 2.2.4: Details of target and actual production and sales of made tea during last five years

Year	Installed Capacity	Target of production/ Sales Target ⁴⁴	Actual production	Actual sales	Production Capacity utilisation (per cent)
2013-14	6.00	4.00	3.71	3.70	61.83
2014-15	6.00	4.50	3.89	3.86	64.83
2015-16	6.00	4.50	3.92	3.72	65.33
2016-17	6.00	2.00	1.99	2.20	33.17
2017-18	6.00	3.00	1.72	1.61	28.67

Due to old equipment of the CTPF and non-availability of green tea leaves, annual production targets for the year 2013-14 to 2015-16 were fixed at 25 to 33 *per cent* below the installed capacity⁴⁵. In order to increase the capacity utilisation of the CTPF, the BoD of the Company decided (31 August 2013) to procure more green leaves from other tea gardens/ small tea growers. However, after commissioning of new factory in Brahmakunda in March 2016 the Company transferred 98 *per cent* of leaves of its own Brahmakunda TE to the lessee of newly constructed factory at Brahmakunda. The Company reduced the target for production of made-tea for next two years *i.e.* 2016-17 and 2017-18 to two lakh and three lakh kg respectively which were merely 33 to 50 *per cent* of the installed capacity of the CTPF. Audit analysis of figures of actual production of made tea revealed that the factory (CTPF, Durgabari) could not achieve even the reduced targets in any of the years. The actual capacity utilisation was ranged between 29 *per cent* and 65 *per cent* during last five years ending 2017-18. As seen in **Paragraph 2.2.5.1 (iii)**, the Company failed to meet its production target of green leaves in four of the five years under audit. Lower production of green leaves was a contributing factor of the inability of the CTPF to meet its production target of made tea. However, as seen from **Table 2.2.4**, the Company was able to sell the made tea produced during the above years. Thus, the shortfall in meeting sales target was also due to shortage of production of made tea.

The Company in its reply (November 2018) stated that the main reasons for lower capacity utilisation of CTPF were shortage of green leaves and old machineries. However, the fact remained that despite BoD's instructions (August 2013) to procure adequate quantities of green leaves from outside sources, the Company did not follow the instruction of BoD and the production of CTPF, Durgabari dwindled over the years. Moreover, the targets set during the audit period were reduced to a range of 33 to 75 *per cent* of the installed capacity (**Table 2.2.4**) taking into consideration the old machineries of CTPF. Despite the reduction in targets, the CTPF was not able to meet its targets. The production in 2017-18 fell short by 43 *per cent* of the target and the same was only 29 *per cent* of the installed capacity of the CTPF. Further, the CTPF, Durgabari was not able to meet its production targets of made tea in any of the five years covered by Audit.

⁴⁴ The Company has fixed the same production and sales targets for each of the years

⁴⁵ Year wise targets for three years: 2013-14 (4 lakh kg), 2014-15 (4.50 lakh kg) and 2015-16 (4.50 lakh kg)

Thus, the Company did not ensure full utilisation of the available capacities of tea estates and factory which resulted in shortfall in production of green leaves and made tea.

2.2.5.2 Infrastructure creation

The Company was associated with creation of four new tea factories viz. Brahmakunda, Panchamnagar, Solpoi and Basumati. As of July 2018, out of the four, construction of tea factories at Solpoi and Basumati was at the tendering stage while the construction of Panchamnagar factory was at final stage of completion. BTPF was commissioned in the year 2016 and was being operated by a lessee.

(i) Establishment of Brahmakunda Tea Processing Factory

The North East Council (NEC), Shillong accorded (June 2011) administrative approval of the proposed project of augmentation of the existing CTPF, Durgabari at a cost of ₹ 4.98 crore. GoT subsequently (November 2011) proposed re-location of the project to Bramakunda. The re-location was proposed for ensuring availability of smooth green leaf processing infrastructure to the Small Tea Growers (STGs) and existing TEs of neighbouring areas. The project consultant⁴⁶ selected by the GoT submitted (July 2012) a Detailed Project Report (DPR) of the proposed factory at Brahmakunda with an annual capacity of six lakh kg of made tea and having the provision for future capacity expansion of up to 15 lakh kg per year. The Directorate of Industries and Commerce (DIC), GoT after finalisation of third tendering process, issued (March 2014) a Letter of Intent (LoI) for construction of factory, supply and installation of equipment to Vikram India Limited (VIL) at an approved cost of ₹ 6.46 crore. The Company released the payments to VIL on receipt of instructions from DIC. The Company took over the factory from DIC in February 2016. By March 2017, the Company released full payment⁴⁷ to VIL. The factory was leased out for four years to Chakravartti Tea and Industries (CTI) against the royalty payment of ₹ five per kg of made tea for 2016-17, which is to be reduced by 50 paise per kg for each of the three succeeding years.

Scrutiny of records relating to tendering process, payment and leasing of BTPF revealed the following irregularities:

⁴⁶ Shri Surajit Ghose, Kolkata

⁴⁷ (a) 28 March 2014: ₹ 173.98 lakh, (b) 17 April 2014: ₹ 0.35 lakh, (c) 10 September 2015: ₹ 313.81 lakh, (d) 16 March 2016: ₹ 92.98 lakh and (e) 17 March 2017: ₹ 64.57 lakh

(a) Tendering process: For undertaking work of the construction of factory, supply and installation of equipment, the DIC issued Notice Inviting Tender (NIT) on three occasions⁴⁸. In finalising the 1st tender, DIC decided (January 2013) to treat all the three bidders as technically qualified after considering their previous experiences of establishment of tea plants having capacity of at least 50 lakh kg of made tea in total. The DIC, however, cancelled (April 2013) the tender citing inconsistency between recommendation of tender evaluation/ scrutiny committee and the provisions of the bid documents. Details of inconsistencies as pointed out by DIC were not found on record. The matter was neither referred to the committee for reconsideration nor the same was put up to Supply Advisory Board (SAB⁴⁹). As per the terms of tender documents of the 2nd tendering process, the selected bidder was entitled for advance payment of 30 *per cent* of total amount of supply order on submission of bank guarantee of equal value of cost of both civil work and supplies. The DIC issued (August 2013) Letter of Intent (LoI) to Gem Allied Industries Private Limited (GAIPL) and instructed it to furnish bank guarantee (BG) of ₹ 4.98 crore for entire period of agreement (*i.e.* 270 days). Gem Allied Industries Private Limited expressed (September 2013) its inability to provide BG for entire amount and requested GoT to accept BG to the tune of ₹ three crore. However, the GoT did not accept the request and due to failure of GAIPL to submit the BG for the required amount, the DIC cancelled (October 2013) the LoI and decided to issue fresh tender.

During preparation of third bid documents (December 2013), the DIC, however, arbitrarily decided to scale down the BG amount to 30 *per cent* of tender value during the next tendering process. It is worth mentioning here that GAIPL request for bringing the BG amount down to ₹ three crore was not considered by the DIC during the previous tendering process. The DIC issued LoI to VIL after approval by SAB.

Ultimately, the work was undertaken on the basis of BG of ₹ 1.94 crore as submitted by VIL against BG of ₹ three crore proposed by GAIPL.

Thus, the actions of the DIC were inconsistent and were in favour of VIL, which ultimately resulted in increase in total cost by ₹ 1.53 crore⁵⁰ in addition to the delay in

⁴⁸

(₹ in crore)

1 st Tendering Process		2 nd Tendering Process		3 rd Tendering Process	
Bidder	Rate quoted	Bidder	Rate quoted	Bidder	Rate quoted
Gem Allied Industries Private Limited	₹ 4.93	Gem Allied Industries Private Limited	₹ 4.98	--	--
T & I Global Limited	₹ 7.48	T & I Global Limited	₹ 7.26	T & I Global Limited	₹ 8.58
Vikram India Limited	₹ 9.40	--	--	Vikram India Limited	₹ 6.46

⁴⁹ Under the provisions of the Delegation of Financial Power Rules Tripura, 2011, SAB has the power to finalise work beyond ₹ 50 lakh

⁵⁰ Rate quoted by Gem Allied in first Tender was ₹ 4.93 crore against the rate quoted by VIL in 3rd tender was ₹ 6.46 crore

taking up the work by 11 months⁵¹. Views of the DIC were called for (August 2018) but the same was awaited (November 2018).

(b) Project implementation and release of payments: As per the terms of bid documents and memorandum put up to SAB, the contract price was inclusive of labour cess, applicable taxes like excise duty, sales tax, *etc.* The Company released full payments⁵² of contract value (₹ 6.46 crore) to VIL based on the instructions of the DIC received from time to time. While instructing the Company to release payments, the DIC had neither forwarded any tax invoice, measurement books for construction work executed by the VIL nor did they instruct the Company to deduct statutory taxes, cess, *etc.* from the payments made to VIL. The Company also accepted the fact in their reply (November 2018). However, the fact remained that the Company on its part also did not seek any clarification from the DIC regarding non-furnishing of details of work done (measurement books, tax invoice, *etc.*) for which payment was made. Consequently, the Company did not make any deduction of taxes and duties.

The matter of payment to VIL was referred (August 2018) to the DIC requesting communication of reasons for issue of instructions for payments without mentioning the requirements of deduction of taxes as well as non-forwarding of tax invoice at the time of payment to private party, the reply to which was awaited (November 2018).

(c) Registration of factory with lower capacity: As per terms and conditions of the tender document for construction of BTPF, the turnkey contractor was required to establish the factory having capacity of six lakh kg of made tea per shift per year. However, BTPF was registered⁵³ (July 2016) with an installed capacity of five lakh kg of made tea per year. Audit scrutiny further revealed that there was shortfall in capacity of weathering troughs⁵⁴ as the existing troughs were sufficient to cater to only 3.96 lakh kg⁵⁵ of made tea against six lakh kg as envisaged in the bid documents and five lakh kg installed capacity. The operational capacity of the BTPF was less than the installed capacity of five lakh kg to the extent of 1.04 lakh kg of made tea per year. Reasons for registering the BTPF with lower installed capacity in comparison to the original plan as envisaged were not found on record. The Company did not furnish any reply in this regard (November 2018).

⁵¹ Difference between date of cancellation of first tender (April 2013) and date of approval of third tender by SAB (March 2014)

⁵² Date	Amount (₹ in crore)
28-Mar-14 and 17-Apr-14	1.74
10-Sep-15	3.14
16-Mar-16	0.93
17-Mar-17	0.65
Total	6.46

⁵³ Registered with the Tea Board under Tea (Marketing) Control Order, 2003

⁵⁴ Weathering troughs are structures used for drying the green leaves before they are processed

⁵⁵ Calculated considering 22 *per cent* conversion ratio (as per DPR) for daily quantity of 8,000 kg of green tea leaves which can be accommodated in 4 weathering troughs of 2,000 kg each multiplied by 9 months of working season in a year and 25 days in a month

(d) Under-utilisation of production capacity leading to less royalty: Scrutiny of production records of BTPF revealed that during the years 2016-17 and 2017-18, the factory had an average production of 2.33 lakh kg of made tea against installed capacity of five lakh kg. It was also seen that the Company did not safeguard its own interests by specifying minimum royalty to be paid by the lessee in the royalty agreement. However, the Company fixed royalty rates in the agreement at ₹ five, ₹ 4.50, ₹ four and ₹ 3.50 per kg of ‘made tea’ during 2016, 2017, 2018 and 2019 crop season respectively. This resulted in shortfall in realisation of royalty amounting to ₹ 0.26 crore during the corresponding period, as detailed in **Table 2.2.5.**

Table 2.2.5: Statement showing royalty realised from lessee of BTPF

Year	Made tea to be manufactured as per plan (kg)	Green leaves processed (kg)	Made tea actually manufactured (kg)	Details of Royalty (₹)		
				To be realised	Actually realised	Shortfall in realisation
2016-17	5,00,000	9,30,446	1,89,951	25,00,000	9,49,755	15,50,245
2017-18	5,00,000	13,90,541	2,76,296	22,50,000	12,43,332	10,06,668
Total	10,00,000	23,20,987	4,66,247	47,50,000	21,93,087	25,56,913

The Management in its reply (November 2018) stated that the lower capacity utilisation of BTPF was due to non-availability of green leaves. The reply is not based on facts as CTI (the lessee who is running the factory) had shown availability of 25 lakh kg of green leaves in their production plan (January 2017). However, it managed to process only 9.30 lakh kg and 13.91 lakh kg of green leaves in 2016-17 and 2017-18 respectively. Thus, the contention of the Company that the availability of green leaves was not adequate is contradictory to the production plan proposed by the lessee.

As seen in **Paragraph 2.2.5.1 (iv)** the CTPF, Durgabari, which was operated by the Company also had capacity utilisation of 29 *per cent* to 65 *per cent*. The idle capacity in both the plants (35 to 71 *per cent* for CTPF Durgabari and 45 to 62 *per cent* in case of BTPF) situated within the same district, points towards injudicious decision to establish BTPF.

The process relating to establishment of BTPF resulted in additional cost of ₹ 1.53 crore⁵⁶ due to cancellation of first and second tendering processes and a further delay of 11 months in taking up of the work. Moreover, due to release of payments without making necessary deduction of taxes and cess, there was a loss to the exchequer. Further, the infrastructure created was lower than the capacity envisaged.

2.2.5.3 Supply of tea saplings

The Company in consultation with Rural Development Department (RDD), GoT submitted (August 2016) a proposal to RDD for raising 88 lakh tea saplings under the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS). The Company proposed raising saplings during the year 2017-18, under GoT’s plantation

⁵⁶ Rate quoted by Gem Allied in first Tender was ₹ 4.93 crore against the rate quoted by VIL in 3nd tender was ₹ 6.46 crore

programme, on 1,760 acres of land belonging to selected beneficiaries⁵⁷ under 10 RD Blocks of four districts⁵⁸ at the rate of 5,000 tea saplings per acre of land as per the plantation standards followed by the Company. RDD forwarded (August 2016) the above proposal to the District Magistrate and Collectors (DM&Cs) of the districts concerned to accord sanction to the plantation programme proposed by the Company.

(i) Nursery activities undertaken without supply order

Although, sanction of the DM&C of districts concerned was awaited, the Company invited (September 2016) a quotation for supply of 1,500 units⁵⁹ of bi-cloned tea seed⁶⁰ (TS-520 or TS 463). The party (Sovavita Tea Seed Garden) which was selected for supply of seeds had stock of only 900 units (TS-520) seeds, accordingly the target of raising 88 lakh tea saplings was reduced to 67 lakh⁶¹. As per the terms of the supply order (October 2016), 90 *per cent* of the seeds supplied should be sound in respect of size and germination. The Company also procured the other inputs like polythene sleeves, agro-shade nets, ropes, *etc.* valued at ₹ 2.35 crore (inclusive of seed cost of ₹ 1.34 crore).

From the tea seeds procured, the Company took up nursery activities⁶² for 20 lakh saplings, in Mandwi Block of West Tripura (15 lakh) and Brahmakunda Tea Estate of the Company (five lakh). The Company raised remaining saplings (47 lakh) through Self Help Group (SHGs), Small Tea Growers (STGs) and Co-operative Tea Estates (CTEs). The Company provided necessary materials like seeds, polythene sleeves, agro-shade nets, ropes, *etc.* to the SHGs, STGs and CTE. In addition, the Company also provided cash advance to the tune of ₹ 1.35 crore to the above units. The cash and material advance provided to the SHGs, STGs and CTEs was to be adjusted against supply of tea sapling made by them at the rate of ₹ nine and ₹ eight per sapling as per terms and conditions of the cash advances sanction orders. The Company incurred total expenditure of ₹ 4.03 crore on raising 62 lakh tea saplings against the target of 67 lakh tea saplings for plantation. (**Appendix 2.2.1**). Thus, with the available tea saplings, based on plantation standards followed by the company, plantation could only be done in 1,240 acres⁶³ of land as against the target of 1,760 acres, which was 70 *per cent* of the original target.

After raising the saplings in nurseries, the Company requested (February 2017) the RDD to lift the tea saplings raised under MGNREGS. The RDD expressed (July 2017) its limitation in taking up of tea plantation work due to paucity of funds for the material component under MGNREGS. However, it was decided in the

⁵⁷ Beneficiaries are selected by the Gaon Panchayats and Village Councils of TTAADC

⁵⁸ Sepahijala -11 lakh saplings to cover 220 acre, Dhalai-12 lakh saplings to cover 240 acre, Unakoti - 30 lakh saplings to cover 600 acre and West Tripura-35 lakh saplings to cover 700 acre

⁵⁹ One unit consists of 20 kg of seeds

⁶⁰ Tea plants can be raised either from seeds of tea plant or by cutting of branches of tea bush

⁶¹ Seeds required for raising one lakh sapling is 13.5 units

⁶² Company raised 5.00 lakh saplings on their own estate, 47.00 lakh saplings through SHGs and CTEs and 10 lakh saplings in Mandwi RD Block through supervision only, cost of seeds and other inputs were received by the Company from the Block

⁶³ 62 lakh/5000 (*i.e.* the requirement of saplings per acre)= 1240 acres

meeting (July 2017) between the Company, DIC and RDD that to utilise the saplings raised by TTDCL, tea plantations would be taken up by the districts under MGNREGS subject to the condition that saplings cost will be paid only when adequate funds under MGNREGS material component would be available with the RDD. Accordingly, the Company supplied the saplings for tea plantation in the land of the approved beneficiaries⁶⁴ under the different RD Blocks. Up to the planting season⁶⁵ of the year 2018-19, 11 Rural Development Blocks lifted 33.97⁶⁶ lakh tea-saplings only. (**Appendix 2.2.1**). As of November 2018, 18.03 lakh sapling (valued at ₹ 2.70 crore⁶⁷) remained un-lifted at various nursery beds.

The company stated (November 2018) that they raised 52 lakh bio-seed tea nursery through its own tea estates, Self Help Groups and Co-operative Tea Estates and supplied 33.97 lakh saplings from the 42.12 lakh (with 81 *per cent* survivability) plantable saplings available with them. TTDC also added that the Company received (September 2018) supply order for supply of 12.40 lakh tea saplings from two RD Blocks⁶⁸, which would be supplied in April 2019 due to expiry of planting season of 2018-19.

The Company's assumption regarding the quantity of plantable sapling available with them was not justified as 52 lakh saplings were successfully raised for supply to different RD blocks during 2017-18. Thus, the Company had undertaken nursery activities without getting confirmed supply orders from Government resulting in loss of viability of 18.03 lakh saplings valued at ₹ 2.70 crore which were raised in 2016-17 but were lying in the nursery bed even at the end of planting season of the year 2018-19. The Company also failed to make proper planning in implementation of the programme, since taking up of 1,760 acres of tea plantation required 88 lakh plantable saplings at the standard rate of 5,000 saplings per acre of land as per norms adopted by the Company.

(ii) Lack of proper maintenance of saplings

Only healthy saplings of 40-45 centimetre (cm) height with 12-16 good mature leaves and of pencil thickness (0.5-0.8 cm at collar) and undamaged root systems are fit for plantation. Light watering and hand weeding should be done as and when required. Audit scrutiny revealed that un-lifted plants in the nurseries had already attained height up to three feet, and the roots of the plants penetrated the ground. The saplings were not maintained properly and foreign plants encroached the polythene sleeves affecting sustainability of the plant. The Company had 153 acres of cultivable land available at its own TE (Kamalasagar TE: 70 acres and Machmara TE: 83 acres).

⁶⁴ The beneficiaries are selected by PRIs and approved by the Block Development Officers of the concerned Rural Development Blocks.

⁶⁵ Planting season of Tea sapling is from April to July

⁶⁶ Out of the 62 lakh saplings, the Company raised 52 lakh saplings on its own initiative and remaining 10 lakh saplings were raised by the BDO, Mandwi procuring inputs from the Company under the same programme

⁶⁷ Cost of tea plants has been calculated at the current selling price per sapling @ ₹ 15 for sale to different Rural Development Blocks by the Corporation

⁶⁸ Tulasikhar RD Block 11.50 lakh and Killa RD Block 0.90 lakh

Therefore, the Company could at least themselves utilise 7.65 lakh saplings⁶⁹ out of 18.03 lakh saplings. The Company also did not use remaining sapling for plantation activities in its own TEs.

The Company stated (November 2018) that they could not undertake tea plantation work due to shortage of workers to maintain normal garden activities and the remaining tea plants would be utilised during 2018-19.

Thus, there is a high risk that the un-lifted saplings lying in various nursery beds would have lost their viability for use in successful tea cultivation due to prolonged stay in the nursery beds without proper maintenance. Company was also silent about the viability of using overgrown saplings for successful tea plantation programme. Moreover, the management's claim of utilisation of un-lifted quantity of 18.03 lakh saplings during 2018-19 was not acceptable as the planting season of tea saplings had been already over in July 2018.

(iii) Unadjusted cash and material advance

The Company disbursed cash advance and materials⁷⁰ amounting to ₹ 2.73 crore to 11 SHGs and CTEs. Out of 47 lakh saplings raised by the SHGs/ CTEs as discussed in **Paragraph 2.2.5.3 (i)**, the input cost (both material and cash) of ₹ 2.29 crore only was recovered by lifting 28.97 lakh saplings leaving a balance of ₹ 0.43 crore unadjusted (**Appendix 2.2.2**).

The management accepted (November 2018) the audit observation.

(iv) Loss of ₹ 0.69 crore due to purchase of materials from lone qualified bidder at a higher cost

The Company proposed (August 2016) to DM & C of four districts for raising 88 lakh nurseries for supply to beneficiaries under MGNREGA scheme. Accordingly, the Company invited (September 2016) rate quotation to purchase bi-clone seeds (TS-520 or TS-463) from TRA registered producers. As per the condition of rate quotation, the bidder was required to bid for minimum 1,500 units⁷¹. The Bidders were also required to be registered with Tea Research Association (TRA) as producer/ grower of bi-clone tea seeds. Four parties submitted rate quotation for the bid. The Committee rejected (September 2016) bid of two parties stating non-submission of EMD and also rejected (September 2016) bids of M/s Chakravarti Tea and Industries (CTI), who quoted rates of ₹ 5,533 per unit, stating non-submission of TRA registration certificates. Further, M/s Sovavita Tea Seeds Garden (STSG) had only 900 units of bi-clone Tea seeds. Considering the urgency to raise tea saplings in time, the company recommended (September 2016) STSG as single valid bidder to supply 900 units (as available with them). Accordingly, supply order was issued (October 2016) to STSG at their quoted rate of ₹ 14,900 per unit.

⁶⁹ 153 acres X 5,000 tea saplings per acre

⁷⁰ Seeds, polythene sleeves, agro-shade nets, ropes, etc.

⁷¹ One unit = 20 kg of seeds

The rate quoted by STSG was higher than that of CTI by ₹ 9,367 per unit and the Company was aware of the fact that it would incur an extra expenditure of ₹ 0.84 crore⁷² by procuring 900 units of the tea seeds from STSG. In spite of this, the Company procured the seeds without assessing the prevailing market rates to ascertain the reasonableness of rate quoted by STSG.

Audit scrutiny further revealed that the 15 units of tea seeds delivered by STSG to one of the Co-operative Tea Estate⁷³ (CTE) valued at ₹ 0.02 crore⁷⁴ was found damaged and subsequently, the CTE procured (April 2017) the seeds from open market at the rate of ₹ 7,200 per unit. Thus, procurement of tea seeds from a single bidder without making any analysis of market rate/negotiation resulted in extra expenditure of ₹ 0.69 crore⁷⁵ to the Company.

The Company stated (November 2018) that the seeds had been procured through open tender and approved in the Board Meeting (December 2016). However, the fact remained that STSG was recommended as the lone qualified bidder even though the bidder did not have the requisite quantity of seeds as per the condition of the quotation and undue benefit to the tune of ₹ 0.69 core was extended to the bidder by not analysing the prevailing market rates of bi-clone tea seeds and due to non-negotiation of rates with the selected bidder (STSG).

2.2.6 Conclusion

The capacity of tea estates and factories were not utilised fully which resulted in production falling short of target. The Company could not utilise the available land for plantation purpose and 37 *per cent* land remained unutilised, which was the primary cause of low production of made tea. The low production was further aggravated due to low rate of plantation density, which was only 67 *per cent* against the norms adopted by the Company. Deficiency in the tendering process led to extra expenditure to the Government along with the delay in implementation of the project. The Company did not adhere to the contractual provisions during project execution, release of payments and project conclusion resulting in undue favour to contractors and lower capacity creation. Capacity expansion to the Tea Processing Factory was not in synchronisation with the production of green leaves which resulted in idling of installed capacity of the factory ranging from 35 to 71 *per cent*. The Company created nurseries without getting confirmed orders from the Government and absence of proper planning resulting in loss of viability of the investment.

⁷² ₹ 9,367 (Difference between rate quoted by STSG and CTI) X 900 units = ₹ 84,30,300

⁷³ Mohanpur Cha Bagan Sramik Samabay Samity Limited

⁷⁴ ₹14,900 x 15 units

⁷⁵ Considered conservatively as difference between price of seeds actually bought (*i.e.* ₹ 14,900 per unit) against price of the seeds reimbursed to the CTE (*i.e.* ₹ 7,200 per unit) for the unit procured (*i.e.* 900 unit)

2.2.7 Recommendations

The Company should endeavour to:

- a. increase the utilisation of tea estates and factories by increasing tea cultivation area and ensuring proper density of tea bushes and, if required, procure leaves from Small Tea Gardens and other Tea Estates;
- b. streamline the procurement process and ensure that the interest of the Company during various stages of project implementation is upheld; and,
- c. plan the nursery activities in line with the demand of tea sapling.

FOREST DEPARTMENT

(Tripura Forest Development and Plantation Corporation Limited)

2.3 Infructuous expenditure

Failure of the Company to ensure availability of required funds before taking up rubber plantations in Warangbari had rendered the fate of plantations raised at ₹ 1.11 crore uncertain, frustrating the very purpose of benefitting 100 tribal populations.

Based on a representation (dated 11 August 2011) of one Member of the Tripura Legislative Assembly, as forwarded from the Tripura Chief Minister's Secretariat, the Tripura Forest Development and Plantation Corporation Limited (Company), Agartala sent (May 2012) a proposal to the Tribal Welfare Department (Department), Government of Tripura for raising rubber plantation in Warangbari Rubber Plantation Centre (RPC)⁷⁶ for 100 tribal beneficiaries over an area of 100 hectares (Ha)⁷⁷ of land. The financial involvement for creation and maintenance of the rubber plantation (with maintenance up to 7th year) as sent by the Company was ₹ 1.80 crore (*i.e.* @ ₹ 1.80 lakh per Ha).

As against the proposal, the Department sanctioned and released (May 2013) ₹ 1.11 crore as first and final instalment, based on the rates of ₹ 1.46 lakh per Ha as approved in a meeting held on 27 February 2012 in presence of representatives from the Department, Rubber Board, TRPC⁷⁸ and TRP and PGP⁷⁹. The remaining fund of ₹ 35 lakh, as per the Department, was to be claimed by the Company from the Rubber Board as subsidy.

Test check of records (May 2017 and December 2017) of the Company revealed that the Company, despite being fully aware of the fact that no additional funds was due to be released from the Department, took up plantation work in Warangbari during 2013-14. The Company demanded (August 2013) balance fund of ₹ 69.66 lakh⁸⁰ from the Department, which the latter refused citing the approved rates of the Rubber Board, TRPC and TRP and PGP.

Further scrutiny revealed that up to March 2017, the Company had done 4th year maintenance of 2013 plantation lot (6.0 Ha), 3rd year maintenance of 2014 plantation lot (36.5 Ha), 2nd year maintenance of 2015 plantation lot (54.3 Ha) and 1st year maintenance of 2016 plantation lot (3.2 Ha) by utilising ₹ 1.08 crore⁸¹. Meanwhile,

⁷⁶ Rubber plantation in Warangbari RPC was done for rehabilitation of 100 landless *jhumias*, during the years 1976 to 1981 over an area of 182.90 ha (1976: 20 ha, 1977: 30 ha, 1979: 58 ha, 1980: 72.30 ha and 1981: 2.60 ha). Re-stocking was done in 13 ha during 1990 and 1991 (1990: 5 ha of 1980 plantations and 1991: 4 ha each of 1976 and 1979 plantations). Over-matured rubber plants were culled and there was no rubber plantation in the area as of August 2011.

⁷⁷ One Ha per beneficiary

⁷⁸ Tripura Rehabilitation Plantation Corporation Limited (a State Government Company)

⁷⁹ Tribal Rehabilitation in Plantation and Primitive Group Programme (a State Government Department)

⁸⁰ Estimated cost: ₹ 1,80,39,560 minus Released amount: ₹ 1,10,74,000

⁸¹ 2013-14: ₹ 3.47 lakh; 2014-15: ₹ 24.33 lakh; 2015-16: ₹ 51.24 lakh and 2016-17: ₹ 28.53 lakh

the Company submitted (September 2016) a subsidy claim of ₹ 4.43 lakh only (out of the total subsidy due ₹ 35 lakh) from the Rubber Board, which was pending with the Board (December 2018).

Further, to continue regular maintenance of the plantation already created, for a further period of six years⁸² (till the start of yielding of latex), the Company again requested (May 2017) the Department for additional funds of ₹ 1.27 crore⁸³. In response, the Department stated (June 2017) that the proposal for sanction of the additional funds could not be considered as it had exceeded the approved unit cost.

In the meantime, the Board of Directors of the Company, in their 153rd meeting held on 23 June 2017, decided that maintenance of the Warangbari plantation should not be taken up with the funds of the Company.

It was noticed that no maintenance of the plantations was done by the Company after March 2017 due to non-availability of funds. As a result, the plantations were fully covered by jungle as of April 2018 (shown in **Photographs 2.3.1, 2.3.2, 2.3.3 and 2.3.4**), rendering the plantations in a vulnerable condition, thereby, raising serious apprehensions regarding the yield of rubber and resultant benefits to the tribal community.



Photograph 2.3.1:
2013 Plantation



Photograph 2.3.2:
2014 Plantation



Photograph 2.3.3:
2015 Plantation



Photograph 2.3.4:
2016 Plantation

Thus, taking up of plantations in Warangbari RPC without ensuring the availability of required funds/ exploring other funding possibilities, the Company not only had violated the general financial principles but also rendered the rubber plantations created at ₹ 1.11 crore in uncertainty, frustrating the very purpose of benefitting 100 tribal populations.

The Managing Director of the Company stated (June 2018) that (i) the plantation works were taken up with the understanding that balance fund would be made available by the Department to the Company, (ii) as the plantation works are spread over 5-7 years it is a standard practice to release fund in phased manner on a yearly basis, (iii) expenditure of ₹ 4.13 lakh⁸⁴ was incurred during 2017-18 towards wages on protection squads and first weeding, and (iv) the Department has now agreed to provide fund as soon as funds are allocated to it by the State Government.

⁸² For 2013 plantation: 3 years; for 2014 plantation: 4 years; for 2015 plantation: 5 years; and for 2016 plantation: 6 years

⁸³ For 2013 plantation over 6 ha: ₹ 4.72 lakh, for 2014 plantation over 36.50 ha: ₹ 30.35 lakh, for 2015 plantation over 54.30 ha: ₹ 58.58 lakh, for 2016 plantation over 3.20 ha: ₹ 8.94 lakh, labour cost for 6 years: ₹ 10.43 lakh and 15 per cent service charge: ₹ 16.95 lakh minus unspent balance of ₹ 3.17 lakh

⁸⁴ Unspent fund: ₹ 3.17 lakh (₹ 110.74 lakh - ₹ 107.57 lakh) + Fund of the Company: ₹ 0.96 lakh

On the above point, the Additional Secretary, Tribal Welfare Department stated (June 2018) that (i) additional funds could not be sanctioned by the Department due to non-availability of funds and also because it was beyond the approved unit cost; (ii) the Company had not claimed subsidy of ₹ 35 lakh from the Rubber Board as yet, which could be used for maintenance work and (iii) the Company, as directed, had submitted (29 May 2018) a proposal for maintenance of the plantation (₹ 18.84 lakh) under Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) during 2018-19, which was sent to the D M and Collector, Sephajala District for sanction.

However, as per information furnished (October 2018) by the Company, no fund was received so far (i) from the Tribal Welfare Department as additional fund, (ii) from Rubber Board as subsidy though claimed (for ₹ 4.43 lakh) in September 2016, (iii) from the D M and Collector, Sephajala District under MGNREGS and (iv) no maintenance of the rubber plantations was being done. The Company further stated (December 2018) that no subsidy is available on rubber plantations over 20 Ha⁸⁵ and therefore, no further claims had been made.

Thus, failure of the Company to ensure the availability of required funds before taking up the plantation works had rendered the fate of the plantations uncertain, frustrating the very purpose of benefitting 100 tribal populations.

INDUSTRIES AND COMMERCE DEPARTMENT (Tripura Natural Gas Company Limited)

2.4 Avoidable loss

Failure of the Tripura Natural Gas Company Limited to reduce the contracted quantity of natural gas for transmission to the consumers at Bodhjungnagar Industrial Growth Centre in time resulted in avoidable loss of ₹ 51.69 lakh during 2016-17 and 2017-18.

Tripura Natural Gas Company Limited (Company)⁸⁶ entered into two Gas Sales and Transportation Contracts (GSTC) with the GAIL (India) Limited⁸⁷ (GAIL), one on 16 December 2008⁸⁸ (valid up to 11 September 2013) and the other on 14 January 2009⁸⁹ (valid up to 31 March 2018) for sale, transportation and delivery of natural gas for supply to the small scale industrial consumers at Bodhjungnagar Industrial Growth Centre (IGC) as feed/ fuel. Under the contracts, GAIL was to make the gas available

⁸⁵ As per the Rubber Board's Ref. No.-DRO/Accts/2/4/2009-10 dated 14-10-2009 addressed to the Executive Director of the Company

⁸⁶ A Joint Venture of Gas Authority of India Limited (GAIL), Government of Tripura and Government of Assam, the shares being in the percentage of 48.98, 25.51 and 25.51 respectively.

⁸⁷ Formerly known as Gas Authority of India Limited

⁸⁸ For 10,000 SCMD

⁸⁹ 17,500 SCMD for 2008-09, 24,000 SCMD for 2009-10 and 37,250 SCMD for each year from 2010-11 to 2017-18

at the delivery point to the Company, to the tune of a Daily Contract Quantity⁹⁰ (DCQ) of 27,500 SCMD⁹¹ for 2008-09, 34,000 SCMD for 2009-10, 47,250 SCMD for each year from 2010-11 to 2013-14 (up to 11 September 2013) and 37,250 SCMD thereafter for each year from 2014-15 to 2017-18. The contracts provided for an Annual “Take or Pay” quantity to be taken, or paid if not taken by the buyer, subject to minimum payment for 90 *per cent* of the Annual Contract Quantities⁹² (ACQ).

Test check (November-December 2017) of records of the Company revealed that after amending (01 November 2011) the GSTC of January 2009 with GAIL, the Company had reduced the DCQ of natural gas to 16,000 SCMD in respect of each year from 2010-11 to 2017-18, as one of its consumers⁹³ had requested (18 October 2011) for reduction in the DCQ. The year-wise booked quantity by IGC consumers, bills raised by GAIL, purchase value of gas and income earned from sale of gas at Bodhjungnagar IGC during 2014-15 to 2017-18 are detailed in **Appendix 2.4.1**. It was seen that the Company had earned profits from supply of gas to IGC consumers during 2014-15 and 2015-16, but incurred losses during 2016-17 and 2017-18, and quantity of Minimum Guaranteed Off-take⁹⁴ (MGO) billed by GAIL formed a major portion of the total quantity billed (46.20 *per cent* to 50.99 *per cent*).

The booked quantity⁹⁵ of Bodhjungnagar IGC consumers during 2015-16 to 2017-18 was far less than the contracted quantity of the Company with GAIL (**Appendix 2.4.1**). Taking the booked quantity of IGC consumers into consideration, the Company could have further reduced the contracted quantity by amending GSTC with GAIL, as connection of one of the major consumer⁹⁶ (with booked quantity of 16,000 SCMD) was disconnected from March 2015⁹⁷.

Thus, failure to reduce the contracted quantity of natural gas for transmission to the consumers at Bodhjungnagar IGC, resulted in loss of ₹ 51.69 lakh (6.76 *per cent*⁹⁸ of value of gas purchased from GAIL during 2016-18) to the Company on the sale of natural gas to the consumers at Bodhjungnagar IGC during 2016-17 and 2017-18, which was avoidable.

The Managing Director of the Company informed (September 2018) that in pursuance of the audit observation, GAIL was requested (August 2018) to reduce the booked quantity of gas from 16,000 SCMD to 10,000 SCMD.

⁹⁰ Daily Contracted Quantity is the maximum volume of gas for supply per day

⁹¹ Standard Cubic Metre per Day

⁹² Annual Contract Quantity is the summation of monthly nomination of DCQ for the financial year

⁹³ M/s Dharampal Premchand Limited, to reduce from 37,250 SCMD to 16,000 SCMD

⁹⁴ Minimum Guaranteed Off-take is the quantity of gas obtained by multiplying Take or Pay Quantity of the daily nominated quantity by the number of days in a year

⁹⁵ Booked quantity is the DCQ of a purchaser/ consumer

⁹⁶ M/s Dharampal Premchand Limited

⁹⁷ M/s Dharampal Premchand Limited requested (February 2015) TNGCL to suspend gas supply to their steel plant because they had stopped production in their plant

⁹⁸ Amount of loss/ total value of gas purchased during 2016-17 and 2017-18 x 100 i.e ₹ 51.69 lakh/ ₹ 764.16 lakh x100

In the meantime, the Company after a customer meet (06 October 2018) and advertisement in the newspapers, had received a demand of 15,300 SCMD from three new consumers⁹⁹ who would be drawing gas from January 2019. In view of this fact, as also due to difficulties in obtaining fresh allocation, the Company had not reduced the booked quantity from 16,000 SCMD.

Government stated (December 2018) that (i) Bodhjungnagar IGC was amplifying fast, new applications were being submitted for providing gas to upcoming industrial units and so the demand for gas was rising continuously, (ii) Government was trying to develop gas based economy by encouraging small entrepreneurs, rather than big industries and therefore the provisions kept for IGC was in the priority list, and (iii) under such circumstances, surrendering allocated gas would be unsubstantiated and it was desirable to hold the present allocation of 16,000 SCMD gas by the Company, to ensure sustainable progress in Bodhjungnagar IGC.

The reply is not acceptable as the demand for gas at Bodhjungnagar IGC during the last three years ending 2017-18 showed a decreasing trend *i.e.*, against the allocation of 16,000 SCMD the demand was 10,782 SCMD in 2015-16, 8,009 SCMD in 2016-17 and 7,555 SCMD in 2017-18, which caused loss to the Company. Moreover, in response to a query made (January 2019) by Audit, the Company informed (January 2019) that out of demand of 15,300 SCMD from three new consumers, only one consumer (M/s Palappillil Techno Rubbers) had started drawing of 600 SCMD from 27 December 2018.

(Tripura Natural Gas Company Limited)

2.5 Corporate Social Responsibility by Tripura Natural Gas Company Limited (TNGCL)

Although, the Companies Act, 2013 contains mandatory provision of Corporate Social Responsibility (CSR), TNGCL did not comply with the provisions of the Act. There were instances of non-utilisation of fund with shortfall in spending ranging from 50 per cent to 100 per cent. Delay in identification of suitable beneficiaries defeated the overarching goal of TNGCL's CSR initiatives.

Corporate Social Responsibility (CSR) is a Company's commitment to operate in an economically, socially and environmentally sustainable manner. CSR is governed by provisions of the Companies Act, 2013 (Act) and Companies (Corporate Social Responsibility Policy) Rules, 2014 (Rules).

According to Section 135 of the Act, companies with annual turnover of ₹ 1,000 crore or more or net worth of ₹ 500 crore or more or profit (before tax) of ₹ 5 crore or more in any of the three preceding financial years, have to spend at least two *per cent* of average profit of such preceding financial years on CSR activities from 2014-15 onwards, giving preference to areas around their operation.

⁹⁹ (1) M/s Sakaria Mega Food Park (P) Limited (10,000 SCMD), (2) M/s Palappillil Techno Rubbers (600 SCMD) and (3) M/s BrikOLite (4,700 SCMD)

Schedule VII of the Companies Act, 2013 enlists activities to be undertaken under CSR and includes activities related to healthcare, education and skill development, social inequality, environment sustainability, national heritage, art and culture, armed forces, sports, funds set up by Central Government, technology incubators, rural development projects, slum area development, capacity building, etc. In pursuance of Section 135 (1) of the Act, Tripura Natural Gas Company Limited (TNGCL) formulated CSR and sustainability policy in 2015. As per CSR policy, the TNGCL shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for CSR activities.

Out of the 14 State Public Sector Undertakings (State PSUs), only TNGCL fell within the ambit of Section 135 of the Act as on March 2018. TNGCL earned net profit of more than ₹ five crore during the years from 2013-14 to 2017-18 as detailed in **Table 2.5.1**.

Table 2.5.1: Profit made by TNGCL, amount qualified and spent on CSR

Year	Net Profit (after tax)	Average net profit*	Two per cent on average net profit	Amount spent on CSR activities (as per annual accounts)	Per cent of spending
	(₹ in crore)			(₹ in lakh)	
2011-12	3.33	-	-	-	-
2012-13	4.72	-	-	-	-
2013-14	6.57	-	-	-	-
2014-15	8.35	4.88	9.76	0.65	6.65
2015-16	10.14	6.55	13.10	0.00	0.00
2016-17	11.30	8.35	16.70	8.40	50.29
2017-18	11.73	9.93	19.86	4.71	23.71
Total	56.14	29.71	59.42	13.76	23.15

*Average of three preceding years.

Followings deficiencies were noticed in the implementation of the Act and CSR policy (2015) of TNGCL:

- Net profit of TNGCL was more than ₹ five crore from year 2013-14 onwards. Hence, TNGCL was required to spend ₹ 59.42 lakh (two per cent of the average net profits) on CSR activities during the four years from 2014-15 to 2017-18. However, TNGCL had spent only ₹ 13.76 lakh during these four years. The shortfall in spending ranged from 50 per cent to 100 per cent.
- As per Para 2.4 (iv) of Department of Public Enterprises (DPE) Guidelines, 2014, the unspent CSR amount in a particular year would be carried forward to the next year for utilisation for the purpose for which it was allocated. TNGCL had not carried forward the unspent amount of ₹ 45.66 lakh during the years 2014-15 to 2017-18 to next respective financial year.
- Section 135(1) of the Act stipulates that CSR Committee of the Board should consist of three or more directors, out of which at least one director should be an independent director. It was observed that the CSR Committee of the Board of TNGCL did not have any independent directors.

d. Section 135 (4) of the Act further stipulates that the content of the approved CSR policy is required to be disclosed in the Board's report as well as placed on the company's website. It was observed that, though the contents of the CSR policy were disclosed in the TNGCL Board's report, the same was yet to be placed in the Company's website.

It was further observed that TNGCL in the Annual Report for the year 2016-17 mentioned that the fund allocated could not be utilised, as company had not undertaken any major CSR activities.

The management of TNGCL attributed (July 2018) the shortfall in spending on CSR to non-identification of suitable beneficiaries.

In response to a query made by Audit on 24 January 2019 regarding progress made in identification of suitable beneficiaries for CSR activities, the TNGCL informed (29 January 2019) that the Company had requested (24 January 2019 and 25 January 2019) two District Magistrates and Collector (DM&Cs)¹⁰⁰ to give consent for placing funds¹⁰¹ for taking up of CSR activities through the implementing agencies of respective DM&Cs and DM&Cs had also consented (28 January 2019) to the Company's request.

Delay in identification of suitable beneficiaries defeated the overarching goal of TNGCL's CSR initiatives, which aimed at socio-economic empowerment of people from disadvantaged groups, especially in and around the work centre. Besides, TNGCL did not fully comply with the statutory requirement of spending on CSR activities during the four years from 2014-15 to 2017-18.

During Exit Conference, the Department assured (March 2019) that the fund (including unspent amount of previous years) would be spent during the financial year 2019-20 by the TNGCL on CSR activities as per Companies Act, 2013.

Recommendation

The Government of Tripura may impress upon TNGCL to ensure compliance with the provisions and rules of Corporate Social Responsibility.

(Tripura Jute Mills Limited)

2.6 Loss due to production of defective jute bags

Failure of the Company to manufacture jute bags in conformity with the dimensions as per the Production-Control-cum-Supply Order of the Jute Commissioner had resulted in a loss ₹ 39.32 lakh to the Company.

Tripura Jute Mills Limited (Company) manufactures Type-B B-Twill jute bags for packing 50 Kg food grains, as per specification (IS 16186:2014) of Bureau of Indian Standards (BIS), under the licence granted (August 2016) by BIS to the Company.

¹⁰⁰ West Tripura and Gumatia Districts

¹⁰¹ ₹ 15 lakh to each DM

For monitoring and ensuring the quality of jute bags as per BIS specification, there is a standing Statistical Quality Control Section in the Company that carries out regular and routine quality check of the products.

The Jute Commissioner, Kolkata¹⁰² placed a Production Control cum Supply Order (PCSO) on 3 January 2017 with the Company to supply 260 bales¹⁰³ of B-Twill jute bags to HAFED, Haryana subject to the terms and conditions as specified in the PCSO, which *inter alia* were, as under:

- (i) Type-A B-Twill jute bags of the size 94 cm × 57 cm/HD, 580 gm mass per bag, 46 ends per dm, 50 picks per dm or Type-B B-Twill jute bags of the size 94 cm × 57 cm/ HD, 580 gm mass per bag, 64 ends per dm, 50 picks per dm and conforming in all respects to the current BIS specification (No.IS-16186:2014) as amended up to date;
- (ii) The bags should bear identification marking of four consecutive red colour warp threads, which should be visible, at a distance of about 150 mm away from one side of the selvedge¹⁰⁴. Such identification marks are meant for supply to the Government procurement only;
- (iii) Every bag should be screen printed in dark navy blue colour with the emblems as specified by the indenting agency, crop year, etc.;
- (iv) Before the supply, the bags would be inspected by an agency, M/s SGS India Private Limited, Kolkata; and
- (v) The supply of the bags would be made between 03 January 2017 and 07 February 2017.

Test check of records (June 2018) of the Company revealed that inspection of the sample jute bags was carried out on 31 January 2017 by the inspecting agency which rejected the bags, as the dimensions of the bags were less than the prescribed limit as shown in **Table 2.6.1**.

Table 2.6.1

Sl. No.	Prescribed limit	Found by the inspecting agency	Remarks
1	At least 90 <i>per cent</i> of sampled bags are having dimension within specified limit	75 <i>per cent</i>	Rejected
2	Not more than 10 <i>per cent</i> of sampled bags with length less than 2 cms of specified value and width less than 1 cm of specified value.	25 <i>per cent</i>	Rejected

As a result, the Jute Commissioner, Kolkata rejected the supply of 260 bales of B-Twill bags worth ₹ 50.95 lakh¹⁰⁵. Since then, the stock of 260 bales of B-Twill

¹⁰² FCI and State agencies procure jute bags through the Jute Commissioner, Kolkata, who issues Production Control cum Supply Orders, directing manufacturers to produce jute bags of specified quality and quantity, which are subject to pre-dispatch inspection as per BIS specifications by authorised agency. Price payable for such supply is fixed by the Jute Commissioner's office using the Tariff Commission formula

¹⁰³ One bale consists of 500 bags

¹⁰⁴ An edge produced on woven fabric during manufacture that prevents it from unravelling

¹⁰⁵ 260 bales x ₹ 19,598 (production cost of one bale during 2016-17, as furnished by the Company)

bags had been lying unsold in the factory store yard for 17 months (up to June 2018). Although, the Statistical Quality Control Section of the Company pointed out the defects of the bags during production on day to day basis and the Company took remedial action by repairing the Loom and Cutting Machine, however, due to lack of technical manpower and proper infrastructure, all the bags could not be measured individually after production.

The supply of 260 bales of jute bags against the supply order of the Jute Commissioner (PCSO dated 03 January 2017) for HAFED was, however, made by the Company in May 2017, by making another production of 260 bales in conformity with the specified standards of the said PCSO.

The rejected stock of 260 bales, lying idle/ unsold in the factory store yard, would be difficult to sell to any other party or as loose material in the local market, as printing of emblems, *etc.* as specified in the PCSO, was already done on the bags.

On this being pointed out, the Chairman cum Managing Director of the Company stated (September 2018) that (i) the State Agriculture Department regularly places indents for 30 Kg capacity seed bags (85 cm X 55 cm), (ii) there would be no problem to use the rejected bags as 30 Kg capacity seed bags and (iii) so far, 31 Bales (15,500 bags) from the rejected lot had been sold to the State Agriculture Department @ ₹ 75 per bag.

The fact remains that only 12 *per cent* of the bags (31 bales out of 260) could be disposed of after 20 months of their rejection and disposal of the rest bags (229 bales) which are biodegradable, remained uncertain.

Thus, failure of the Company to manufacture jute bags in conformity with the dimensions as per the Production-Control-cum-Supply Order of the Jute Commissioner had resulted in a loss ₹ 39.32 lakh¹⁰⁶ to the Company.

While accepting the facts, the Government stated (January 2019) that 198 bales worth ₹ 38.80 lakh were yet to be disposed of. TJML would dispose of the lot either by selling to State Agriculture Department or by auction sale.

¹⁰⁶ ₹ 50.95 lakh (260 bales X ₹ 19,598) minus ₹ 11.63 lakh (15,500 bags X ₹ 75)

CHAPTER III: REVENUE SECTOR

CHAPTER III: REVENUE SECTOR

3.1 GENERAL

3.1.1 Trend of revenue receipts

The Tax and Non-tax Revenue raised by Government of Tripura during the year 2017-18, the net proceeds of State's Share of Union Taxes and Duties assigned to the State and Grants-in-aid received from the Government of India (GoI) during the year and the corresponding figures for the preceding four years are given in **Table 3.1.1**.

Table 3.1.1: Trend of revenue receipts

(₹ in crore)

Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
I.	Revenue raised by the State Government					
	Tax Revenue	1,073.91	1,174.26	1,332.25	1,422.01	1,422.02
	Non-tax Revenue	246.52	195.64	262.60	218.85	493.48
	Total	1,320.43	1,369.90	1,594.85	1,640.86	1,915.50
	<i>Increase over previous year (%)</i>	<i>11.58</i>	<i>3.75</i>	<i>16.42</i>	<i>2.88</i>	<i>16.74</i>
II.	Receipts from the GoI					
	Net proceeds of State Share of Union Taxes and Duties	1,630.25	1,730.13	3,266.02	3,909.12	4,322.08
	Grants-in-aid	4,699.50	6,139.70	4,565.87	4,095.48	3,830.37
	Total	6,329.75	7,869.83	7,831.89	8,004.60	8,152.45
III.	Total Revenue Receipts of the State Government (I and II)	7,650.18	9,239.73	9,426.74	9,645.46	10,067.95
IV.	Percentage of I to III	17.26	14.83	16.92	17.01	19.03

Source: Finance Accounts,

Chart 3.1.1: Components of Centre and State share of resources

(₹ in crore with percentage)

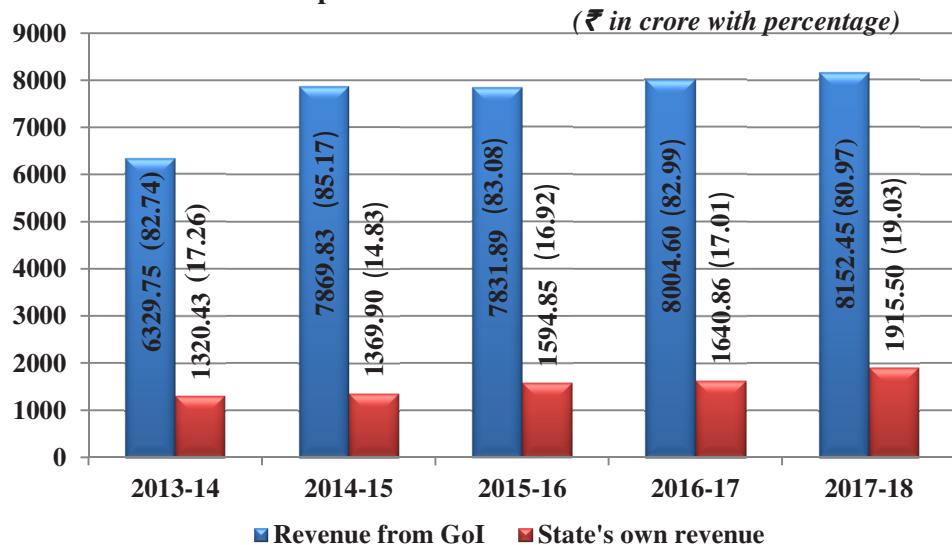


Table 3.1.1 and **Chart 3.1.1** indicated that during the year 2017-18, the revenue raised by the State Government was ₹ 1915.50 crore which was 19.03 *per cent* of the total Revenue Receipts. The balance 80.97 *per cent* of the revenue receipts during 2017-18 was received from the GoI in the form of net share of Union Taxes and

Duties and Grants-in-Aid. The growth of revenue raised by the State Government during 2017-18 was 16.74 *per cent* (₹ 274.64 crore) as compared to 2.88 *per cent* during 2016-17. Revenue Receipts of the State Government nominally increased by 4.38 *per cent* from ₹ 9,645.46 crore in 2016-17 to ₹ 10,067.95 crore in 2017-18.

3.1.1(a) Tax Revenue: The details of the Tax Revenue raised during the period 2013-14 to 2017-18 are given in **Table 3.1.2**.

Table 3.1.2: Details of Tax Revenue raised

(₹*in crore*)

Sl. No	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Increase (+) or decrease (-) of actual in 2017-18 over 2016-17 (%)
		BE	Actual									
1	Sales Tax/ Value Added Tax (VAT)/ GST	914.15	837.09	950.00	909.81	980.00	1,058.48	1,144.00	1,112.89	1,110.00	1,091.59 ¹	(-) 1.91
2	State Excise	128.70	115.18	179.46	138.96	180.00	143.57	165.00	163.19	170.00	186.96	(+) 14.57
3	Stamps and Registration Fees	37.00	39.24	42.54	37.56	45.00	42.49	38.00	41.83	50.00	40.16	(-) 3.99
4	Taxes on Vehicles	36.11	36.79	40.00	36.09	45.00	37.62	40.00	43.6	45.00	54.38	(+) 24.72
5	Other Taxes on Income and Expenditure ²	34.00	35.03	37.00	38.93	40.00	39.67	40.00	41.96	45.00	42.20	(+) 0.57
6	Land Revenue	30.00	8.07	24.87	10.76	25.00	5.97	10.00	13.32	20.00	4.46	(-) 66.52
7	Other Taxes and Duties on Commodities and Services	3.82	1.64	4.25	1.87	4.72	4.29	2.15	3.32	-	2.17	(-) 34.64
8	Others ³	0.22	0.87	0.25	0.28	0.28	0.16	0.83	1.90	10.00	0.10	(-) 94.74
Total		1,184.00	1,073.91	1,278.37	1,174.26	1,320.00	1,332.25	1,439.98	1,422.01	1,450.00	1,422.02	(+0.0007

Source: Annual Financial Statement and Finance Accounts.

3.1.1 (b) Non-tax Revenue: The details of the Non-Tax Revenue raised during the period 2013-14 to 2017-18 are indicated in **Table 3.1.3**.

¹ GST (₹ 479.71 crore)

² Includes taxes on profession, trades, calling and employment

³ Tax on Agriculture Income (₹ 0.09 crore), Taxes & Duties on Electricity (₹ 0.01 crore)

Table 3.1.3: Details of Non-tax Revenue raised

(₹ in crore)

Sl. No.	Head of revenue	2013-14		2014-15		2015-16		2016-17		2017-18		Increase (+) or decrease (-) of actual in 2017-18 over 2016-17 (%)
		BE	Actual									
1	Interest Receipts	35.00	86.47	80.00	46.02	84.00	55.24	85.00	37.07	62.00	276.99	(+) 647.21
2	Industries	50.44	59.91	85.00	65.01	90.00	96.41	80.00	80.36	104.00	87.36	(+) 8.71
3	Police	48.00	33.95	50.00	34.34	55.00	40.50	50.00	48.07	52.00	60.11	(+) 25.05
4	Public Works	15.00	8.54	25.00	8.92	25.00	8.15	10.00	8.08	10.50	8.51	(+) 5.32
5	Forestry and Wildlife	10.05	7.70	8.00	9.83	9.00	11.86	15.00	11.01	6.00	9.76	(-) 11.35
6	Water Supply and Sanitation	1.52	7.32	1.07	1.92	1.21	1.76	6.05	2.45	4.00	2.36	(-) 3.67
7	Misc. General Services	-	21.24	-	5.27	-	6.48	2.11	7.25	8.33	8.88	(+) 22.48
8	Other Administrative Services	8.00	4.52	5.56	6.28	6.28	6.84	6.78	6.12	7.50	5.60	(-) 8.50
9	Medical and Public Health	9.00	2.84	3.75	3.00	3.70	6.01	3.67	2.42	4.00	1.51	(-) 37.60
10	Crop Husbandry	2.66	2.48	2.50	2.79	2.80	3.61	2.80	2.60	3.00	2.71	(+) 4.23
11	Animal Husbandry	2.13	2.13	1.47	2.47	1.66	2.42	2.70	1.84	3.00	1.79	(-) 2.72
12	Housing	3.28	1.80	2.28	1.84	2.57	1.82	2.00	1.85	3.00	2.08	(+) 12.43
13	Education, Sports, Art and Culture	3.00	1.32	3.00	1.45	3.00	2.30	1.81	2.29	3.50	1.48	(-) 35.37
14	Stationery and Printing	1.80	1.29	1.50	1.83	1.50	1.16	1.50	1.10	2.50	0.81	(-) 26.36
15	Others ⁴	30.12	5.01	20.87	4.67	24.28	18.04	25.72	6.34	16.80	23.53	(+) 271.14
Total		220.00	246.52	290.00	195.64	310.00	262.60	295.14	218.85	290.13	493.48	(+) 125.49

Source: Annual Financial Statement and Finance Accounts.

3.1.2 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2018 on account of Taxes/VAT and Other Taxes on Income & Expenditure (Tax on profession, Trades, Callings & Employment) stood at ₹ 104.11 crore of which ₹ 19.62 crore was outstanding for more than five years, as detailed in **Table 3.1.4**.

Table 3.1.4: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 st March		Amount outstanding for more than five years as on 31 st March	
		2017	2018	2017	2018
1	Taxes/ VAT	23.17	63.40	13.74	17.39
2	Other Taxes on Income & Expenditure (Tax on profession, Trades, Callings & Employment)	Nil	0.41	Nil	0.02
3	Other Taxes & Duties on Commodities & Services	Nil	Nil	Nil	Nil
Total		23.17	63.81	13.74	17.41

Source: Finance (Excise & Taxation) Department.

It would be seen from **Table 3.1.4** that arrear of revenue increased from ₹ 23.17 crore at the end of March 2017 to ₹ 63.81 crore at the end of March 2018. The arrear of

⁴ Comprising 26 Major Heads including dividends and profits

revenue outstanding for more than five years also increased from ₹ 13.74 crore to ₹ 17.41 crore during the same period.

3.1.3 Arrears in assessments

The details of assessment cases pending at the beginning of the year 2017-18, cases which became due for assessment during the year, cases disposed of during the year and number of cases pending at the end of the year 2017-18 as furnished by the Additional Commissioner of Tax are mentioned in **Table 3.1.5**.

Table 3.1.5: Arrears in assessments

Head of revenue	Opening balance	New cases due for assessment during 2017-18	Total assessments due	Cases disposed of during 2017-18	Balance at the end of the year
VAT	58339	11529	69868	2070	67798
Taxes on Agricultural income	32	16	48	Nil	48
Professional tax	Nil	Nil	Nil	Nil	Nil
Taxes on works contract	148	26	174	3	171

Source: Finance (Excise & Taxation) Department

The number of arrears in assessment cases at the beginning of the year 2017-18 was 58,519. During the year, 11,571 new cases were added and 2,073 existing cases were disposed of during the year. Steps may be taken for timely and periodical assessment of the remaining cases.

Other departments did not furnish (October 2018) information relating to arrears in assessments, though called for (August 2018).

3.1.4 Evasion of tax detected by the department

The details of cases of evasion of tax detected by the Finance (Excise & Taxation) Department, cases finalised and the demands for additional tax raised as reported by the Department are given in **Table 3.1.6**.

Table 3.1.6: Evasion of tax

Head of revenue	Cases pending as on 31 March 2017	Cases detected during 2017-18	Total	Number of cases in which assessment/ investigation completed and additional demand with penalty, etc. raised		Number of cases pending for finalisation as on 31 March 2018
				No. of cases	(₹ in crore)	
Tax/ VAT	1,003	131	1,134	133	0.22	1,001

Source: Finance (Excise & Taxation) Department

As on 31 March 2017, 1003 cases of evasion of tax were outstanding. During 2017-18, 131 cases of evasion of tax had been detected under Section (Detection and Prevention of Tax Evasion) 67 & 68 of TVAT Act 2004, taking the total pending cases to 1,134. Of these assessments/ investigation of 133 (11.73 per cent) cases were completed and additional demand including penalty, etc. amounting to ₹ 0.22 crore was raised during the year 2017-18. Consequently, 1,001 cases were pending as on 31 March 2018.

3.1.5 Pendency of refund cases

The number of refund cases pending at the beginning of the year 2017-18, claims received during the year, refunds allowed during the year and the cases pending at the close of the year 2017-18 as reported by the Department is given in **Table 3.1.7**.

Table 3.1.7: Details of pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	Sales tax / VAT	
		No. of cases	Amount
1	Claims outstanding at the beginning of the year	12	9.40
2	Claims received during the year	35	6.93
3	Refunds made during the year	35	6.93
4	Balance outstanding at the end of year	12	9.40

Source: Finance (Excise & Taxation) Department

In addition to refund, Section 45 (1) of Tripura Value Added Tax (TVAT) Act, 2004 provides for payment of simple interest at the rate of five *per cent* per annum for the period commencing after 90 days of the application claiming refund till the date on which the refund is granted.

Claims for refund of ₹ 6.93 crore involving 35 cases had been reported during 2017-18, refund amounting to ₹ 6.93 crore was made in these cases and outstanding amount of ₹ 9.40 crore involving 12 cases had not been settled (October 2018).

The Department should expeditiously dispose of the 12 refund cases to avoid payment of interest. Action needs to be taken against the officials who delay their disposal and interest payable should be recovered from such officers.

3.1.6 Response of the Government/ departments towards audit

The Accountant General (Audit), Tripura conducts periodical inspection of the Government departments to test-check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected, with copies to the next higher authorities for taking prompt corrective action. The heads of the offices/Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial reply to the Accountant General (Audit) within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the departments and the Government.

Up to March 2018, 479 paragraphs involving ₹ 78.44 crore relating to 129 IRs issued remained outstanding at the end of June 2018. The corresponding position in this regard with respect to the preceding two years is given in **Table 3.1.8**.

Table 3.1.8: Details of pending IRs

Position of IRs	June 2016	June 2017	June 2018⁵
Number of IRs pending for settlement	119	136	129
Number of outstanding audit observations	427	500	479
Amount of revenue involved (₹ in crore)	69.00	75.80	78.44

The details in the above table indicated that the Departments were not serious in taking necessary steps in the final settlement of such cases.

3.1.6.1 Details of department-wise number of outstanding IRs and audit observations

The department-wise details of the IRs and audit observations outstanding as on 30 June 2018 along with the amounts involved are mentioned in **Table 3.1.9**.

Table 3.1.9: Department-wise number of outstanding IRs and audit observations

Sl. No.	Name of department	Nature of receipts	No. of outstanding IRs	No. of outstanding Audit observations	Money value involved (₹ in crore)
1.	Finance	Taxes/ VAT	64	304	24.85
		Professional Tax	08	11	0.09
		Agricultural Income Tax			
		Amusement Tax	03	08	0.77
		Luxury Tax			
2.	Industries and Commerce	Mines and Minerals			
3.	Revenue	Stamp Duty and Registration Fees	22	34	1.10
4.	Excise	State Excise	21	69	21.75
5.	Transport	Taxes on Vehicles/Taxes on Goods and Passengers	11	53	29.88
Total			129	479	78.44

Audit did not receive even the first replies from the heads of offices within one month from the date of issue of the IRs for 121 IRs issued from 2009-10 to 2017-18. This large pendency of the IRs due to non-receipt of the replies is indicative of the fact that the heads of offices and the departments did not initiate any action to rectify the defects, omissions and irregularities pointed out by the Accountant General (Audit) in these IRs.

It is recommended that the Government take suitable steps to put in place an effective procedure for prompt and appropriate response to audit observations as well as take action against officials/ officers who fail to send replies to the IRs/ paragraphs as per the prescribed time schedules and also fail to take action to recover loss/ outstanding demand in a time bound manner.

3.1.6.2 Follow up on the Audit Reports

The internal working system of the Public Accounts Committee (PAC), notified in December 2002, laid down that after the presentation of the Report of the Comptroller

⁵ During the year 2017-18, 11 IRs were added and 18 IRs were settled

and Auditor General of India in the Legislative Assembly, the departments shall initiate action on the audit paragraphs and the *suo motu* reply thereon should be submitted by the Government within three months of tabling the Report, for consideration of the Committee. In spite of these provisions, the *suo motu* reply on audit paragraphs of the Reports were being delayed inordinately.¹³ 13 paragraphs (including four performance audits) included in the Reports of the Comptroller and Auditor General of India on the Revenue Sector, Government of Tripura for the years 2011-12, 2012-13, 2013-14, 2014-15 and 2015-16 were placed before the State Legislative Assembly between March 2013 and March 2017. The reply from the departments concerned on eight paragraphs was received late with delays ranging from 1 to 43 months. The reply in respect of five paragraphs from three departments (Revenue: two, Transport: one and Finance: two) had not been received (October 2018) for the Audit Reports pertaining to years 2011-12 to 2015-16.

The PAC discussed (17 April 2012) five⁶ selected paragraphs pertaining to the Audit Report for the year 2007-08, 2008-09 and 2009-10 and made 25 recommendations⁷ on the five paragraphs which were incorporated in its 112th Report (September 2012). The Action Taken Notes (ATNs) on the 112th PAC Report were discussed in the PAC in July 2013 in which the Committee had made 22 recommendations⁸ which were incorporated in the 114th PAC Report (March 2014). The Action Taken Notes (ATNs) on the 114th PAC Report were discussed in the PAC in 21 May 2015 in which the Committee had made 12 recommendations⁹ which were incorporated in the 130th PAC Report (March 2016). However, ATNs on the 130th PAC Report had not been received (October 2018) from the departments concerned as mentioned in **Table 3.1.10.**

Table 3.1.10: Details of ATNs received.

AR Year	Name of department	Para No	No. of PAC recommendation	ATN received	ATN awaited
2007-08	Finance (Excise & Taxation) Department	6.15	3	Nil	3
2008-09		4.5	1	Nil	1
2009-10		4.4	8	Nil	8
	Total	3	12	Nil	12

In view of the unsatisfactory position about the lack of timely action by various departments, the Chief Secretary and Finance Secretary are required to expedite State Government's response in replies to CAG's Reports as also submission of ATNs to PAC in a timely manner for taking action in the interest of the State.

3.1.7 Analysis of the mechanism for dealing with the issues raised by Audit

To analyse the system of addressing the issues highlighted in the IRs/Audit Reports by the departments/Government, the action taken on the paragraphs and performance

⁶ Para 6.15 of AR 2007-08, Para 4.5 of AR 2008-09 and Paras 4.2, 4.3 and 4.4 of AR 2009-10

⁷ Para 6.15 of AR 2007-08: 11, Para 4.5 of AR 2008-09: 1 and Para 4.2: Nil, Para 4.3: Nil and Para 4.4: 13 of AR 2009-10

⁸ Para 6.15 of AR 2007-08: 9, Para 4.5 of AR 2008-09: 1 and Para 4.4 of AR 2009-10: 12

⁹ Para 6.15 of AR 2007-08: 3, Para 4.5 of AR 2008-09: 1 and Para 4.4 of AR 2009-10: 8

audits included in the Audit Reports of the last ten years for one department is evaluated and included in this Audit Report.

The succeeding **Paragraphs 3.1.7.1 & 3.1.7.2** explain the performance of the Finance (Excise & Taxation) Department with reference to cases detected in the course of local audit during the last ten years and the cases included in the Audit Reports for the years 2008-09 to 2017-18.

3.1.7.1 Position of Inspection Reports

The summarised position of the outstanding IRs during the last nine years, paragraphs included in those reports and their status as on 30th June 2018 in respect of Finance (Excise & Taxation) Department are tabulated in **Table 3.1.11**.

Table 3.1.11: Position of IRs

(₹ in crore)

Year	IR	Para	Money Value
2009-10	3	9	0.96
2010-11	6	17	0.85
2011-12	9	15	3.94
2012-13	5	14	0.48
2013-14	14	47	3.61
2014-15	14	66	12.59
2015-16	17	62	8.72
2016-17	14	87	7.85
2017-18	11	67	7.69
Total	93	384	46.69

The age-wise break up of outstanding IRs and Paras for the last nine years 2009-10 to 2017-18 as on 30th June, 2018 is shown in **table 3.1.12**:

Table 3.1.12: Age wise break up of outstanding IRs

(₹ in crore)

Years	IR	Para	Money value
0-3	42	216	24.26
4-6	33	127	16.68
7-9	18	41	5.75

It is evident from **Tables 3.1.12** that between a range of zero to three years, 42 IRs and 216 Paras remained outstanding, between four to six years, 33 IRs and 127 paras and between seven to nine years, 18 IRs and 41 paras remained outstanding as on 30 June 2018. This indicates the fact that the efforts taken by the departments for settlement of the outstanding IRs are rather slow and inadequate. Necessary steps may be taken to increase the pace of settlement in this regard.

3.1.7.2 Recovery in accepted cases

The position of paragraphs included in the Audit Reports of the last ten years, those accepted by the Department and the amount recovered are shown in **Table 3.1.13**.

**Table 3.1.13: Position of recovery of accepted Audit paragraphs of Audit Reports
(₹ in crore)**

Year of Audit Report	Number of paras included	Money value of the paras	Number of paras accepted including money value	Money value of accepted paras	Amount recovered during the year	Position of recovery of accepted cases as of October 2018
2007-08	1	0.34	1	0.34	-	0.22
2008-09	3 ¹⁰	6.76	3	6.76	0.00 ¹¹	0.11
2009-10	3	1.74	2	1.16	Nil	0.60
2010-11	3 ¹²	3.12	3	3.12	0.05	0.44
2011-12	1	0.87	1	0.87	0.02	0.07
2012-13	1	1.51	1	1.51	Nil	0.22
2013-14	3 ¹³	11.17	3	6.06	Nil	0.24
2014-15	2	0.39	2	0.39	0.23	0.28
2015-16	2	0.46	2	0.46	-	-
2016-17	4*	31.87	3	31.73	0.01	0.01
Total	23	58.23	20	52.40	0.31	2.19

* Including one Performance Audit.

It is evident from **Table 3.1.13** that the progress of recovery even in accepted cases was very slow. During the last ten years, 23 paragraphs involving ₹ 58.23 crore featured in the Audit Reports, of which 20 paragraphs involving ₹ 52.40 crore had been accepted by the State Government. Out of this, ₹ 2.19 crore (3.76 per cent) only had been recovered (October 2018). Thus, the recovery of accepted cases needs to be pursued as arrears and recovered from the parties concerned.

The Department should take immediate action to pursue and monitor prompt recovery of the dues involved in accepted cases. The State Government also needs to give serious attention to this area as ultimately the State would get more revenue for spending on various activities. It is, thus, recommended that the Government should fix timeframe within which final logical action should be completed by the Department concerned.

3.1.8 Action taken on the recommendations accepted by the departments/ Government

The draft Performance Audits (PAs) conducted by the Accountant General (Audit) are forwarded to the concerned department for information with a request to furnish replies. These performance audits are also discussed in Exit Conference and the departments' views are incorporated/ considered while finalising the Audit Report.

The following performance audits on the Finance (Excise & Taxation) Department and Transport Department had featured in the Audit Reports of the last six years from 2011-12 to 2016-17. The number of recommendations and their status is given in **Table 3.1.14**.

¹⁰ Including one Performance Audit

¹¹ Negligible figure amounting to ₹ 3,280 only

¹² Including one Performance Audit

¹³ Including one Performance Audit

Table 3.1.14: Details of recommendations of PAs and their status

Year of Report	Name of the performance audit	No. of recommendations	Status (as on January 2018)
2011-12	Computerisation of Transport Department in Tripura.	7	Reply had not been received. The PA had not been discussed by PAC.
2013-14	Computerisation of Value Added Tax (VAT) Systems in Tripura.	4	The PA had not been discussed by PAC.
2014-15	IT Audit on Computerisation of Land Records.	3	Reply had not been received. The PA had not been discussed by PAC.
2015-16	Collection of Revenue from outsourced Activities in Motor Vehicle Tax.	4	Reply had not been received. The PA had not been discussed by PAC.
2016-17	System and Procedures in force in the Taxes and Excise Organization regarding Excise Duty	3	The Report had been placed before the State Legislative Assembly on 23 November 2018.
	Border Area Development Programme (BADP)	3	The Report had been placed before the State Legislative Assembly on 23 November 2018.

The above **Table 3.1.14** indicates that discussion of Performance Audits had not been made in PAC in timely manner which led to loss of importance of audit observations with the passage of time.

3.1.9 Audit planning

The unit offices under various departments are categorised into high, medium and low risk units according to their revenue position, past trends of the audit observations and other parameters. The annual audit plan is prepared on the basis of risk analysis which *inter-alia* includes critical issues in Government revenues and tax administration *i.e.* Budget Speech, White Paper on State Finances, Reports of the Finance Commission (State and Central), recommendations of the taxation reforms committee, statistical analysis of the revenue earnings during the past five years, factors of the tax administration, audit coverage and its impact during past five years, *etc.*

During the year 2017-18, there were 37 auditable units, of which 18 units were planned for audit and 15 units were actually audited and the audit results have been included in this report.

3.1.10 Results of audit

Position of local audit conducted during the year

Test-check of the records of 15 units of Sales Tax/VAT, State Excise, Registration, Professional Tax, Land Revenue, Forest, Motor Vehicles and other departmental offices conducted during the year 2017-18 revealed under-assessment/ short levy/ loss of revenue/ non-realisation of outstanding revenue aggregating to ₹ 7.01 crore in 48 cases. Of these, the departments recovered ₹ 0.32 crore involving 11 cases. During the year 2017-18, the departments concerned accepted under-assessment and other deficiencies of ₹ 1.63 crore involved in 26 cases which were pointed out in audit.

FINANCE (EXCISE & TAXATION) DEPARTMENT

3.2 Non-realisation of revenue

Due to failure on the part of the Assessing Authority, assessment for the years 2010-11 to 2012-13 in respect of M/s Udaipur Bonded Warehouse, Udaipur became time barred and led to non-realisation of revenue of ₹ 51.99 lakh. In addition, the Assessing Authority failed to impose penalty on the dealer for non-submission of audited accounts for the years 2009-10 to 2017-18 which led to non-realisation of penalty of ₹ 44.42 lakh.

(A) Non-realisation of revenue

The Tripura Value Added Tax (TVAT) Act, 2004 provides that every registered dealer shall submit periodical return of turnover (Section 24), pay the admitted tax (Section 3) within the prescribed time frame and produce books of accounts (Section 48) to the Assessing Authority (AA). On the dealer's failure to submit such returns, the AA shall complete the assessment on best judgment basis (Section 31) and determine tax payable by him.

Further, Section 25 (1) of the TVAT Act, 2004 provides that such dealer shall also be liable to pay interest in respect of the amount of tax payable on such assessments at the rate of one and a half *per cent* per month from the date the tax payable had become due.

Section 31 (5) of the TVAT Act, 2004 also provides that if the Commissioner is satisfied that the dealer tried to evade payment of tax in any way, he shall, after giving the dealer a reasonable opportunity of being heard, direct him to pay in addition to tax and interest payable by him, a penalty not exceeding one and a half times of the tax due, which shall not be less than 10 *per cent* of that amount.

Section 33 (1) of the Act states that no assessment under Section 31 and 32 shall be made after the expiry of five years from the end of the tax period to which the assessment relates; provided that in case of offence under this Act for which proceeding for prosecution has been initiated, the limitation as specified in this sub-section shall not apply.

Scrutiny (January–February 2018) of records of the Superintendent of Taxes, Udaipur revealed that M/s Udaipur Bonded Warehouse, Udaipur (Dealer) submitted returns for the years 2009-10 to 2016-17 on monthly basis, but scrutiny of returns as mandated under Section 27 of the TVAT Act, 2004 as well as in the guidelines¹⁴ for scrutiny of returns issued by the Commissioner of Taxes, Government of Tripura, which provide for 100 *per cent* scrutiny of monthly returns of all the dealers whose annual payment of tax is ₹ 5 lakh and above, had not been done by the AA till the date of audit (January 2018).

¹⁴ Guidelines for scrutinisation of returns furnished by the dealers under the TVAT Act, 2004 (issued under Memorandum dated 05 September 2012)

Further, no assessment of the dealer under Section 31 of the TVAT Act, 2004 had been done during the period from 2010-11 to 2012-13.

Moreover, even the last assessment done (March 2015) for the year 2009-10 was erroneous as the AA failed to detect suppression of turnover by not disclosing the actual turnover by the dealer in monthly returns for that year.

On verification of records (returns, challans, purchase statement, sales statement, etc.), Audit detected evasion of tax and resultant applicable interest and penalty amounting to ₹ 66.02 lakh¹⁵ due to suppression of turnover of ₹ 1.65 crore¹⁶ during the period from 2009-10 to 2012-13 (**Appendix 3.2.1**). Further, suppression of turnover of ₹ 43.60 lakh was also noticed during the year 2013-14.

It was seen that some notices were issued (September 2015 to September 2016) for submission of books of accounts and other relevant documents by the AA but the dealer did not produce books of accounts for assessment.

Since the assessment pertaining to the years from 2010-11 to 2012-13 had not been done within five years of the close of the financial year, these cases had become time barred as per the provisions contained in Section 33 (1) which resulted in non-realisation of revenue to the tune of ₹ 51.99 lakh.

On this being pointed out (May 2018), Government stated (November 2018) that the case records of 2009-10 had been forwarded (21 May 2018) to the Revisional Authority for seeking permission to re-open/ re-assess the case under Section 70 of the TVAT Act, 2004 and accepted the fact that the assessment for the years 2010-11 to 2012-13¹⁷ could not be initiated at all as per provisions contained under Section 33 of the TVAT Act, 2004.

Thus, due to failure on the part of the AA, the assessment for the years 2010-11 to 2012-13 became time barred and led to non-realisation of ₹ 51.99 lakh (Tax: ₹ 25.99 lakh; Interest: ₹ 23.40 lakh and Penalty: ₹ 2.60 lakh).

(B) Non-recovery of penalty

Under Section 53(3) of the TVAT Act, 2004, if any dealer, who is liable to get his accounts audited under Section 53 (1)¹⁸, fails to get his accounts audited and furnish a true copy of the audit report within the time frame specified in Section 53 (2)¹⁹, the Commissioner shall, after giving the dealer a reasonable opportunity of being heard, impose on him, in addition to any tax payable, a sum by way of penalty equal to

¹⁵ ₹ 51.99 lakh + ₹ 14.03 lakh

¹⁶ ₹ 1.27 crore + ₹ 0.38 crore

¹⁷ 2012-13 became time barred after 31 March 2018 i.e. after the date of audit

¹⁸ Where in any particular year, the gross turnover of a dealer exceeds forty lakh rupees or such other amount as the Commissioner, may, by notification in the official Gazette specify, then such dealer shall get his accounts, in respect of that year audited by an accountant with in six months from the end of that year and obtain a report of such audit in the prescribed form duly signed and verified by such accountant and setting forth such particulars as may be prescribed.

¹⁹ A true copy of such report shall be furnished by such dealer to the Commissioner by the end of the month after expiry of the period of six months during which the audit would have been completed

0.1 *per cent* of the turnover as he may determine to the best of his judgment in his case in respect of the said period.

Audit scrutiny revealed (January–February 2018 and January 2019) that audited accounts, as prescribed in the Act, were either not submitted or submitted after the expiry of prescribed time frame by M/s Udaipur Bonded Warehouse, Udaipur (TIN-16111128003) for the period from 2009-10 to 2017-18. Neither any action was initiated nor was any penalty imposed on the dealer by the AA till date (January 2019) which resulted in non-recovery of penalty amounting to ₹ 44.42 lakh for the years 2009-10 to 2017-18 as shown in **Appendix 3.2.2**.

On this being pointed out, the Government did not furnish any relevant reply (January 2019).

Thus, failure of the AA to impose penalty on the dealer for non/delayed submission of audited accounts for the years 2009-10 to 2017-18 led to non-realisation of penalty of ₹ 44.42 lakh.

Recommendation

State Government should investigate the matter and take appropriate actions against the officials responsible for showing disregard to the established rules & procedures and not performing the duties and checks prescribed under the relevant rules. The Government should also enforce the provisions of the Act to guard against the repetition of such mistakes in future.

3.3 Short levy of tax and non-levy of interest and penalty

Failure of the Assessing Authorities to detect concealment of purchase turnover by the dealers resulted in short levy of tax of ₹ 28.03 lakh, non-levy of interest of ₹ 18.01 lakh and penalty of ₹ 2.80 lakh.

Section 31 of Tripura Value Added Tax (TVAT) Act, 2004 and rules framed thereunder provide that where the Commissioner is not satisfied with the correctness of any return filed under Section 24 or the ‘bona fides’ of any claim of exemption, deduction, concession, input tax credit or genuineness of any declaration, or evidence furnished by a registered dealer in support thereof, the Commissioner may serve on such dealer, a notice to produce the books of account and all evidence relied upon by the dealer in support of his returns including tax invoice. The Commissioner, after giving reasonable opportunity of being heard, shall assess to the best of his judgment, the amount of tax due from such dealer.

Further, Section 25 (1) of the TVAT Act, 2004 provides that such dealer shall also be liable to pay, interest in respect of the amount of tax payable on such assessments at the rate of one and half *per cent* per month from the date the tax payable had become due.

Section 31 (5) of the TVAT Act, 2004 also provides that if the Commissioner is satisfied that the dealer tried to evade or avoid payment of tax in any way, he shall,

after giving the dealer a reasonable opportunity of being heard, direct him to pay in addition to tax and interest payable by him, a penalty not exceeding one and a half times of the tax due, which shall not be less than 10 *per cent* of that amount.

Audit scrutiny of the records between October 2017 and January 2018 of three Superintendents of Taxes²⁰ revealed that in 19 out of 33 assessment cases pertaining to 10 dealers for the period from 2009-10 to 2015-16 finalised during the financial years 2015-16 to 2017-18, there was concealment of purchase turnover of ₹ 4.43 crore by the dealers which could have been detected as all the records were available with the assessing authorities. Thus, lack of proper assessment resulted in short levy of tax (VAT) of ₹ 28.03 lakh (**Appendix 3.3.1**), leivable interest of ₹ 18.01 lakh (**Appendix 3.3.2**) and penalty²¹ of ₹ 2.80 lakh (**Appendix 3.3.1**).

Thus, the AAs failed to perform the duties assigned to him/ her under the Act; thereby, showing disregard to the established rules and procedure.

Government stated (November 2018) in reply that (i) notices had been issued to the dealers to appear with books of accounts in two cases²² and that the outcome of action would be intimated in due course; (ii) in one case²³, the amount of one permit was wrongly mentioned as ₹ 10.59 lakh instead of ₹ 1.06 lakh; (iii) in one case²⁴, the dealer imported goods of ₹ 58.02 lakh by using 114 online permits (Form-XXVI), of which seven were not passed; (iv) in one case²⁵, the dealer had deposited ₹ 49,020 in March 2018; and (v) in five cases²⁶, the case records were to be referred to the Revisional Authority for permission since the AA had no power to re-open the cases.

The Government reply at (iii) above is not acceptable as the turnover shown in Sl. No. 5 of **Appendix 3.3.1** included actual total import of goods by the dealer using permits in Forms XXIV and XXVI during the year, whereas in the reply, Government had referred to Form- XXVI only.

Thus, due to failure of the AAs to detect concealment of turn over led to short levy of tax of ₹ 28.03 lakh, interest of ₹ 18.01 lakh and penalty of ₹ 2.80 lakh.

Recommendation

State Government should investigate the matter and take appropriate actions against the officials responsible for failure to enforce the provisions of relevant law/ Act.

²⁰ (1) The Superintendent of Taxes, Charge II, Agartala (2) The Superintendent of Taxes, Charge IV, Agartala and (3) The Superintendent of Taxes, Charge VI, Agartala

²¹ Calculated at the minimum rate often *per cent* on the tax payable, as per provision under Section 75 (A) of the TVAT Act, 2004

²² Sl. No. 1 and 3 of **Appendix 3.3.1**

²³ Sl. No. 2 of **Appendix 3.3.1**

²⁴ Sl. No 5 of **Appendix 3.3.1**

²⁵ Sl. No. 4 of **Appendix 3.3.1**

²⁶ Sl. No. 6, 7, 8, 9 and 10 of **Appendix 3.3.1**

3.4 Short levy of tax, interest and penalty

Failure of the Assessing Authority to detect concealment of purchase turnover during assessment coupled with incorrect allowance of ITC adjustments resulted in short levy of tax of ₹ 20.11 lakh, interest of ₹ 10.05 lakh and penalty of ₹ 1.89 lakh.

Section 10 (1) & (3) of the Tripura Value Added Tax (TVAT) Act, 2004 provide that for the purpose of calculating the net tax payable (to avoid cascading effect of multiple taxations under VAT) by a registered dealer for any tax period after being registered, an Input Tax Credit (ITC) as determined under this Act shall be allowed to such registered dealer for the tax paid or payable in respect of all taxable purchase of goods as mentioned in Schedule VIII and all taxable sales other than such sales as may be prescribed subject to the conditions that ITC shall be allowed for purchase of goods made within the State of Tripura from a registered dealer and which are intended for the purpose of (a) sale or resale by him in the State of Tripura; or (b) sale in the course of export out of the territory of India.

Again, Section 5 A of the TVAT Act, 2004 provides that (1) the tax payable by a dealer under Section 3 (1) (a) (iii)²⁷ shall be levied on his gross taxable purchase and (2) the tax under sub-section (1) shall be levied at the gross taxable purchase of goods as mentioned in Schedule VIII.

Further, Section 10 (6) (ix) of the TVAT Act, 2004 enjoins that no input tax credit shall be claimed or be allowed to a registered dealer in respect of goods used for transfer of stock other than by way of sale outside the State of Tripura.

Section 45 (4) of the TVAT Act, 2004 provides that when a dealer is in default in the payment of tax, he will be liable to pay simple interest on such amount at the rate of one and a half *per cent* per month from the date of such default for so long as he continues to default on the payment of the said tax.

Section 31 (5) of the TVAT Act, 2004 also provides that if the Commissioner is satisfied that the dealer tried to evade or avoid payment of tax in any way, he shall direct him to pay in addition to tax and interest payable by him, a penalty not exceeding one and a half times of the tax due, which shall not be less than 10 *per cent* of that amount.

Scrutiny (January 2018 and June 2018) of records of the Superintendent of Taxes, Charge-II, Agartala relating to a dealer²⁸ dealing with Raw Rubber sheet and scrap²⁹ revealed that the dealer was assessed (February 2015) by the Assessing Authority (AA) under Section 31(1) of the TVAT Act, 2004 in respect of the years

²⁷ who is engaged in purchase of taxable goods as mentioned in Schedule VIII

²⁸ M/s Bhaskar Rubber, Agartala, TIN-16021415026

²⁹ Schedule VIII items – taxable on the gross purchase @ 4 *per cent* upto 6 September 2011 and @ 5 *per cent* thereafter

2009-10 to 2013-14 and total dues assessed was ₹ 16.62 lakh³⁰. Against the assessment order, the dealer appealed³¹ (April 2015) under Section 69 of the TVAT Act, 2004. As per orders of the Appellate Authority dated 07 August 2015, the AA re-assessed the cases and passed re-assessment orders on 27 January 2018 and total dues re-assessed was ₹ 3.28 lakh³² (details shown in **Appendix 3.4.1**).

Scrutiny of the re-assessment orders along with other relevant records revealed that there was concealment of purchase turnover of ₹ 2.60 crore³³ by the dealer which escaped the notice of the assessing authority. Further, the dealer was allowed ITC adjustments amounting to ₹ 8.56 lakh during 2011-12 and 2012-13 against total tax payable, which were not admissible as there was no local sale or export out of the territory of India during those years. This resulted in short levy of tax of ₹ 20.11 lakh, interest of ₹ 10.05 lakh and penalty of ₹ 1.89 lakh, as detailed in **Appendix 3.4.1**, which was recoverable from the dealer.

Thus, the AA failed to perform the duties assigned to him/ her under the Act, thereby, showing disregard to the established rules and procedure.

While accepting the facts, the Superintendent of Taxes, Charge-II, Agartala stated (October 2018) that (i) the AA had initiated the proceedings for scrutiny and issued notices to the dealer for hearing, but the dealer did not appear before the AA in spite of three notices³⁴, and (ii) as the AA has no power to re-open the case, the same was being forwarded to the Revisional Authority (Commissioner of Taxes) for revision under Section 70 of the Tripura Value Added Tax Act, 2004.

Government endorsed (November 2018) the above replies of the Superintendent of Taxes.

Thus, there was short levy of tax of ₹ 20.11 lakh, interest of ₹ 10.05 lakh and penalty of ₹ 1.89 lakh during the years 2009-10 to 2013-14, which was recoverable from the dealer.

Thus, failure of the AA to detect concealment of purchase turnover during assessment coupled with incorrect allowance of ITC adjustments resulted in short levy of tax of ₹ 20.11 lakh, interest of ₹ 10.05 lakh and penalty of ₹ 1.89 lakh.

Recommendation

State Government should investigate the matter and take appropriate actions against the responsible persons.

³⁰ ₹ 4.15 lakh (2009-10), ₹ 3.96 lakh (2010-11), ₹ 4.48 lakh (2011-12), ₹ 2.24 lakh (2012-13) and ₹ 1.79 lakh (2013-14)

³¹ Appeal Case No. 12-16/CH-II/2015

³² ₹ 3,400 (2009-10), ₹ 1,400 (2010-11), ₹ 82,695 (2011-12), ₹ 1,200 (2012-13) and ₹ 2,39,183 (2013-14)

³³ ₹ 80,99,59,045 - ₹ 78,39,56,211 (**Appendix 3.4.1**)

³⁴ Issued on 30 August 2018, 10 September 2018 and 24 September 2018

CHAPTER IV: GENERAL SECTOR

CHAPTER IV: GENERAL SECTOR

4.1 Introduction

This Chapter deals with audit observations in respect of the State Government departments under General Sector.

The names of the State Government departments and the break-up of the total budget allocation and expenditure of the State Government under General Sector during the year 2017-18 are given in **Table 4.1.1**.

Table 4.1.1: Details of budget allocation and expenditure under General Sector

(₹ in crore)

Name of the Departments	Total budget allocation	Expenditure
Department of Parliamentary Affairs	22.97	18.18
Governor's Secretariat	5.27	4.94
General Administration (SA) Department	63.24	58.15
Election Department	48.98	41.46
Law Department	159.05	114.67
General Administration (AR) Department	3.30	3.05
General Administration (P & T) Department	7.94	5.00
Statistical Department	9.04	7.20
Home (Police) Department	1,353.04	1,208.71
General Administration (Political) Department	2.66	2.26
Planning and Co-ordination Department	144.79	14.43
Home (Jail) Department	39.96	29.34
General Administration (Printing and Stationary) Department	20.48	11.08
Finance Department	3,298.56	2,580.50
Institutional Finance	3.84	3.49
Treasuries	11.14	10.06
Chief Minister's Secretariat	0.88	0.74
High Court	18.66	17.37
Fire Service Organisation	81.14	70.61
Civil Defence	0.36	0.23
Employment Services and Manpower Planning	8.77	7.64
Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	5.78	3.82
Total number of departments = 22	5,309.83	4,212.93

Source: Appropriation Accounts – 2017-18.

4.2 Planning and conduct of audit

Audit process starts with the assessment of risks faced by various departments of Government based on expenditure incurred, criticality/ complexity of activities, level of delegated financial powers, assessment of overall internal controls, etc.

After completion of audit of each unit, Inspection Reports (IRs) containing audit findings are issued to the heads of the departments. The departments are requested to furnish replies to the audit findings within one month of receipt of the IRs. Whenever replies are received, audit findings are either settled or further action for compliance is advised. The important audit observations arising out of these IRs are processed for

inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are submitted to the Governor of Tripura (GoT) under Article 151 of the Constitution of India for being laid in the State Legislature.

Under General Sector, 18 auditable entities of the State Government involving an expenditure of ₹ 1,543.71 crore (including expenditure pertaining to previous years audited during the year) were test checked in audit during 2017-18. This chapter contains three Performance Audits on “NABARD assisted Rural Infrastructure Development Fund (RIDF) for rural connectivity”, “Utilisation of 13th and 14th Finance Commission grants” and “Crime and Criminal Tracking Network Systems (CCTNS) project in Tripura”, one long para on “Prison safety and prisoners released on parole” and one Compliance Audit Paragraph relating to the Home (Jail) Department.

4.3 Response of the Government/ departments towards audit

The Accountant General (Audit), Tripura conducts periodical inspection of the Government departments to test-check the transactions and verify the maintenance of important accounts and other records as prescribed in the rules and procedures. These inspections are followed up with Inspection Reports (IRs) incorporating irregularities detected during the inspection and not settled on the spot, which are issued to the heads of the offices inspected, with copies to the next higher authorities for taking prompt corrective action. The heads of the offices/ Government are required to promptly comply with the observations contained in the IRs, rectify the defects and omissions and report compliance through initial reply to the Accountant General (Audit) within one month from the date of issue of the IRs. Serious financial irregularities are reported to the heads of the departments and the Government.

There are 219 paragraphs involving ₹ 55.85 crore relating to 48 IRs issued that remained outstanding at the end of June 2018 under General Sector. Year-wise position of outstanding IRs, paragraphs and money value involved for the last five years as on 30 June are given in **Table 4.3.1**.

Table 4.3.1: Details of pending IRs

Position of IRs	June 2014	June 2015	June 2016	June 2017	June 2018	Total
Number of IRs pending for settlement	16	7	4	5	16	48
Number of outstanding audit observations	57	30	14	20	98	219
Money value involved (₹ in crore)	10.73	8.76	5.84	0.66	29.86	55.85

The details in the above table indicated that the departments were not serious in taking necessary action in the final settlement of such cases.

FINANCE DEPARTMENT

4.4 NABARD assisted Rural Infrastructure Development Fund (RIDF) for rural connectivity

In order to encourage quicker completion of rural infrastructure projects, Government of India (GoI) created Rural Infrastructure Development Fund (RIDF) in National Bank for Agriculture and Rural Development (NABARD) in 1995-96. Rural roads and rural bridges are the eligible activities under RIDF for rural connectivity projects. In Tripura, NABARD disbursed loan amounting to ₹ 675.70 crore during the period from 2013-14 to 2017-18 for improvement in rural connectivity by construction of roads and bridges.

The Performance Audit (PA) of NABARD assisted RIDF for rural connectivity was undertaken to examine utilisation of loan by the State Government, extent of achievement of desired objectives of the projects and the mechanism for monitoring of implementation of projects.

Highlights:

Planning process of the State was inadequate as project proposals did not include the Detailed Project Reports (DPRs) which led to sanctioning of excess loan by NABARD.

(Paragraphs 4.4.8.1, 4.4.8.2 and 4.4.8.3)

During 2013-18, the State Government received reimbursement of ₹ 85.88 crore more than the actual expenditure due to submission of wrong claim in respect of sampled projects.

(Paragraph 4.4.9.2)

Bridge constructed at a cost of ₹ 2.69 crore remained unproductive due to non-construction of approach roads of the bridge.

{Paragraph 4.4.10.3 (i)}

Three bridge projects remained incomplete after incurring expenditure of ₹ 9.69 crore with the delays ranging from more than two years to seven years due to improper investigation of soil strata by the Department before preparation of DPRs, slow progress of work by the contractor and delay in according approval of bottom plugging by the Department.

{Paragraph 4.4.10.3 (ii)}

The Department incurred extra expenditure of ₹ 6.10 crore due to acceptance of tender at higher rate under cost plus tender in violation of decision taken by Council of Ministers.

(Paragraph 4.4.11.1)

Monitoring of the projects by the High Power Committee was weak as only one meeting in each year was held against the stipulated four meetings. In the absence of periodical monitoring at all levels, projects were delayed. Besides, implementing department did not submit the quarterly progress reports at regular intervals though it was envisaged in Guidelines for NABARD assisted RIDF.

(Paragraphs 4.4.12.1, 4.4.12.2 and 4.4.12.3)

4.4.1 Introduction

Infrastructure development is a necessary precondition for integrated rural development. Rural infrastructure mainly includes agriculture, rural connectivity and social sector infrastructure. In order to encourage quicker completion of rural infrastructure projects, Government of India (GoI) created Rural Infrastructure Development Fund (RIDF) in National Bank for Agriculture and Rural Development (NABARD) in 1995-96. The main objective of NABARD funded RIDF is to promote balanced and integrated economic development of rural areas in the states by providing low cost fund¹ support to State Governments and State owned corporations for quick completion of rural infrastructure projects. Construction of rural roads and rural bridges are eligible activities under RIDF for rural connectivity projects.

NABARD was to provide loan assistance up to 90 *per cent* of the cost of a project in case of North Eastern States and hilly areas and remaining 10 *per cent* was to be borne by the state governments. Loans were to be released on reimbursement basis against the actual expenditure incurred in execution of sanctioned projects except for the initial 30 *per cent* of loan as mobilisation advance, which was subject to adjustment in subsequent releases. Each release to the State Government was to be treated as a separate loan and was repayable over a period of seven years, including two years' moratorium.

Borrowings of the State Government under RIDF are governed by Article 293 (3) of the Constitution under which GoI determines borrowing powers of the States from the market and financial institutions during a year.

During the period 2013-18, Government of Tripura (GoT) obtained ₹ 675.70 crore as loan assistance from NABARD under RIDF (tranches XII to XXIII) for implementation of 263 projects (40 roads and 223 bridges including 150 spill-over bridge projects sanctioned prior to 2013-14).

4.4.1.1 Road and Bridge assets of Tripura

As of March 2018, the State had a total road length of 13,036 km, out of which 853 km is covered under National Highways, 1,057 km State Highways, 461 km other District roads and 10,665 km under Village roads. There are 344 Reinforced Cement Concrete (RCC) bridges, 2,365 RCC box cell culverts, 441 Bailey bridges, and 24

¹ NABARD provide RIDF loan to the State Government at an interest rate of 1.5 *per cent* lesser than existing bank rate and hence, it is termed as low cost fund

Semi Permanent Timber (SPT) bridges existing in the State. As of March 2018, 464 RCC bridges, culverts and bailey bridges were constructed in the State under RIDF against the sanctioned number of 595. However, improvement work of 40 rural roads with sanctioned (under Tranches XXI to XXIII) length of 438.74 km were in progress (August 2018).

During the period 2013-18, improvement of 40 rural roads (under Tranches XXI to XXIII covering length of 438.74 km) and 74 bridges (under RIDF tranches XIX to XXIII) were sanctioned at a cost of ₹ 546.37 crore as detailed in **Table 4.4.1**.

**Table 4.4.1: Rural road and bridge projects sanctioned under RIDF during 2013-18
(₹ in crore)**

Tranche	No. of projects		Sanctioned cost		NABARD loan		Corresponding State share	
	Roads	Bridges	Roads	Bridges	Roads	Bridges	Roads	Bridges
XIX	0	15	0	29.97	0	26.98	0	2.99
XX	0	26	0	99.98	0	89.98	0	10.00
XXI	4	14	59.01	44.20	53.11	39.78	5.90	4.42
XXII	25	0	132.76	0	119.49	0	13.27	0
XXIII	11	19	102.87	77.58	92.58	69.82	10.29	7.76
Total	40	74	294.64	251.73	265.18	226.56	29.46	25.17

Source: Chief Engineer, PWD (Roads & Bridges)

Besides, there were 155 spill over bridge projects² implemented during 2013-18, which had been sanctioned prior to 2013-14 under RIDF tranches XII to XVIII.

4.4.1.2 Physical Performance

The position of various projects completed for improvement of rural connectivity under RIDF between April 2013 and April 2018 is shown in **Table 4.4.2** and **Chart 4.4.1**.

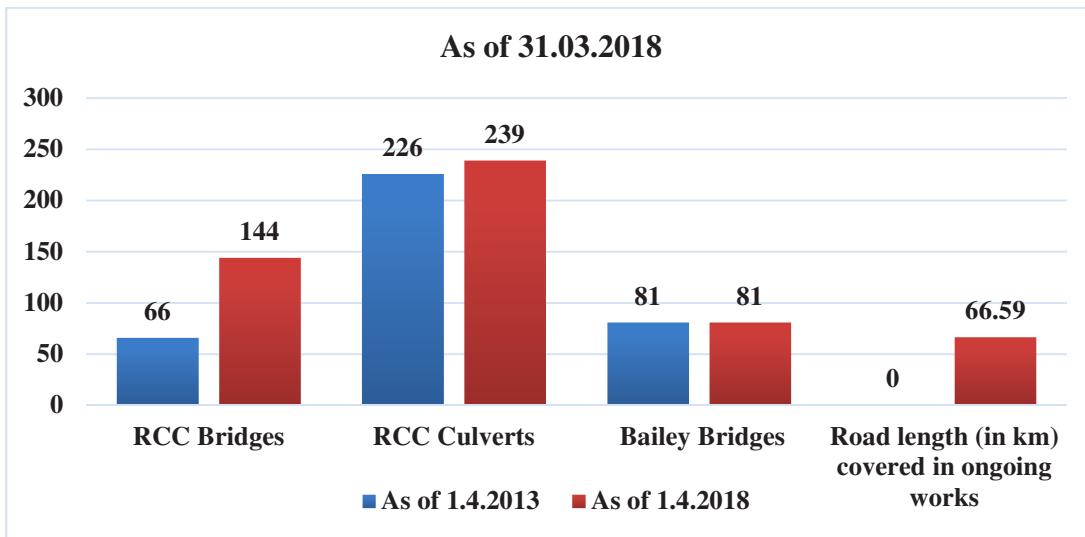
Table 4.4.2: Position of various projects completed for rural connectivity under RIDF

Type of projects	Position as of 1 st April 2013	Position as of 31 st March 2018
Length of rural road (improvement work)	0 km	66.59 km
Number of RCC bridges	66 Nos.	144 Nos.
Number of Culverts	226 Nos.	239 Nos.
Number of Baily bridges	81 Nos.	81 Nos.
Number of SPT bridges	0	0

Source: Superintending Engineer, Monitoring Cell, PWD (Roads & Bridges)

² Five spill over bridge projects were dropped during 2013-18

Chart 4.4.1

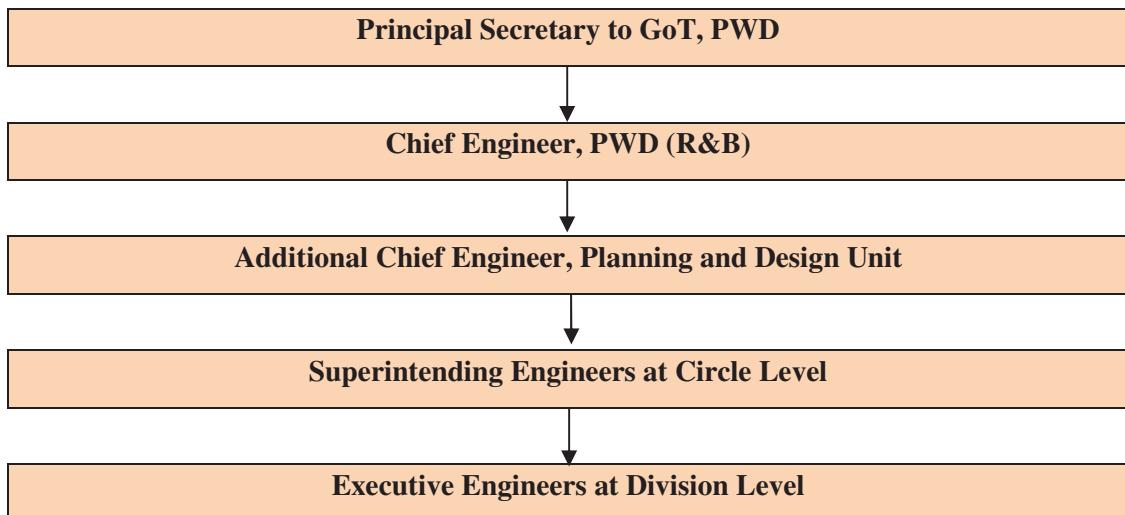


4.4.2 Organisational Set-up

The Finance Department of GoT acts as nodal department for procurement of loans and their repayments. Public Works Department (PWD), under the administrative control of the Principal Secretary is responsible for implementation of the projects. Execution of the projects is administered by the Chief Engineer (CE), PWD (Roads & Bridges) (R&B), Additional CE (Planning and Design Unit), Superintending Engineers (SEs) at circle level and Executive Engineers (EEs) at division level as depicted in the following organogram.

Apart from sanctioning the project, NABARD was also responsible for monitoring the projects mainly to facilitate timely completion of projects, avoid cost overrun, and identify new investment opportunity.

Figure 4.4.1: Organisational chart of implementing department



4.4.3 Scope of Audit

The Performance Audit (PA) on NABARD assisted RIDF for rural connectivity during 2013-14 to 2017-18 was carried out during June 2018 to August 2018. The PA was undertaken by test check of records of State Finance Department, Chief Engineer (CE), PWD (R&B), Additional CE (Planning and Design Unit), Regional Office of NABARD in Tripura at Agartala and eight executing divisions³ out of 22 divisions of the State responsible for implementation of rural connectivity. In the eight selected divisions, 63⁴ out of 79 projects executed during the period from 2013-14 to 2017-18 were selected. Sampling was done using Probability Proportional to Size With Out Replacement (PPSWOR).

Apart from scrutiny of records, physical verification of projects along with departmental representatives was also conducted. Photographic evidences were taken wherever necessary, to substantiate the audit findings.

4.4.4 Audit Objective

The PA was taken up to assess whether:

- a. the loan amount made available to the implementing agencies was used economically, efficiently and effectively;
- b. execution of the projects of rural connectivity was done as per the NABARD Guidelines and applicable technical specifications;
- c. quality control and monitoring mechanism in place was adequate and effective.

4.4.5 Audit Criteria

The criteria against which the audit findings were benchmarked were derived from the following sources:

- a. Detailed project reports, standard specifications and contract conditions;
- b. Policy, guidelines and manner of implementation of the projects;
- c. Terms and conditions of NABARD loans;
- d. Quality control, project monitoring and evaluation system prescribed; and
- e. Tripura Schedule of Rates (SOR) for Roads & Bridges and Analysis of Rates.

4.4.6 Audit Methodology

The audit objectives, criteria and scope of the PA were discussed with the Principal Secretary, Finance Department in an Entry Conference held on 22 June 2018. The draft Report was issued to the State Government in September 2018. The audit findings, conclusion and recommendations were discussed with the Secretary, Finance Department in an Exit Conference held on 17 December 2018. Views of the Department expressed during the Exit Conference were duly incorporated against the relevant paragraphs of this PA, where appropriate.

³ Amarpur Division, Ambassa Division, Bishalgarh Division, Bishramganj Division, Jirania Division, Kanchanpur Division, Santibazar Division and Teliamura Division

⁴ Completed: 31 Nos, Ongoing: 32 Nos

4.4.7 Status of work

It can be seen from **Table 4.4.3** that 114 projects were sanctioned during the period 2013-18 in addition to 155 spill over projects already sanctioned prior to 2013-14.

Table 4.4.3: Status of the projects implemented under RIDF during 2013-18

Year	Number of projects sanctioned	Number of projects dropped	Number of projects taken up	Number of projects completed
Prior to 2013-14	155 spill over bridge projects which had been sanctioned prior to 2013-14 but implemented during 2013-18			
2013-14	15	1	14	34
2014-15	26	--	26	13
2015-16	18	5	18	13
2016-17	25	--	25	20
2017-18	30	--	30	11
Total	114	6⁵	113	91

Source: CE, PWD (R&B)

It is evident from **Table 4.4.3** that 269 projects were sanctioned (including 155 spill over projects sanctioned prior to 2013-14) as of March 2018, out of which 91 projects were completed, six projects were dropped and the remaining 172 projects⁶ were in progress.

4.4.8 Planning

4.4.8.1 Deficiencies in Planning

Paragraph 6.1 of Handbook on RIDF provides that appraisal and sanction of proposals is to be based on project lending which entails submission of Detailed Project Reports (DPRs) containing technical and financial parameters, drawings, maps, etc. to be submitted by the implementing department in formulation of projects in respect of road and bridge projects. Further, Paragraph 6.2.1 *ibid* states that the cost estimates of projects will be prepared after detailed field survey.

In addition to above, Guidelines for NABARD assisted RIDF provide that the Finance Department of the State was vested with the responsibility for submission of project proposals, scrutiny of the documents and drawal of funds. In selection of projects, the State was to accord priority to those projects in which large number of economic activities were to be generated and were in distressed districts, Economic Rate of Return (ERR) of the project are greater than 15 *per cent*, and Benefit Cost Ratio (BCR) was more than one at 15 *per cent* discounting factor. In addition, prerequisite factors like land acquisition, forest clearance and other bottlenecks were to be identified at the project proposal stage and mitigated suitably for timely completion of the projects.

⁵ Out of six dropped projects, five projects were sanctioned prior to 2013-14 and were dropped (one in 2013-14 and four in 2015-16) and one project sanctioned during 2013-14 was dropped during 2015-16

⁶ Including 11 non-starter projects (five non-starter projects as discussed in Case Study 2 under **Paragraph 4.4.8.1** and six non-starter projects as discussed in **Paragraph 4.4.10.2**) which were not dropped as of March 2018

The audit scrutiny of records however revealed that:

- Neither the State Finance Department nor the PWD *i.e.* implementing department prepared any priority list while selecting the projects and submission of project proposals to NABARD for loan assistance.
- Projects were sanctioned by NABARD based only on proposal submitted by the implementing department without DPR in all cases. This means that even the NABARD had not done due diligence exercise in this regard which was as required.
- After the projects were sanctioned by NABARD, the implementing department prepared DPRs for execution of bridge works. In case of road works, the implementing department did not prepare any DPR at all. However, they prepared technically sanctioned (TS) estimates in case of road works. However, neither the DPR nor the TS estimates prepared were submitted to NABARD in any of the cases.
- ERR or BCR had not been calculated in any of the selected 63 projects.

As the sanctioning of projects by NABARD was based only on the project proposals submitted by the implementing department in the form of list of works to be undertaken with bare minimum details (such as name of the project, location and cost, which were much higher than the detailed estimated costs ranging between ₹ 0.06 crore to ₹ 7.63 crore), without DPRs, the NABARD sanctioned loan in excess of the detailed estimated cost (as per DPR) as discussed in **Paragraph 4.4.8.3**.

The fact was further corroborated in the reply of the Additional Chief Engineer (October 2018) whereby it was stated that DPRs were not prepared at sanctioning stage and they were prepared only after getting the projects sanctioned by NABARD. But, the contention of the implementing department that due to fund constraint, DPRs could not be prepared at sanctioning stage was not acceptable as provision was kept in the Guidelines of NABARD assisted RIDF for pre-appraisal expenses incurred on project preparation, cost of technical surveys, *etc.* at 0.5 *per cent* of the eventually sanctioned RIDF loan.

Further, due to lapses in identification and selection of projects at planning stage, it was observed in audit that six projects sanctioned at a cost of ₹ 30.76 crore were dropped by NABARD in 2013-14 (one project) and 2015-16 (five projects) after receiving the proposals from the State Government for dropping projects, since the projects had already been taken up against other schemes.

Case study 1 illustrates the overlapping of RIDF project with other schemes during project selection stage.

Case Study 1

After approval (February 2009) of the GoI, an administrative approval and expenditure sanction of ₹ 10.49 crore for the work ‘RCC bridge over river Sonai on Jirania-Mandai-Patni-Chachubazar road’ was accorded (February 2009) by State PWD under Special Plan Assistance (SPA). The work was awarded (December 2009) by the EE, Jirania Division to a contractor at the negotiated tendered value of ₹ 10.07 crore. The work commenced in January 2010 and was completed in December 2013 at a cost of ₹ 9.84 crore.

Test check of records revealed that before approval was received under SPA, a proposal of the above bridge was also sent to the NABARD in January 2007 at a cost of ₹ 5.01 crore. The project was sanctioned by NABARD in February 2007. It was noticed in audit that against the total expenditure of ₹ 9.84 crore, ₹ 6.36 crore⁷ was met from the NABARD loan and rest from the SPA. Audit further observed that after lapse of two and half years from the date of work taken up under SPA, a proposal for dropping of the above project was sent to NABARD in July 2012 by State PWD and project was dropped by NABARD in March 2014 and subsequently NABARD adjusted the amount disbursed against other projects. This happened due to failures in identification and selection of project by the State Government leading to creation of interest liability of ₹ 2.07 crore⁸.

Case study 2 illustrates the instances where sanctioned projects under RIDF could not be started as of March 2018 as the State Government did not ensure availability of land at planning stage.

Case Study 2

It was noticed in audit that execution of 10 projects of the State with the sanctioned cost of ₹ 41.87 crore had not been started within 12 months as required as per guidelines from the dates of their sanction due to non-availability of land. Against these projects, the State Government had drawn ₹ 10.64 crore as mobilisation advances from the NABARD as of March 2015, which was subsequently adjusted. Out of these 10 projects, five projects were dropped during 2013-14 to 2017-18 by NABARD with recommendations of the State Government. Remaining five projects were not dropped as of March 2018.

4.4.8.2 Deficiencies in sanctioning of projects by NABARD

RIDF is based on project lending which entails submission of DPRs containing technical and financial parameters, drawings, maps, etc. submitted by the implementing department through the nodal department.

⁷ Over and above the project cost sanctioned under NABARD (₹ 9.84 – ₹ 3.48) crore = ₹ 6.36 crore

⁸ Interest liability has been calculated considering simple rate of interest per annum with reducing balance

The State Government did not adhere to the NABARD Guidelines while submitting the project proposals nor did NABARD enforce them while sanctioning the projects. In the absence of DPRs duly supported by ERR and BCR, NABARD had sanctioned the projects in violation of their own Guidelines. This led to failure in ensuring the technical feasibility as well as economic viability of the projects at the time of sanctioning the projects.

4.4.8.3 *Improper estimation*

Paragraph 6.1 of Handbook on RIDF stipulates that RIDF is based on project lending which entails submission of DPRs containing technical and financial parameters, drawings, maps, *etc.* submitted by the implementing department through the nodal department. Further, Paragraph 6.2.1 *ibid* states that the cost estimates of projects may be prepared after detailed field survey. The estimates in respect of the project proposals as approved by State Finance Department were to be received from implementing department, which would be scrutinised by the State Finance Department and NABARD as well.

As stated in **Paragraphs 4.4.8.1** and **4.4.8.2** above, projects were sanctioned by NABARD based only on project proposals submitted by the implementing department through State Finance Department instead of DPR. After the projects were sanctioned by NABARD, implementing department prepared DPRs for execution of projects. However, DPRs were never submitted to NABARD. Thus, project proposals were prepared and submitted by the State Government to NABARD without conducting detailed field survey.

Scrutiny of records revealed that in case of 21 out of 63 projects covered under this PA, project cost sanctioned by NABARD was on the much higher side (ranged from ₹ 0.06 crore (1.66 *per cent* of the cost as per DPR) to ₹ 7.63 crore (124.08 *per cent* of the cost as per DPR) as compared with the DPR cost. Out of 21 projects, seven projects⁹ were completed well below the sanctioned cost (ranged from 13 to 61 *per cent* below the original sanction of the project).

Thus, the submission of inflated cost estimates (in the form of project proposal) by the CE, PWD (R&B) to NABARD without conducting any survey and sanction of the projects by NABARD without ensuring the mandatory documents/ reports resulted in excess sanction of loan amounting to ₹ 39.71 crore as detailed in **Appendices 4.4.1** and **4.4.2**.

During the Exit Conference (December 2018) the State Government stated that the matter had already been discussed with the General Manager, NABARD, Tripura Regional Office and it was assured to audit that in future DPR would be prepared before taking up of execution of the projects and would be submitted to NABARD.

⁹ Excluding two completed projects where sanctioned cost was within 10 *per cent* higher than the actual completion cost and two projects against which total value of work done was not made available

Conclusion

Planning process of the State was inadequate due to non-compliance with the prescribed procedure for identification of projects for loan assistance under RIDF, which led to dropping of overlapped sanctioned projects, which had already been funded under other schemes. Project proposals submitted by the State Government did not contain the DPRs and were lacking in scrutiny of the project proposals by NABARD, which led to excess sanction of loan. In the absence of ERR/ BCR, economic viability/ benefits of the projects was not ensured by the State.

Recommendation No. 1

Appropriate procedure for identification of projects for loan assistance under RIDF may be put in place through preparation of a shelf of projects to avoid overlapping of projects already taken up under other schemes.

4.4.9 Financial management

State Finance Department (SFD) is the nodal agency for raising the loans and their repayment. All other related items of work viz. submission of application under sanctioned projects, reimbursement of loan amount against actual expenditure, execution of loan documents, repayment of loan, etc. are attended to by the SFD.

4.4.9.1 Budget provision, Utilisation and reimbursement by NABARD

As per RIDF Guidelines, NABARD provides loans up to 90 *per cent* of the project cost on reimbursement basis except for initial 30 *per cent* of the project cost released as mobilisation advance. According to the general terms and conditions for sanctioning of loan by NABARD, each reimbursement of fund is to be deemed as a separate loan for the purpose of repayment. Repayment shall be made in equal annual instalments within seven years from the date of reimbursement, including a moratorium period of two years. The reimbursement applications are submitted by the State Finance Department to NABARD and the loans are disbursed by NABARD in following manner:

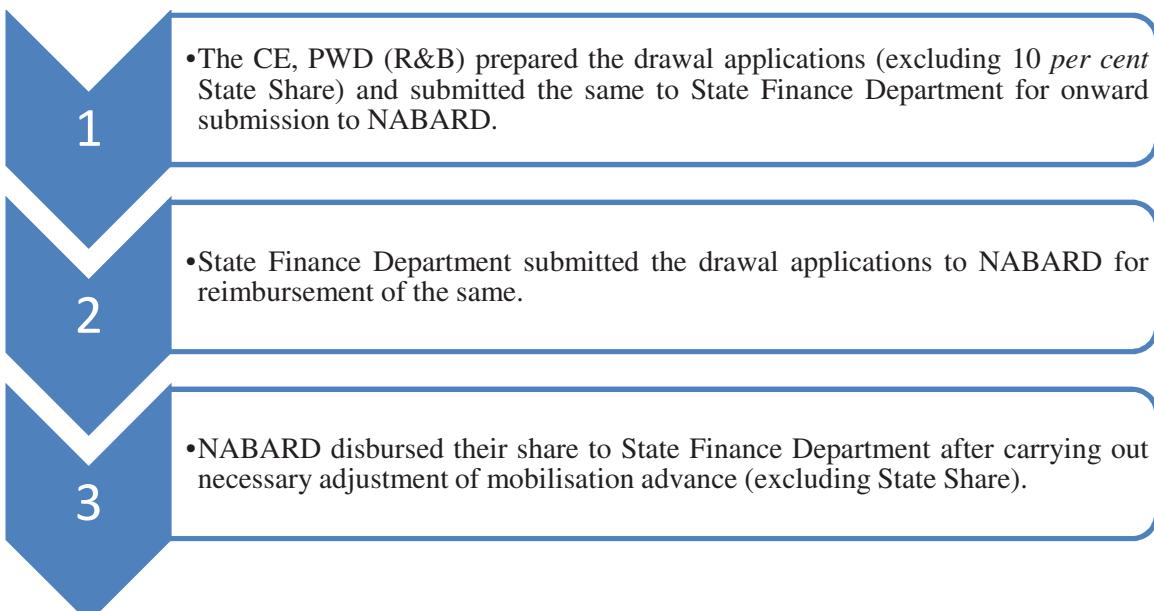


Table 4.4.4: Details of budgetary provision, fund released, expenditure incurred, reimbursement claimed and loan disbursed by NABARD

(₹ in crore)

Year	Budget provision		Funds released by SFD to implementing department against budgetary provision		Expenditure incurred as reported by the implementing department		Reimbursement claimed by the State Government	Loan reimbursed by NABARD
	NABARD share	State share	NABARD share	State share	NABARD share	State share		
2013-14	120.00	4.10	120.00	Nil	119.50	Nil	124.29	124.29
2014-15	151.19	4.10	151.19	4.10	150.11	4.10	158.08	158.08
2015-16	150.21	4.30	95.73	3.97	93.78	3.97	193.69	192.25
2016-17	130.09	10.64	129.83	10.64	129.73	10.64	107.20	95.08 ¹⁰
2017-18	72.56	4.33	72.56	4.33	72.38	4.33	108.71	106.00
Total	624.05	27.47	569.31	23.04	565.50	23.04	691.97	675.70*

Source: State Finance Department, State PWD (R&B) and NABARD, Tripura Regional Office

*Including unadjusted mobilisation advances of ₹ 107.47 crore as of March 2018.

It can be seen from **Table 4.4.4** that during 2013-14 to 2017-18, budget provision of ₹ 651.52 crore (including State share of ₹ 27.47 crore) was made by the SFD for implementation of rural connectivity projects. Against that, the SFD released ₹ 592.35 crore (including State share of ₹ 23.04 crore) to the implementing department.

Further, at the time of budget process, the SFD made budgetary provision of ₹ 27.47 crore only as against the due State share of ₹ 69.34 crore¹¹ which resulted in short provision of corresponding State share amounting to ₹ 41.87 crore.

Besides, during 2013-18, State Government released NABARD share of ₹ 569.31 crore only to the implementing department as against budgetary provision of ₹ 624.05 crore which resulted in short release to the tune of ₹ 54.74 crore (as NABARD share) to the implementing department.

Moreover, the SFD short released ₹ 40.21 crore¹² as State share to the implementing department during the period from 2013-14 to 2017-18.

4.4.9.2 Wrong claim made by State Government

Paragraph 2 (d) and (e) of Annexure IV of Hand Book on RIDF provides that NABARD should disburse the loan amount on a monthly basis on submission of Statement of Expenditure (SoE) incurred by the Government in execution of the work and drawal applications were to be submitted based on actual execution of work and expenditure incurred.

Scrutiny of records revealed that against the actual expenditure of ₹ 74.91 crore in respect of 42 sampled projects¹³, the State Government had forwarded reimbursement

¹⁰ In one instance during 2016-17, NABARD reimbursed ₹ 3.41 crore against the claim of ₹ 2.14 crore resulting in excess reimbursement of ₹ 1.27 crore

¹¹ (₹ 624.05 crore /90) x 10 = ₹ 69.34 crore

¹² State share due against the NABARD share of ₹ 569.31 crore was ₹ 63.26 crore against which the actual release was ₹ 23.05 crore only

¹³ 15 completed projects and 27 ongoing projects

claim of ₹ 160.79 crore up to March 2018 which was sanctioned and reimbursed by NABARD. It was seen in audit that none of the eight test checked divisions of State PWD either prepared the SoE or submitted the same to the CE on monthly basis as envisaged in the Guidelines of NABARD assisted RIDF. Therefore, in the absence of SoE at division level, reimbursement claim made by the CE in respect of 42 selected projects were much higher than the actual expenditure at division level. Out of these, it was observed in audit that in respect of 15 completed projects, the reimbursement claimed and sanctioned there against was ₹ 20.76 crore more than the actual completion cost incurred at division level as detailed in **Appendix 4.4.3**.

It was also observed in audit that SFD did not scrutinise the claims before onward submission to NABARD. Thus, failure on the part of the SFD to validate the claim made by the State PWD led to availing of reimbursement of ₹ 85.88 crore more than the actual expenditure during 2013-18. The details are shown in **Appendices 4.4.3** and **4.4.4**.

During the Exit Conference (December 2018), the State Government assured audit that proper care would be taken for scrutiny of reimbursement claims before submission to NABARD.

4.4.9.3 *Diversion of funds*

Paragraph 3 of Annexure IV of Handbook on RIDF stipulates that the State Government should utilise the loan amount solely and exclusively for the purpose for which it is sanctioned by NABARD. Further, the State Finance Department, while placing the fund to the implementing department, mentioned in their release orders that no part of the funds should be diverted for any purpose other than for which it was sanctioned.

Scrutiny of records of eight test checked divisions revealed that ₹ 53.15 crore was utilised towards inadmissible works/ procurement *viz.* maintenance of roads, bridges and building works (₹ 26.79 crore), procurement of store materials (₹ 11.72 crore), construction works under other schemes (₹ 14.13 crore) and miscellaneous expenditure (₹ 0.51 crore). This amount was debited to the NABARD funds by the divisions. Over and above the actual expenditure incurred against sanctioned projects (due to wrong claim submitted by the State Government as discussed in preceding **Paragraph 4.4.9.2**), these diverted amounts were also included in the claim as expenditure incurred against the sanctioned projects prepared and submitted by the CE and the same was claimed from NABARD by the State Government in violation of the prescribed Guidelines for NABARD assisted RIDF as well as State Finance Department's instructions.

Further, Paragraph 9 of Handbook on RIDF stipulates that for financing projects under RIDF, the State Government should meet cost escalation, if any, out of their own resources.

It was observed in audit that payment towards cost escalation of ₹ 0.15 crore was included in the claim of ₹ 5.17 crore and got reimbursed in respect of one project *viz.*

“Construction of RCC bridge over river Muhuri on Shillong Mog Para- Bhagyamani Chakma Para to Betaga via Lowgang road at Ch 1.7 km” against the total expenditure of ₹ 4.80 crore (including payment towards cost escalation) up to March 2018.

This indicated that despite being the nodal department, the State Finance Department had not done due diligence exercise of scrutinising and validating the claims raised by the implementing department, *i.e.* State PWD (R&B) before onward submission of the same to NABARD as required. Further, before making reimbursements, NABARD also did not take any step to verify the correctness of the claim.

Diversion of funds provided for NABARD assisted projects was not only irregular but also reduced the availability of funds for implementation of rural connectivity projects taken up under NABARD assisted RIDF. It was observed by audit in one of the test checked division¹⁴ that three projects were not yet completed (August 2018) due to non-receipt of dues (₹ 43.50 lakh) by the contractor¹⁵.

During the Exit Conference (December 2018), the State Government assured that proper care would be taken for scrutiny of reimbursement claims before submission to NABARD.

4.4.9.4 Status of repayment of loan

During the period of 2013-14 to 2017-18, Government of Tripura made repayment of ₹ 319.98 crore and ₹ 175.72 crore on principal and interest respectively on rural connectivity under RIDF. However, Government of Tripura was making repayment of loan with interest on regular basis without any delay as per the norms and repayment schedule prescribed by NABARD.

Conclusion

Instances of loan amount pending for disbursement by the State Finance Department, wrong claim made for reimbursement as loan by the State Government and diversion of funds indicate lack of financial controls over utilisation of NABARD loan. This also resulted in excess borrowing of interest bearing loan.

Recommendation No. 2

- *The State may ensure correct reporting of expenditure by preparation of Statement of Expenditure for reimbursement of expenditure made as loan from NABARD.*
- *Necessary administrative action may be taken against the officials who are responsible for preparation and submission of wrong and inflated SOE to NABARD through Finance Department.*

¹⁴ EE, Kanchanpur Division

¹⁵ Energy Development Company Ltd.

4.4.10 Project execution

4.4.10.1 *Inordinate delays in completion of works*

As per Paragraph 6.3 of Handbook on RIDF, the projects were to be completed by 3 to 5 years from the dates of sanction of the projects.

Scrutiny of records revealed that 19¹⁶ (sanctioned cost of ₹ 85.59 crore) out of 32 selected ongoing projects could not be completed within the stipulated completion period of 3 months to 30 months from the date of issue of work order. As of March 2018, the delays ranged from 143 days to 2,871 days (**Appendix 4.4.5**) due to non-completion of bridge approach (three projects), non-acquisition of land (one project), defective agreement/ design and non-availability of structural drawing (three projects), deficient sub-soil investigation (three projects), shortage of funds (three projects), non-availability of machineries or labours (one project), delay in execution by the contractors (four projects) and illness of contractor (one project).

Further, in respect of 31 selected completed projects, it was seen that only one project was completed in time and remaining 30 projects were completed with the time overrun ranging from 45 to 4,129 days (**Appendix 4.4.6**) calculated from the date of completion schedule mentioned in the work order. As per information made available to audit, 30 out of 31 completed projects were delayed due to delay in handing over of clear site to the contractor (10 projects), delay in handing over drawing and design (five projects), slow progress by the contractor (six projects), execution of extra work (five projects), delay in approval of approach road (three projects) and change in river course (one project).

Therefore, the desired benefit of providing *pucca* bridges/ roads to the villagers for getting access to the nearest markets/ schools could not be achieved due to non-completion of projects within stipulated time.

4.4.10.2 *Non-starter projects*

Paragraph 10 of Handbook on RIDF provides that a project will be considered as non-starter, if execution of the project is not started within 12 months from the date of issue of sanction letter, irrespective of whether the mobilisation advance has been availed or not by the State Government for the project. In case of failure to start the execution of the project, any outstanding amount including mobilisation advance disbursed under the project will be recovered/ adjusted against other ongoing projects.

It was noticed in audit that the State Government had received ₹ 24.34 crore for implementation of six¹⁷ sanctioned¹⁸ (under tranches XIII – one project, XV- one project, XVII- three projects and XIX- one project) projects covered under this PA. Out of these, five projects did not commence as of March 2018 due to change of drawing and design (one project), delay in preparation of DPR (one project) and non-

¹⁶ Excluding two projects where delay ranged up to 60 days

¹⁷ Apart from 10 project as discussed in Case Study 2 of **Paragraph 4.4.8.1**

¹⁸ During April 2006 to April 2013 and was due for completion in between 2009 to March 2017

execution of project as per decision of the higher authority (three projects). One project could not be taken up as proposed site of the projects had fallen under the jurisdiction of National Highway Authority. Neither the State Government informed NABARD the facts regarding non-commencement of aforementioned six projects nor did NABARD identify the same as Non-Starter projects. Rather, the State Government wrongly claimed reimbursement based on the sanctioned cost only where no expenditure had been incurred at all, and received reimbursement of ₹ 24.34 crore (90 *per cent* of the sanctioned cost) from NABARD against the total sanctioned cost of ₹ 27.05 crore for these six projects.

Therefore, without ensuring the pre-requisite conditions, projects selected for implementation remained non-starter projects and there against the State Government raised interest-bearing loan of ₹ 24.34 crore leading to creation of interest liability of ₹ 8.61 crore¹⁹ as of March 2018. Responsibility may be fixed for preparation and submission of such wrong reimbursement claims against the projects, which had not even started.

4.4.10.3 Incomplete projects

(i) Unproductive expenditure

Paragraph 15.1 of CPWD Works Manual 2012 provides that availability of clear site is desirable before taking up any work. Further, RIDF Guidelines also stipulates that pre requisite factors including land acquisition is to be identified beforehand.

The work ‘RCC bridge over Ekcharicherra at Nizachandra Para’ was awarded (October 2013) to the lowest tenderer at tendered value of ₹ 2.75 crore with the stipulated time for completion by September 2015. As per agreement with the contractor, only bridge proper (sub structure and super structure works) was to be executed. Construction of approach roadwork was not made part of the agreement. The bridgework commenced in November 2013 and was completed in December 2016 at a cost of ₹ 2.72²⁰ crore. Though the actual expenditure incurred on the project was only ₹ 2.69 crore, the State wrongly claimed and received ₹ 5.84 crore (90 *per cent* of the sanctioned cost) as of March 2018 against the sanctioned cost of ₹ 6.49 crore. This resulted in wrong claim and excess reimbursement obtained from NABARD by the State Government as discussed in **Paragraph 4.4.9.2**.

Scrutiny of records revealed that the work of approach roads could not be taken up as of July 2018 due to land acquisition issues and the bridge proper could not be made functional as shown in **Photographs 4.4.1 and 4.4.2**.

¹⁹ Interest liability has been calculated considering simple rate of interest per annum with reducing balance

²⁰ ₹ 2.69 crore was paid to the agency as of August 2018



Photographs 4.4.1 & 4.4.2 taken on 13-07-2018: RCC bridge over Ekcharicherra at Nizachandra Para

The Department took up the bridge project without ensuring the availability of land required for approach road. The bridge proper could not become operational in the absence of approach roads since its completion, *i.e.* December 2016 and therefore, the expenditure of ₹ 2.69 crore incurred for construction of bridge became unproductive without yielding the desired benefit.

(ii) *Idle expenditure*

(a) The work ‘Construction of RCC Bridge over Shillong Mog Para’ was sanctioned by the NABARD at a cost of ₹ 7.66 crore in February 2007 under Tranche XII. The work was awarded (November 2007) by the EE, Santirbazar Division to the lowest tenderer at the negotiated tendered value of ₹ 7.15 crore with the stipulation to complete the project by May 2010. The work commenced in January 2009 and was incomplete (August 2018). The contractor was paid ₹ 4.79 crore against the total value of work done of ₹ 4.85 crore as of August 2018. Though, the actual expenditure incurred on the project was only ₹ 4.79 crore, the State claimed and received ₹ 5.17 crore (67 *per cent* of the sanctioned cost of ₹ 7.66 crore) as of March 2018. This resulted in submission of wrong claim and excess reimbursement obtained from NABARD by the State Government as discussed in **Paragraph 4.4.9.2**. Further, NABARD neither performed the duty of monitoring with due diligence nor took any initiative to validate the claim raised by the State Finance Department before accepting the same.

Scrutiny of records revealed that due to obstruction during sinking of abutment well (A₁) the work was stopped since June 2015. The sinking of A₁ well was done up to 9.90 metre against the designed depth of 20.50 metre. On the matter regarding hard soil at nine metre from the bed level, the STUP Consultants Private Limited (consulting agency who prepared the DPR) stated (October 2015) that hard strata of soil started from 11 metre below the ground level as per the design stage soil. The consultancy agency also stated that this might have happened due to non-application of kenteledge and water jetting simultaneously by the contractor. Besides, water

jetting from inside of the well using pump did not ensure desired level of water pressure.

Further, it was noticed in audit that one perennial ‘*cherra*’ (streamlet) is located on the alignment of approach at Lowgang side. Therefore, one small bridge over the cherra was required to complete the approach road. Accordingly, two estimates: i) for construction of one box cell culvert with earth cutting work for ₹ 1.79 crore and ii) Construction of RCC Bridge over Betagacherra on Lowgang side approach road for ₹ 1.13 crore were prepared by the EE, Santirbazar Division and were sent to the CE in January 2018. However, no decision in this regard was taken by the Department as of August 2018.

Therefore, due to improper investigation of soil strata by the implementing department before preparation of DPR, abutment well could not sink up to desired level. Besides, the bridge remained incomplete due to non-consideration of allied geographical conditions and thus, the desired objective also could not be achieved as of August 2018 *i.e.* even after lapse of more than seven years from the stipulated date of its completion.

The status of the project is shown in the **Photographs 4.4.3 and 4.4.4**.



Photographs 4.4.3 & 4.4.4 taken on 01-08-2018: RCC Bridge over river Muhuri from Shillong Mog para Bhagyamani Chakma para to Betaga via Lowgang

(b) The work ‘Construction of RCC Bridge over river Khowai from Teliamura (Dashamighat) to Baishgharia’ was awarded (July 2009) by the EE, Teliamura Division to M/s Simplex Project Limited at the tendered value of ₹ 6.15 crore (about 48 *per cent* above the estimated cost of ₹ 4.15 crore) with stipulation to complete the work by July 2011. The objective of the project was to connect the population at the opposite bank of Khowai River to Teliamura Nagar Panchayat area.

The work actually commenced in May 2010 and was still incomplete (March 2018). The agency was paid ₹ 4.36 crore (up to March 2016 and thereafter no bill was received by the division) against the total value of work done of ₹ 4.66 crore. However, the actual expenditure incurred on the project was only ₹ 4.36 crore. The State claimed and received ₹ 12.32 crore (89 *per cent* of the sanctioned cost of ₹ 13.78 crore) as of March 2018. This resulted in submission of wrong claim and

excess reimbursement obtained from NABARD by the State Government as discussed in **Paragraph 4.4.9.2.**

Scrutiny of records revealed that the Department expressed their dissatisfaction over slow progress of work and that the work was not completed. But, the Department did not take any penal action against the agency as per terms and conditions of the agreement made with the agency.

Therefore, the desired objective of rural connectivity remained unachieved due to incomplete bridge work even after lapse of more than six and half years and the expenditure of ₹ 4.36 crore incurred on the aforesaid bridge work was rendered idle.

The EE, Teliamura Division stated (June 2018) that the agency had informed the division that the remaining work would be started just after the rainy season.

The status of the project is shown in the **Photographs 4.4.5 and 4.4.6.**



Photographs 4.4.5 & 4.4.6 taken on 29-05-2018: Construction of RCC Bridge over river Khowai on the road from Teliamura (Dashamighat) to Baishgharia

(c) The work ‘Construction of RCC bridge over Gandacherra on the road from Gandacherra to Raishyabari at Ch. 1.00 km in place of bailey bridge’ was taken up (November 2013) for increase of vehicular movement of heavy traffic on Gandacherra–Raishyabari road. The work was awarded (November 2013) to a contractor by the EE, Ambassa Division at the tendered value of ₹ 2.48 crore with the stipulation to complete the work by June 2015. The work commenced in December 2013 and remained incomplete even as of August 2018. The agency was paid ₹ 0.54 crore against the total value of work done of ₹ 0.81 crore (33 *per cent* of tendered value). Though, the actual expenditure incurred on the project was only ₹ 0.54 crore, the State claimed and received ₹ 2.52 crore (89 *per cent* of the sanctioned cost of ₹ 2.83 crore) as of March 2018. This resulted in submission of wrong claim and excess reimbursement obtained from NABARD by the State Government as discussed in **Paragraph 4.4.9.2.**

Scrutiny of records revealed that the contractor sought for (March 2015) approval for bottom plugging²¹ of abutment well No. 1 and well No. 2 of the bridge after sinking of wells 14.10 metre and 13.94 metre respectively against the design level of 82 metre for each well. The Superintending Engineer, 5th Circle, while recommending (June 2017) to the Chief Engineer (CE), PWD (R&B) for approval for the bottom plugging, stated that the above two wells could not sunk further due to hard brownish grey clay compacted laminated silt with fine sand mixture after attempting of all sorts of efforts. Finally, the CE accorded approval of the bottom plugging only in August 2017. This indicates that the DPR was prepared not based on actual site condition.

Thus, due to delay in the decision for approval of bottom plugging of well by the Department and preparation of DPR without proper investigation of actual site condition, bridge remained incomplete for more than 36 months (as of August 2018) from the stipulated date of completion (June 2015). Therefore, the desired objective to provide smooth vehicle movement also remained unachieved as of August 2018.

The EE, Ambassa Division stated (July 2018) that problem was faced during sinking of wells. He further added that wells had been sunk up to the required level and bottom plugging had also been done.

The status of the project is shown in the **Photographs 4.4.7 and 4.4.8**.



Photographs 4.4.7 & 4.4.8 taken on 30-07-2018: Construction of RCC bridge over Gandacherra on the road from Gandacherra to Raishyabari at Ch. 1.00 km

4.4.10.4 Inaction on the part of the implementing department against the defaulting contractors led to slippage in scheduled completion

As per terms and conditions of the agreements, if the contractor fails to maintain the required progress in terms of the agreed time or fails to complete the work within a stipulated time, liquidated damages (LD) equivalent to 0.5 *per cent* of the contract value of the works for each week or part of the week subject to a ceiling of 10 *per cent* of the contract price should be levied on the contractor.

Scrutiny of records of four ongoing projects covered under this PA revealed that the contractors did not complete the works within the period stipulated in the agreements.

²¹ After the well is sunk to the final position, the bottom plug is formed by concreting. The bottom plug serves as the base of the well

These projects were delayed for more than 6 to 82 months beyond the completion date as stipulated in the work order issued to the contractors. In these four projects, slow progress and non-completion of the works within stipulated period was attributable to the defaulting agencies. As per agreement provision, audit calculated LD of ₹ 1.61 crore that was to be levied on the defaulting agencies due to wilful delay in execution of the works by the contractors; however, the same had not been imposed as of March 2018 as detailed in **Appendix 4.4.7**.

4.4.11 Contract Management

4.4.11.1 Extra expenditure due to acceptance of tender at higher rate

The Public Works Department had put up (May 2008) proposal before the State Council of Ministers stating that local contractors were overloaded and not capable of taking up any more projects for implementation and were also not equipped with modern machinery and technology which were essential for speedy implementation of the projects of improved quality. Therefore, the Department may be allowed to award works to the Public Sector Undertakings (PSUs)/ Private Sector Agencies at ‘Cost plus basis’ (limited up to 10 *per cent* of the estimated cost) after invitation of Expression of Interest (EOI) and evaluation of experience, technical and financial capabilities. The above proposal of the Department was approved by the Council of Ministers, which was notified by the State Government in June 2008.

Scrutiny of records revealed that based on the financial bids submitted by the agencies (short listed bidders in restricted call of tender), the Department awarded seven works to the private contractors of outside of State and Central PSUs at 48 to 52 *per cent* above the estimated cost at Schedule of Rates (SoR) 2008 (in case of bridge projects) which was much higher than the limit of 10 *per cent* above the estimated cost set by the Council of Ministers as detailed in **Appendix 4.4.8**.

Further, justification for allowing 48 to 52 *per cent* above the estimated cost on the ground of speedy implementation of the projects is not acceptable in audit as none of the seven selected projects (shown in **Appendix 4.4.8**) under Cost Plus contract was completed within stipulated completion period. Out of the seven projects, six projects were completed with delay ranging from 437 to 1,446 days beyond the stipulated date of completion (shown in **Appendix 4.4.5**) and one project was still in progress (August 2018) though stipulated to be completed by July 2011 (shown in **Appendix 4.4.6**).

Thus, by accepting the tenders at higher rates for speedy completion of projects by the implementing department in violation of the approval of Council of Ministers, the implementing department had incurred extra expenditure of ₹ 6.10 crore in execution of seven selected bridge projects, which also were delayed/ remained incomplete.

Conclusion

Execution of projects was deficient as instances for non-commencement of works were noticed due to non-availability of land and change of drawing and design, *etc.* There were instances of delay in completion of projects due to delay in

communication of approval of plugging and inaction of the implementing department against the defaulting contractors. Due to non-completion of the projects in time, the State Government failed to derive the desired benefit of rural connectivity. Further, acceptance of tenders at higher rates under cost plus contract in violation of the decision made by the Council of Ministers, resulted in incurring extra expenditure of ₹ 6.10 crore by the implementing department, which calls for fixing of responsibility of the officials at fault.

Recommendation No. 3

- a. *The State Government may ensure essential prerequisites such as availability of clear site, proper drawing and design, adequate geo-technical/ soil investigations, etc. before taking up the projects to avoid idling of fund on incomplete projects.*
- b. *Government may ensure that the tendering process should be made fully compliant with the decision made by the Council of Ministers to avoid acceptance of tenders at higher rates under cost plus contract.*

4.4.12 Monitoring

4.4.12.1 High Power Committee

Paragraphs 11.1 and 11.2 of Handbook on RIDF stipulate that for financing the projects under RIDF, the State Government is required to constitute a High Power Committee (HPC) under the Chairmanship of Chief Secretary of the State Government and comprising the heads of all implementing departments and NABARD to review the progress of the projects at quarterly intervals.

Scrutiny of minutes of HPC revealed that though HPC desired to expedite the implementation of projects, only 91 projects were completed²². It was also observed that HPC emphasised the need to conduct review of RIDF projects at district level at quarterly intervals; however, the same was not done at district level as discussed in the succeeding paragraph.

4.4.12.2 Review of RIDF projects at District Level

Paragraph 11.3 of Handbook on RIDF stipulates that apart from HPC meetings, which are to be conducted at State level, District Level Monitoring Committee (DLRC) under the chairmanship of District Collector is to be conducted at quarterly intervals where implementing departments concerned along with NABARD representative may participate.

²² During 2013-18, 91 projects were completed out of total 263 projects (150 spill over projects taken-up prior to 2013-14 but implemented during 2013-18 and 113 projects taken up during 2013-18) in-progress/ taken up for implementation under RIDF. Of these, 164 projects (150 spill over projects taken-up prior to 2013-14 and 14 projects taken up during 2013-14) were scheduled to be completed by 2017-18.

Scrutiny of records revealed that implementing department had no record about formation of DLRC. It was confirmed by the EEs of selected divisions that no review was done by the DLRC under RIDF project. This indicates lack of monitoring at district level.

During the Exit Conference (December 2018), the Secretary assured that meetings of HPC at State level would be conducted regularly to review the progress of the projects at quarterly intervals and all the DMs and Collector of the districts would be instructed regarding formation of DLRC in their districts.

4.4.12.3 Quarterly Progress Report

Paragraph 23 (b) of Annexure IV of Handbook on RIDF provides that the implementing department should prepare and submit quarterly progress reports (QPRs) indicating the status on physical progress, residual work and expenditure incurred and claimed. In this regard, the HPC desired that project wise QPRs were to be submitted to NABARD by the implementing department.

Audit examination revealed that the above measures were not adequately followed by the implementing department as discussed below:

- a. The submissions of QPRs in case of selected projects were not properly documented. As such, audit could not assess the irregularity in submission of QPRs.
- b. Four²³ out of eight selected divisions did not prepare the QPR.
- c. One division²⁴ claimed that it had submitted the QPRs; however, the same was not produced to audit.
- d. In case of one division²⁵, during the period 2013-18 covered in audit, only one QPR was submitted (June 2017) against stipulated 20 QPRs.

The above instances indicate that submission of QPRs was not yet streamlined though the Chief Secretary ordered the submission of the same to NABARD by the implementing department. As such, NABARD could not ascertain the actual progress/ status/ physical and financial achievement of the projects while making reimbursement against the amount claimed by the State Government.

During the Exit Conference (December 2018), the Secretary assured that the implementing department would be instructed to submit QPRs regularly.

4.4.12.4 Project Completion Report

Paragraph 12 of Handbook on RIDF stipulates that Project Completion Report (PCR) in the prescribed format, along with photographs, is to be submitted to NABARD within a month of completion of the project. The objective of obtaining PCRs is to make an assessment of the income generated and employment opportunities created in

²³ Santirbazar Division, Teliamura Division, Amarpur Division and Bishalgarh Division

²⁴ Kanchanpur Division

²⁵ Jirania Division

the areas where the projects have been executed and to chalk out strategies for funding identical projects in future/ policy interventions required, *etc.*

Audit examination revealed that:

- a. against the 91 projects completed during 2013-18, the State Government had submitted only 36 PCRs (about 40 *per cent*) as of March 2018 to NABARD.
- b. PCRs in respect of 15 out of 31 selected completed projects were submitted by the respective EEs after lapse of 3 to 28 months from the date of completion of the projects.

NABARD also neither took any initiative to monitor the completion of the projects by itself nor did it assess the impact of the completed projects funded by them (*i.e.* income, employment generated in those areas and to chalk out strategies for funding identical projects in future/ policy interventions required, *etc.*) despite receiving 36 PCRs against 91 completed projects during 2013-18.

4.4.12.5 Impact Evaluation

Rural connectivity projects assisted by RIDF of NABARD mainly consisted of construction of bridges and improvement of roads. In order to assess the socio-economic return of these projects, the State Government had to engage an independent third party agency to evaluate the project on various parameters. NABARD in its evaluation study had laid down some illustrative parameters²⁶ for evaluating the projects.

Although, the State PWD (R&B) constructed/ completed 144 RCC bridges, 239 culverts and 81 Bailey bridges (as of March 2018) in the State with assistance from NABARD loan, it was observed that neither the State Government nor NABARD engaged any third party agency for ex-post evaluation of the projects till date (August 2018). In the absence of any impact evaluation study, the extent of achievement of desired objectives for rural connectivity projects could not be ascertained by audit. However, in selected projects the position of non-achievement of rural connectivity has already been discussed in **Paragraphs 4.4.10.3 (i) and 4.4.10.3 (ii).**

However, as depicted in the Booklet of NABARD, Tripura Regional Office, the State PWD (R&B) reported benefits against certain parameters in respect of four completed bridge projects as tabulated in **Table 4.4.5.** But, in the absence of information on the position prior to implementation of the four projects, the changes/ growth on the tabulated parameters due to implementation of these projects could not be assessed in audit.

²⁶ Improvement in access to education and health facility, reduction in school dropout rate, increase in financial inclusion, *etc.*

Table 4.4.5: Benefits assessed by the State PWD (R&B) in respect of four completed bridge projects as on March 2016

Name of the work	RCC bridge over Local Cherra at Chittamara on the road from Manurmukh to Birchadra Manu at Ch.5.60 (RIDF XIII)	RCC bridge over Local Cherra at Paikhola on the road from Manurmukh to Birchadra Manu at Ch.6.80 (RIDF XIII)	RCC bridge over Ganga Cherra on Gargee-Tulamura road to Ganga Cherra via Ramakrishnapara at Ch.4.50 (RIDF XIII)	RCC bridge over river Gomati at Salgarah on the road from Salgarah to Jamjuri Manu at Ch.1.50 (RIDF XIII)
Traffic intensity per day				
Bus/Truck (Nos)	400+	400+	56+	25+
LMV/Motor Cycle/Scooter	700+	700+	259+	75+
Tractor/ Trailer/ Agriculture tractor	20+	20+	19+	09+
Pedestrian/ Bicycle	600+	600+	508+	350+
Materials transported (MT)	4000+	4000+	315+	205+
Other benefits				
No of villages benefited	110	110	04	05
No. of population benefited	1,30,000+	1,30,000+	20,000+	27,000+
No. of farmers benefited	50,000 (approx.)	50,000 (approx.)	500+	1,500 (approx.)
No. of markets linked	35	35	05	04
No. of tourist spot linked	2	2	04	03

4.4.12.6 Internal control

Internal control system in the implementing department was deficient and led to inflated claims being submitted. In the absence of SoEs at division level, the CE allowed reimbursement much higher than the actual expenditure and the State Finance Department also did not scrutinise the claims before submission to NABARD. That resulted in reimbursement of excess loan in actual requirement, which in turn put extra burden on the State exchequer. Further, Audit of eight test-checked divisions showed that records *viz.* Register of Work, Contractor's Ledger and physical achievement of the works (*in per cent*) were not maintained.

Conclusion

Absence of periodical monitoring at State level by HPC and at district level by the DLRC was also a contributing factor for considerable time overrun in completion of almost each and every project. Further, due to non-submission of QPRs on regular basis, the status on physical progress, residual work and actual expenditure incurred was not available.

Recommendation No. 4

Government should ensure;

- a. *Regular monitoring of the implementing projects at highest level through HPC, DLRC, etc. for timely completion of the projects.*
- b. *Proper and timely submission of Quarterly Progress Reports and Project Completion Reports to keep track of progress of work.*
- c. *Implementation IT application to track the actual physical and financial achievement by the implementing divisions on regular periodical basis.*

FINANCE DEPARTMENT

4.5 Utilisation of Thirteenth Finance Commission and Fourteenth Finance Commission grants

Thirteenth Finance Commission and Fourteenth Finance Commission were constituted in November 2007 and January 2013 respectively. These Finance Commissions were required to make recommendations on specified aspects of Centre–States fiscal relations during the award periods of 2010-15 (for TFC) and 2015-20 (for FFC). Performance Audit of utilisation of TFC and FFC grants during the period from 2010-11 to 2017-18 in respect of Panchayati Raj Institutions, Urban Local Bodies and State Specific Needs was undertaken to assess whether the grants were utilised effectively and for intended purposes.

Highlights

There was short release of grants of ₹ 91.71 crore in respect of PRIs, ₹ 26.54 crore in respect of ULBs and ₹ 196.91 crore under State Specific Needs due to non-submission of utilisation and completion certificates to the Government of India (GoI) in time.

(Paragraph 4.5.8.1)

During 2010-11 to 2014-15, the Rural Development (Panchayats) Department delayed the release of TFC grants by three days to 186 days for which interest of ₹ 27.50 lakh was paid to the PRIs. The Department paid penal interest of ₹ 14.40 lakh to the PRIs due to delay in transfer of FFC grants by 29 days during 2017-18.

(Paragraph 4.5.8.2)

Seventeen Gram Panchayats under six Panchayat Samitis in three districts had incurred an expenditure of ₹ 0.81 crore on 32 works, which were not permissible as per the Guidelines of FFC.

{Paragraph 4.5.9.1 (i)}

Agartala Municipal Corporation incurred an excess expenditure of ₹ 4.34 crore on operation and maintenance beyond the permissible limit of 10 per cent.

(Paragraph 4.5.10.1)

Due to failure of the Urban Development Department to introduce e-governance in 15 ULBs, TFC grants of ₹ 1.50 crore remained parked in banks for more than five years. Consequently, the ULBs failed to achieve transparency in accounting system as well as providing services to the citizens with respect to paying taxes in a convenient, efficient and transparent manner.

(Paragraph 4.5.10.4)

The State Government failed to avail of the grants of ₹ 130 crore for improvement of drainage system at Agartala due to delay in submission of modified DPR to GoI which had an adverse impact on construction of drainage works.

(Paragraph 4.5.11.2)

The construction of three workshop buildings in North Tripura District Polytechnic Institute taken up in February 2015 was not completed as of August 2018. Meanwhile, 303 students in civil, electronics and telecommunication and mechanical branches had passed out in 2017 and 2018 without workshop facilities in the institute.

{Paragraph 4.5.11.3 (ii)}

The State Government irregularly availed TFC grants of ₹ 13.50 crore for the project of 10th Battalion Headquarters of Tripura State Rifles at Jirania, major part of which had already been completed under Modernisation of Police Force scheme and from State Plan funds.

{Paragraph 4.5.11.4 (iii)}

4.5.1 Introduction

The Finance Commission (FCs) had three constitutionally mandated tasks namely, distribution of net proceeds of taxes between Union and States, Grants-in-Aid to needy States and measures for supplementing the State resources for devolution to Panchayats and Municipalities (local bodies) in the State. Thirteenth Finance Commission (TFC) and Fourteenth Finance Commission (FFC) were constituted on 13 November 2007 and on 02 January 2013 respectively. These FCs were required to make recommendations on specified aspects of Centre–States fiscal relations during the award periods of 2010-15 (for TFC) and 2015-20 (for FFC).

The TFC recommended ₹ 292.95 crore for PRIs, ₹ 56 crore for ULBs and ₹ 500 crore for State Specific Needs (SSNs) for the State of Tripura while FFC recommended ₹ 335.67 crore for PRIs and ₹ 223.09 crore for ULBs.

4.5.2 Organisational Set-up

The Principal Secretary, Finance Department is the administrative head responsible for release of FC grants to the implementing departments. The implementing departments include Rural Development (Panchayats) Department, Urban Development Department, Higher Education Department, Home (Police) Department and Tribal Welfare Department.

4.5.3 Scope of Audit

Release and utilisation of grants during the period from 2010-11 to 2017-18 in respect of Panchayati Raj Institutions (PRIs) in three districts out of eight districts of

Tripura, seven Urban Local Bodies (ULBs) out of 20 ULBs and five²⁷ out of 11 projects under SSNs were reviewed in audit during the period from June-August 2018. West Tripura District was selected as Capital district. Dhalai was selected as backward district and Khowai District was selected through Simple Random Sampling With Out Replacement (SRSWOR) method. In three selected districts, all the 11 Panchayat Samitis (PSs), 55 out of 183 Gram Panchayats (GPs) and seven²⁸ out of 20 ULBs were selected through SRSWOR method.

Details of selection are shown in **Appendix 4.5.1**.

4.5.4 Audit Objectives

The audit objectives were to assess whether:

- a. planning process for utilisation of grants was adequate, effective and according to guidelines;
- b. allocation, release and utilisation of funds were made as per guidelines;
- c. implementation of schemes was as per guidelines and for the intended purposes; and,
- d. there was a mechanism for adequate and effective monitoring and evaluation of utilisation of grants.

4.5.5 Audit Criteria

The following sources of audit criteria were adopted for the Performance Audit:

- a. Recommendations and Guidelines of the Finance Commissions;
- b. Instructions issued by the Government of India and State Government;
- c. CPWD Works Manual 2012;
- d. General Financial Rules, 2005;
- e. Tripura Panchayats Act, 1993;
- f. Tripura Panchayats (Taxes, Fees, Rates & Tolls) Rules, 2011; and,
- g. Tripura Municipal Act, 1994.

4.5.6 Audit Methodology

The Performance Audit (PA) commenced with an Entry Conference held on 22 June 2018 with the Principal Secretary, Finance Department and officers of the implementing departments wherein the audit objectives, scope of audit and audit criteria were discussed. This was followed by collection of relevant information through replies to audit queries/ memos, questionnaires and scrutiny of records.

²⁷ Construction of MBB College, construction of five TSR battalion headquarters, construction of drainage system in Agartala Municipal area, setting up of three polytechnic institutes and development of Kok-Borok language and culture

²⁸ Agartala Municipal Corporation, Udaipur Municipal Council, Santirbazar Municipal Council, Dharmanagar Municipal Council, Kailashahar Municipal Council, Teliamura Municipal Council and Amarpur Nagar Panchayat

Apart from these, physical inspection of the projects along with departmental representatives was also conducted. Photographic evidences were taken wherever necessary, to substantiate audit findings.

An Exit Conference was held with the Secretary, Finance and officers of the implementing departments on 17 December 2018, wherein audit findings and recommendations were discussed. The views expressed in the Exit Conference were suitably incorporated in the PA report.

Audit Findings

4.5.7 Planning

Proper planning plays an important role in successful implementation of a programme. In a meeting (June 2010) chaired by the Minister of Rural Development (RD) (Panchayats) Department and Urban Development Department (UDD), it was decided to prepare an action plan for utilisation of TFC grants. In a review meeting (May 2014) chaired by the Chief Minister, it was also decided that the RD (Panchayats) Department would prepare work plan for utilisation of funds in consultation with GPs, PSs and Zilla Parishads (ZPs). The FFC recommended that each State should develop state specific time-bound action plan to address the issues highlighted by FFC.

As a result of audit, it was observed as under:

- a. RD (Panchayats) Department had prepared (June 2010) a five years' action plan for utilisation of TFC grants. The action plan, however, was not broken down into year-wise actionable, location-specific and quantitative terms. The plan reflected only budgetary allocation on certain specific activities for the period from 2010-11 to 2014-15. Moreover, items like payment of fixed salary, honorarium, sitting fee, travelling allowance, daily allowance, etc. to office bearers and members of PRIs were included in the action plan but payment of those items from TFC grants was not admissible. Further, action plan was not prepared in consultation with GPs, PSs and ZPs.

Hence, 'bottom-up' approach with the active involvement of PRIs was not followed in preparation of action plan, which did not reflect ground realities.

- b. The seven selected ULBs did not prepare any action plan for utilisation of TFC grants and works were executed without any action plan. The UD Department prepared an action plan for utilisation of FFC grants. The action plan reflected only broad activities and financial requirements without quantifying any target to be achieved with definite time bound implementing schedules. Besides, item like construction of office buildings was included in the action plan, the execution of which as per the Guidelines was not permissible from FFC grants.
- c. The State Government prepared working plan for the projects under SSNs. But, some components of the projects under SSNs were not taken up as envisaged in the working plan. Thus, the departments concerned failed to complete some of

the projects as per working plan and within the target date as discussed in **Paragraph 4.5.11.**

4.5.8 Management of Grants

4.5.8.1 *Short release of grants by GoI due to non-submission of utilisation and completion certificates in time*

As per Paragraph 6.3 of TFC Guidelines, first instalment of 2010-11 would be released unconditionally and for the second year instalment of 2010-11 onwards, States were required to send Utilisation Certificates (UCs) to Ministry of Finance for the previous instalment drawn.

Paragraph 5 of Guidelines of SSNs (TFC) for release and utilisation of grants stipulates that –

- (i) The first instalment will be released on submission of the working plan, approved by the State High Level Monitoring Committee (HLMC) chaired by the Chief Secretary.
- (ii) Grants would be released in four instalments during the award period 2011-15. For projects involving construction, 10 *per cent* of the grant will be withheld, and released on submission of a Completion Certificate (CC). States were requested to ensure that CCs are submitted well before March 2015, so that final releases could be made within the award period of TFC (2010-15).

The grants recommended by the FCs, actual release of grants by GoI to the State Government and grants released by the State Government to the implementing departments are shown in **Table 4.5.1.**

Table 4.5.1: Details of release of funds

(₹*in crore*)

Purpose	TFC grants				FFC grants		
	Grants recommended for 2010-15 by FC	Grants actually released by GoI to State	Grants released to implementing departments by State	Short release of grants by GoI	Grants recommended for 2015-20 by FC	Grants released by GoI during 2015-18 to State	Grants released to implementing departments during 2015-18 by State
PRI	292.95	201.24	201.24	91.71	335.67	158.43	158.43
ULB	56.00	29.46	29.46	26.54	223.09	68.19	68.19
SSN	500.00	303.09	303.09	196.91	-	-	-
Total	848.95	533.79	533.79	315.16	558.76	226.62	226.62

Source: Finance Department

It can be seen from **Table 4.5.1** that during the award period of 2010-15, there was short release of grants of ₹ 91.71 crore in respect of PRIs, ₹ 26.54 crore in respect of ULBs and ₹ 196.91 crore under SSNs. Short release of funds was due to failure of the State Government to submit utilisation and completion certificates to the GoI in time. The short release of funds had adversely affected the implementation of the project of

drainage system in Agartala city which remained incomplete as of October 2018 as discussed in **Paragraph 4.5.11.2**.

4.5.8.2 Delay in release of grants by RD (Panchayats) Department to the PRIs

As per paragraph 4.2 of TFC Guidelines and paragraph 17 of FFC Guidelines for rural and urban local bodies, funds were to be released to the local bodies by the State Government within 10 days (for award period 2010-15) and 15 days (for award period 2015-20) of release by the GoI respectively. For failure to release grants in time, the State Government was liable to pay interest to the local bodies at the bank rate of RBI, for the number of days of delay.

Audit observed following delays in release of grants:

- a. During 2010-11 to 2014-15, the RD (Panchayats) Department delayed the release of TFC grants by three days to 186 days for which interest of ₹ 27.50 lakh was paid to the PRIs.
- b. The Department also paid penal interest of ₹ 14.40 lakh to the PRIs due to delay in transfer of FFC grants by 29 days during 2017-18.

The RD (Panchayats) Department stated (July 2018) that in respect of TFC grants, sanction memos were not uploaded immediately by the GoI after credit of fund in the Government account and also added that in respect of FFC grants, there was delay in taking decision on the purposes for which the grants would be utilised and also delayed release of grants by the Finance Department.

The reply was not acceptable, as the Department should have intimated the GoI of the delay in uploading of the sanction memos. As far as the utilisation of FFC grants was concerned, the purposes for which the grants were to be utilised had already been mentioned in the Guidelines of FFC issued by the GoI.

Thus, due to failure of officials of the RD (Panchayats) and Finance Department to release the grants to the PRIs in time, the State Government had to bear the penal interest of ₹ 41.90 lakh from state exchequer, which calls for fixing of responsibility of the officials at fault and to recover the amount of interest from them which had to be paid to PRIs, to avoid recurrence of such lapses in future.

During the Exit Conference, the RD (Panchayats) stated that Finance Department delayed the release of funds to the Department, which in turn led to delayed release of funds by the Department to the PRIs. The reply was not convincing as all the departments are required to work in close unison with each other in the interest of the State.

4.5.8.3 Unspent balance of funds lying with Gram Panchayats

The FFC recommended grants to the local bodies for providing a measure of unconditional support to GPs and ULBs for delivering basic services to the citizens.

Scrutiny of records, however, revealed that there was unspent balance of FFC grants of ₹ 5.54 crore (36.71 *per cent*) lying with 55 GPs as on 31 March 2018 against the

receipt of funds of ₹ 15.09 crore from the GoI during 2015-16 to 2017-18 as shown in **Appendix 4.5.2**.

The Panchayat Secretaries replied (November 2018) that due to Assembly Elections, resignation of panchayat bodies, *etc.* the FFC grants were not utilised.

The replies were not acceptable as FFC period commenced from April 2015 and the Assembly Elections were held on 18 February 2018 and election results were declared on 03 March 2018. As such, grants could have been utilised before and after declaration of election results.

Thus, due to the failure of the GPs to utilise the grants, the people were deprived of intended benefits of the grants in time.

4.5.8.4 Non-receipt of performance grant

Paragraph 11 of FFC Guidelines stipulates that the performance grants are designed to serve the purpose of ensuring reliable audited accounts and data of receipts and expenditure and improvement in own revenues.

Paragraph 13 of FFC Guidelines envisaged that detailed procedure and the operational criteria including quantum of incentives to be given for disbursal of performance grant to ULBs would be decided by the State Government subject to the following eligibility conditions:

- (i) the ULBs will have to submit audited accounts that relate to the year not earlier than two years preceding the year in which the ULBs seek to claim the performance grant; and
- (ii) the ULBs will have to show an increase in their own revenues over the preceding year as reflected in the audited accounts.

As per Guidelines of FFC, the performance grants were to be disbursed from the second year of the award period *i.e.* 2016-17 onwards. The FFC recommended performance grants of ₹ 8.75 crore for the year 2016-17 and ₹ 9.90 crore for the year 2017-18 in respect of all ULBs in Tripura.

As per conditions of eligibility for performance grants for 2016-17, the ULBs were required to prepare and submit audited accounts for the year 2014-15. Similarly, for 2017-18, they were required to prepare and submit audited accounts for the year 2015-16.

Scrutiny of records, however, revealed that out of 20 ULBs, only six ULBs²⁹ had prepared and submitted annual accounts for the year 2014-15 and three ULBs³⁰ had prepared and submitted audited accounts for the year 2015-16 to the Directorate of Urban Development Department (up to December 2016) for receiving performance grants for the year 2016-17 and 2017-18.

²⁹ Ambassa Municipal Council, Teliamura Municipal Council, Ranirbazar Municipal Council, Mohanpur Municipal Council, Santurbazar Municipal Council and Belonia Municipal Council

³⁰ Teliamura Municipal Council, Mohanpur Municipal Council and Belonia Municipal Council

Thus, most of the ULBs did not comply with the eligibility conditions for receiving performance grant as of December 2016. As a result, the ULBs were deprived of performance grants of ₹ 18.65 crore³¹. Therefore, the State Government was not serious in availing the performance grants, which could have been spent on various activities.

During Exit Conference, the UDD admitted the fact of non-receipt of performance grants under FFC due to non-preparation and non-submission of audited accounts by the ULBs. It was, however, noticed in audit that the GPs received performance grants of ₹ 14.03 crore under FFC during 2016-17 and 2017-18.

Recommendation No. 1

The Government needs to ensure that the ULBs prepare and submit audited accounts and increase their own revenue to avail of the performance grants.

4.5.8.5 Non-submission of utilisation certificates by the implementing agencies

Rule 212 (1) of General Financial Rules (GFRs), 2005, provides that each drawing and disbursing officer should submit Utilisation Certificates (UCs) within 12 months of the closure of the financial year, to the sanctioning authority certifying that all the funds drawn were fully utilised for the purpose for which these were sanctioned.

It was noticed in audit that seven Panchayat Samitis³² placed TFC grants of ₹ 1.09 crore to different line departments for execution of works during 2011-12 to 2014-15 of which UCs for ₹ 0.22 crore were submitted and UCs for ₹ 0.86 crore (*i.e.* 78.90 per cent) remained pending for submission as of August 2018 as detailed in **Appendix 4.5.3**. The physical and financial progress of the works valuing ₹ 0.86 crore was neither available with the PSs nor effective steps were taken to obtain the UCs.

Thus, due to lack of monitoring on the part of Panchayat Samitis, UCs for ₹ 0.86 crore remained pending with the implementing agencies. Besides, actual status of works was also not known due to non-submission of UCs.

4.5.9 Programme Implementation

4.5.9.1 Panchayati Raj Institutions

There are eight Zilla Parisads (ZPs), 35 Panchayat Samitis (PSs) and 591 Gram Panchayats (GPs) in the State of which three ZPs, 11 PSs and 55 GPs were covered in audit in three selected districts (out of eight districts).

As per Paragraph 6.3 of TFC Guidelines, first instalment of 2010-11 would be released unconditionally and for the second year instalment of 2010-11 onwards, states need to send UCs for the previous instalment drawn to the Ministry of Finance.

³¹ ₹ 8.75 crore plus ₹ 9.90 crore

³² Salema, Ambassa, Durga Chowmuhani, Bamutia, Mohanpur, Dukli and Jirania

The TFC had recommended a grant of ₹ 292.95 crore³³ and FFC recommended ₹ 335.67 crore³⁴ for PRIs during 2010-15 and 2015-20 respectively. Out of ₹ 292.95 crore, GoI released ₹ 201.24 crore during the award period of TFC. The GoI did not release the balance amount of ₹ 91.71 crore due to delay in submission of UCs. Non-release of the balance amount was attributed to failure of monitoring mechanism of the Department. The GoI released FFC grants of ₹ 158.43 crore out of ₹ 335.67 crore as of March 2018.

The audit findings are discussed in the succeeding **Paragraphs 4.5.9.1 (i) to (vii)**.

(i) Execution of non-permissible works by the Gram Panchayats

As per Paragraph 7 of FFC Guidelines, the basic grants should be provided to strengthen the delivery of basic civic services including water supply, sanitation including septic management, sewage and solid waste management, storm water drainage, maintenance of community assets, maintenance of roads, footpaths, street-lighting, burial and cremation grounds. Further, the Chief Secretary *inter alia* instructed (March 2012 and July 2016) in HLMC meetings to utilise the funds without delay and to ensure delivery of basic services to the people.

Scrutiny of records revealed that 17 GPs under six Panchayat Samitis had taken up 32 works *viz.* construction of boundary wall, purchase of furniture, extension of panchayat office, construction of agriculture shed, *etc.* from FFC grants during 2015-16 to 2017-18, which were not permissible as per the Guidelines of FFC. The GPs incurred an expenditure of ₹ 0.81 crore on these 32 works. It was also observed that the construction of boundary walls, extension of panchayat office, construction of agriculture shed, *etc.* were included in the action plan of the GPs as detailed in **Appendix 4.5.4**.

Thus, due to defective planning, the GPs executed such works in violation of FFC Guidelines and also at the cost of providing basic civic services to the people for which responsibility of the officials concerned needs to be fixed.

(ii) Incomplete works

Scrutiny of records revealed that 11 GPs under seven Panchayat Samitis had taken up 20 works *viz.* construction of water filter tanks, maintenance of brick soling roads, construction of pucca drains, construction of community centre in the premises of Gopal Jiu temple, sinking of ordinary hand pump, construction of open shed near Durga Mandir, *etc.* from FFC grants during 2015-16 to 2017-18. It was observed that the works remained incomplete after incurring an expenditure of ₹ 0.38 crore due to site disputes, non-availability of materials, *etc.* Further, the works for construction of community centre and open shed were not permissible as per the Guidelines of FFC as detailed in **Appendix 4.5.5**.

³³ ₹ 27.27 crore in 2010-11, ₹ 42.45 crore in 2011-12, ₹ 62.34 crore in 2012-13, ₹ 73.73 crore in 2013-14 and ₹ 87.16 crore in 2014-15

³⁴ ₹ 36.24 crore in 2010-11, ₹ 56.76 crore in 2011-12, ₹ 65.43 crore in 2012-13, ₹ 75.53 crore in 2013-14 and ₹ 101.71 crore in 2014-15

Due to non-completion of the works, the intended benefit could not be provided to the beneficiaries in time. Moreover, action needs to be taken against the persons for executing works, which were not permissible as per guidelines.

(iii) Execution of works by Gram Panchayats outside Annual Action Plans

The GPs execute various development works as per the Annual Action Plans (AAPs). As per Section 10 (2) of “The Tripura Panchayat Act, 1993”, the Gram Sansad shall *inter alia* consider the selection of beneficiaries and sites for works of public utility.

Scrutiny of records revealed that 10 GPs³⁵, out of 55 GPs selected for audit, executed 37 works valued at ₹ 50.68 lakh outside the AAPs from FFC grants for which approval of the Gram Sansad was also not obtained as detailed in **Appendix 4.5.6**. It was noticed that Pashchim Ganki GP did not execute any work as per action plan during 2015-16 and 2016-17 under FFC. However, the GP executed four works valuing ₹ 6.68 lakh during 2015-16 and six works valuing ₹ 10.43 lakh during 2016-17 outside the action plan under FFC.

Thus, action plans were prepared by the GPs without due diligence and proper survey. Moreover, execution of works not planned is indicative of bad governance and lack of discipline in financial matters.

Recommendation No. 2

Responsibility should be fixed against the official responsible for sanction and execution of works outside the action plan.

(iv) Non-functional ordinary hand pumps and water tanks

The ordinary hand pumps (OHPs) and water tanks were installed in rural areas with the objective of providing water supply facilities to the people.

During physical verification of 1,608 OHPs installed from FC grants in 47 GPs, it was noticed that 203 OHPs (12.62 *per cent*) installed during 2013-14 to 2017-18 at a cost of ₹ 19.57 lakh were not found functioning (**Appendix 4.5.7**) for want of maintenance.

Similarly, during physical verification of 11 water tanks constructed in five GPs³⁶ from FC grants, seven water tanks (64 *per cent*) constructed during 2012-13 to 2016-17 at a cost of ₹ 5.47 lakh were not found in usable condition at all. No action was taken by the GPs to restore functioning of the OHPs and water tanks. Thus, the GPs did not maintain the OHPs and water tanks after their installation, due to which the basic objective of their installation could not be fulfilled.

Status of a few non-functional OHPs and one water tank is shown in the **Photographs 4.5.1 to 4.5.4**.

³⁵ under Teliamura, Kalyanpur, Khowai, Salema and Jirania Panchayat Samitis

³⁶ Tuichindrai ₹ 1.19 lakh, Dakshin Durgapur ₹ 1.44 lakh, Paschim Ghilatali ₹ 2.13 lakh, Paschim Chebri ₹ 0.20 lakh, Paschim Ganki ₹ 0.51 lakh



Photograph 4.5.1: OHP near the house of Babul Acharjee at Surjamaninagar GP



Photograph 4.5.2: OHP near Howaibari Sub-centre at Howaibari GP



Photograph 4.5.3: OHP near the house of Sushil Ch. Sarkar at Khasiamangal GP



Photograph 4.5.4: Water tank near Tarun Das para JB School at Dakshin Durgapur GP

Therefore, the expenditure of ₹ 25.04 lakh (₹ 19.57 lakh plus ₹ 5.47 lakh) incurred on installation of OHPs and water tanks remained unfruitful.

(v) Irregular release of performance grant to Gram Panchayats

Paragraph 13 of FFC Guidelines envisaged that detailed procedure and operational criteria including quantum of incentives to be given for disbursal of performance grant to GPs would be decided by the State Government subject to the following eligibility conditions:

- (a) The GPs will have to submit audited accounts that relate to the year not earlier than two years preceding the year in which the GPs seek to claim performance grant.
- (b) The GPs will have to show an increase in their own revenues over the preceding year as reflected in the audited accounts.

As per paragraph 12 of Guidelines of FFC, the performance grants were to be disbursed with effect from the second year of the award period *i.e.* 2016-17 onwards.

As per conditions of eligibility for performance grants during the year 2016-17, the GPs were required to prepare and submit audited accounts for the year 2014-15. Similarly, they were required to prepare and submit audited accounts for the year 2015-16 for becoming eligible for performance grants during 2017-18.

Scrutiny of records revealed that the Rural Development (Panchayats) Department released performance grant of ₹ 1.45 crore to 49 GPs during 2016-17 to 2017-18 (**Appendix 4.5.8**) in spite of non-fulfilment of the eligibility conditions mentioned above by these GPs. Thus, performance grants were claimed on the basis of wrong reporting.

Therefore, releasing of performance grants without adherence to eligibility criteria was irregular.

Recommendation No. 3

Government may explore the possibility of engaging Chartered Accountants for preparation of audited accounts of PRIs.

(vi) Non-submission of utilisation certificates by the Gram Panchayats

Rule 212 (1) of General Financial Rules (GFRs), 2005, provides that each drawing and disbursing officer should submit the UCs to the sanctioning authority within 12 months of the closure of the financial year certifying that all the funds drawn were fully utilised for the purpose for which these were sanctioned.

Scrutiny of records revealed that Khowai Panchayat Samiti (KPS) gave ₹ 1.89 crore to 24 GPs for execution of various works under TFC grants during 2010-11 to 2014-15. Out of ₹ 1.89 crore, the GPs submitted UCs of ₹ 1.49 crore to the KPS and the UCs for balance amount for ₹ 0.40 crore were not submitted as of August 2018 though the works had been completed. Details have been shown in **Appendix 4.5.9**.

Non-submission of UCs despite completion of the works was not only violation of rules but also gross negligence on the part of the GPs.

(vii) Non-maintenance of database by Panchayati Raj Institutions

On the recommendations of the Eleventh FC, database on finances was required to be maintained at all levels of PRIs for securing accountability and transparency in maintenance of accounts.

Further, Paragraph 6.4.2 (e) of the Guidelines of TFC for rural and urban local bodies stipulates that States should compile and maintain eight database formats prescribed in the year 2003 by Comptroller and Auditor General of India for PRIs.

The RD (Panchayats) Department informed in the meeting of HLMC held in March 2012 that the eight database formats were being maintained by the PRIs and provisions for levy of property tax by the PRIs had been incorporated in the Tripura Panchayat (Taxes, Fees, Rates and Tolls) Rules, 2011.

Scrutiny of records of three ZPs, 11 PSs and 55 GPs covered by this PA, however, revealed that the eight database formats were not maintained by these PRIs and property tax had not been levied.

Therefore, the PRIs did not ensure accountability and transparency in maintenance of accounts as advised by the FCs.

4.5.10 Urban Local Bodies

As per paragraph 6.3 of TFC Guidelines, first instalment of 2010-11 would be released unconditionally and for the second year instalment of 2010-11 onwards, States need to send UC for the previous instalment drawn to Ministry of Finance.

The TFC had recommended a grant of ₹ 56.00 crore and FFC recommended ₹ 223.09 crore for ULBs during 2010-15 and 2015-20 respectively. Out of ₹ 56.00 crore, GoI released ₹ 29.46 crore during the award period of TFC. The GoI did not release the balance amount of ₹ 26.54 crore due to non- submission of UCs. The GoI released FFC grants of ₹ 68.19 crore out of ₹ 223.09 crore as of March 2018.

There are 20 ULBs in the State of which seven ULBs had been covered by audit and the audit findings are discussed in **Paragraphs 4.5.10.1 to 4.5.10.5**.

4.5.10.1 Excess expenditure beyond the permissible limit

As per Paragraph 7 of FFC Guidelines, the basic grants should be provided to strengthen the delivery of basic civic services. Further, the cost of technical and administrative support towards operation and maintenance (O&M) should not exceed 10 *per cent* of the allocation to Gram Panchayat or Municipality under any circumstances.

Scrutiny of records of Agartala Municipal Corporation (AMC) revealed that AMC received ₹ 9.28 crore under FFC during 2017-18 and spent ₹ 5.27 crore towards O&M³⁷ which was 56.79 *per cent* of the total grant. Thus, there was an excess expenditure of ₹ 4.34 crore³⁸ beyond the permissible limit of 10 *per cent*.

Thus, due to extra spending on O&M, the basic civic services such as water supply, sanitation, septic management, sewage and solid waste management, storm water drainage, etc. to be provided to the people suffered.

4.5.10.2 Diversion of Fourteenth Finance Commission grants

Paragraph 8 of FFC Guidelines envisaged that no expenditure would be incurred out of the FFC grants except on basic services.

³⁷ Cost of fuel ₹ 4.77 crore and cost of electric consumption ₹ 0.50 crore

³⁸ ₹ 9.28 x 10/100 = ₹ 0.93 crore and excess amount = ₹ 5.27 crore minus ₹ 0.93 crore = ₹ 4.34 crore

Scrutiny of records of Agartala Municipal Corporation (AMC) and Kailashahar Municipal Council (KMC) revealed that the AMC and KMC had diverted FFC grants amounting to ₹ 1.13 crore (*4.46 per cent*) during 2016-17 and 2017-18 towards installation of traffic signals, construction of park, beautification of road divider, *etc.* which were not admissible according to the Guidelines (**Appendix 4.5.10**).

Due to diversion of FFC grants, the activities on basic civic services such as water supply, sanitation, septic management, sewage and solid waste management, storm water drainage, *etc.* suffered.

4.5.10.3 *Advances lying outstanding with the implementing officers*

As per terms and conditions of the work orders issued to the implementing officers (IOs), the IOs should complete the works between 10 days and 90 days and submit the adjustments against the advances made to them within the stipulated period mentioned in the work orders.

The ULBs execute developmental works through the Junior Engineers of the ULBs and for this purpose, they were given advances. In fact, there is no such rule for giving advance to the Junior Engineers.

Scrutiny of records revealed that four³⁹ out of seven selected ULBs paid advances of ₹ 1.66 crore to the different IOs for execution of development works namely construction of roads/ drains/ slabs/ retaining wall, earth filling, *etc.* under TFC and FFC grants during 2013-14 to 2017-18. But, the IOs did not submit adjustment vouchers as of August 2018 in violation of the terms and conditions of the work orders. The grant of advances to IOs was not covered under rule.

Due to non-submission of adjustments, the actual expenditure incurred could not be verified. This may lead to misappropriation of the unadjusted advances and possibility of work not being implemented at all cannot be ruled out. As such, investigation in the matter is required to check whether the works in question have been executed. Besides, action needs to be taken against the officials at fault for not taking action as per prescribed procedure.

4.5.10.4 *Parking of funds due to non-introduction of e-governance*

Electronic governance (e-governance) is the application of information and communication technology for delivering Government services, exchange of information, *etc.* Through e-governance, Government services would be made available to the citizens in a convenient, efficient and transparent manner.

The UD Department released (April 2013) TFC grants of ₹ 1.50 crore to 15 ULBs⁴⁰ out of 16 ULBs that existed during that period for introduction of e-governance

³⁹ Dharmanagar Municipal Council: ₹ 19.80 lakh, Teliamura Municipal Council: ₹ 90.44 lakh, Udaipur Municipal Council: ₹ 9.37 lakh and Amarpur Nagar Panchayat: ₹ 46.46 lakh

⁴⁰ Dharmanagar, Kailashahar, Kumarghat, Kamalpur, Ambassa, Khowai, Teliamura, Ranirbazar, Bishalgarh, Sonamura, Udaipur, Amarpur, Santibazar, Sabroom, Belonia

(double entry accounting software and Geographic Information System based property tax system).

Scrutiny of records revealed that the e-governance was not introduced in those ULBs even as of October 2018.

In response, the Department stated (October 2018) that a tender was floated in January 2014 against which single tender had been received. Due to receipt of single tender, the tender was cancelled by the appropriate authority and e-governance remained un-introduced. Thereafter, no efforts were made by the State Government to implement the e-governance in those ULBs.

Thus, due to failure of the Department owing to its lack of seriousness to introduce e-governance in 15 ULBs, TFC grants of ₹ 1.50 crore remained un-utilised and parked in banks of the respective ULBs for more than five years. Consequently, the ULBs failed to achieve transparency in accounting system as well as providing services to the citizens with respect to paying taxes in a convenient, efficient and transparent manner.

4.5.10.5 Utilisation of Fourteenth Finance Commission grants

As per Paragraph 7 of the FFC Guidelines, the FFC grants should be provided to support and strengthen the delivery of basic civic services including water supply, sanitation, sewerage and solid waste management, storm water drainage, maintenance of community assets, maintenance of roads, etc.

Scrutiny of records revealed that the FFC grants in respect of four ULBs, out of seven selected ULBs during period of FFC (2015-16 to 2017-18) were not utilised adequately as shown in **Table 4.5.2**.

Table 4.5.2: Statement showing utilisation of grants by the four ULBs

Name of ULB	Year	Spill over	Funds received	Total	Expenditure	Balance	Percentage of unutilised grants
Amarpur	2015-16	0	34.04	34.04	0	34.04	100.00
	2016-17	34.04	47.14	81.18	21.33	59.85	73.73
	2017-18	59.85	27.22	87.07	26.16	60.91	69.96
Udaipur	2015-16	0	89.28	89.28	38.54	50.74	56.83
	2016-17	50.74	123.64	174.38	50.29	124.09	71.16
	2017-18	124.09	71.40	195.49	102.70	92.79	47.47
Shantirbazar	2015-16	0	55.24	55.24	4.23	51.01	92.34
	2016-17	51.01	76.50	127.51	37.51	89.99	70.57
	2017-18	89.99	44.18	134.17	45.67	88.50	65.96
Kailashahar	2015-16	0	65.30	65.30	2.94	62.36	95.50
	2016-17	62.36	90.44	152.80	70.70	82.10	53.73
	2017-18	82.10	52.23	134.33	71.82	62.52	46.54

Source: Data furnished by the ULBs

It can be seen from the **Table 4.5.2** that the utilisation of grants by the ULBs during the last three years ranged between ₹ 2.94 lakh and ₹ 102.70 lakh and large amount of funds remained unutilised. The percentage of unutilised grants ranged between 46.54 *per cent* and 100 *per cent*. Udaipur Municipal Council had not taken up any work of providing drinking water to the people though it was planned for execution during 2016-17 and 2017-18. The grants were not utilised adequately due to lack of decision on the part of Executive Bodies/ Nagar Body to execute various development works under FFC.

Thus, the above ULBs failed to provide basic services to the people adequately and in a timely manner.

4.5.11 State Specific Needs

The TFC had recommended a grant of ₹ 500 crore under SSNs to the State of Tripura. The recommendations and funds received under TFC for SSNs is shown in **Table 4.5.3**.

Table 4.5.3: Details of grants (recommended and released) under SSNs

(₹*in crore*)

Sl. No.	Particulars	Amount recommended	Release	Short release
1	Police Training	10.00	9.00	1.00
2	Tripura State Rifles Battalion Headquarters	75.00	67.50	7.50
3	Zonal Offices under TTAADC	20.00	18.00	2.00
4	Kok-Borok Language and Culture	10.00	9.00	1.00
5	Churaibari Checkpost Complex	20.00	15.00	5.00
6	Technical Education	75.00	35.74	39.26
7	Development of Maharaja Bir Bikram College Complex	30.00	27.00	3.00
8	New Raj Bhawan	30.00	21.85	8.15
9	Prison System	15.00	15.00	0.00
10	Fire Service Headquarters	15.00	15.00	0.00
11	Drainage System in Agartala	200.00	70.00	130.00
Total		500.00	303.09	196.91

Source: Finance Department

Out of 11 projects, five projects *i.e.* Tripura State Rifles Battalion Headquarters, Kok-Borok Language and Culture, Technical Education, Development of Maharaja Bir Bikram College Complex and Drainage System in Agartala were selected for audit where major portion of the grants was recommended keeping in view of importance of the topics.

The audit findings against the receipt / utilisation of TFC grants under SSNs and the implementation of the schemes there-under are discussed in **Paragraphs 4.5.11.1 to 4.5.11.6**.

4.5.11.1 *Short receipts of grants due to delay in submitting utilisation and completion certificates*

The conditions stipulated in the guidelines for release and utilisation of grants for SSNs were as under:

- a. The first instalment would be released on submission of working plan approved by HLMC to Ministry of Finance (MoF) and other line ministry concerned. The subsequent instalment would be released on receipt of utilisation certificate as per GFR 2005 in respect of previous release; and,
- b. For projects involving construction, 10 *per cent* of the grant would be withheld and released on submission of completion certificates, which are required to be submitted well before March 2015 so that the final releases can be made within the TFC award period (2010-15).

It is evident from **Table 4.5.3** that out of total recommendation of ₹ 500 crore made by the TFC, the State received only ₹ 303.09 crore. The GoI did not release the balance amount of ₹ 196.91 crore to the State due to delay in submission of utilisation and completion certificates, which is a serious matter. As such, the Government needs to do introspection about such execution and procedural delays and revamp its work culture to avoid such serious lapses in future so as to receive full grants in the interest of overall development of the State and its people.

4.5.11.2 *Construction of drainage system in Agartala*

The city of Agartala suffers from periodic water logging due to lack of storm water drainage system. Several localities of the city hinder gravity discharge of water into the surrounding rivers because of their location.

To tackle the water logging problem by construction/ improvement of drainage system in the city, the TFC recommended grants of ₹ 200 crore and the GoI released ₹ 20 crore in December 2011. The State Government submitted (March 2012) the Detailed Project Report (DPR) to the Ministry of Urban Development (MoUD), GoI, for the project. Subsequently, the GoI released ₹ 50 crore in February 2015.

The work of construction of 115.784 km drains under five packages in North, East, South and Central zones of AMC was awarded (between September 2012 and March 2013) to two different contractors⁴¹ at an estimated cost of ₹ 182.42 crore. Works of all five packages started in June 2013.

Scrutiny of records revealed that the MoUD, GoI, advised (May 2012) the State Government to forward Master Plan 2004, incorporate details of the topography including contour plan of the project area, rainfall data for 25-50 years, cost of operation and maintenance of the drainage system, *etc.* in the DPR. Based on the advice of the MoUD, GoI, the State Government revised the DPR and submitted (September 2014) it to the MoUD, GoI. However, State Government failed to supply complete documents such as hydraulic design of the drainage system, revised land use map, *etc.* to the MoUD in time.

Meanwhile, the TFC period expired on 31 March 2015 and the GoI did not release the balance amount of ₹ 130 crore. Thus, the State was deprived of funds to the tune of ₹ 130 crore which adversely affected the construction of drainage system. The

⁴¹ Hindustan Steelwork Construction Ltd and Tapesh Debnath

State Government released (July 2015) an additional fund of ₹ 30 crore to the UDD from Divisible pool for the project.

It was noticed in audit that construction of 74.683 km (out of 115.784 km) drains only had been completed after incurring an expenditure of ₹ 89.08 crore as of June 2018. The UDD, however, short closed the drainage works of North, East and South zones and in some areas of Central zone. Details are shown in **Table 4.5.4**.

Table 4.5.4: Zone-wise details of short closed of drainage works

Name of zone	Provision as per agreement (In km)	Actual work done (In km)	Work short closed/ balance work (In km)
Central zone	RCC covered drain – 8.079 ⁴²	3.64	-
Central zone	Feeder drain (RCC)-15.70	5.20	10.50
	Feeder drain (Brick) 14.72	11.60	3.12
North zone	Major drain- 8.10	3.60	4.50
	Feeder drain- 19.65	12.10	7.55
East zone	Major drain - (RCC) 8.125	7.441	0.684
	Feeder drain (Brick)-15	13.337	1.663
South Zone	Major drain (RCC)- 11.41	7.30	4.11
	Feeder drain(Brick)- 15	10.465	4.535
Total	115.784	74.683	36.662

It would be seen from **Table 4.5.4** that construction of 36.662 km (out of 115.784 km) drains were short closed. Thus, the Department failed to construct the required length of drains in AMC area even after lapse of three years of expiry of TFC period.

Due to non-release of funds by the GoI, the objectives of the projects could not be achieved and the capital city continued to suffer from water logging during rainy season. Thus, incomplete project resulted in unfruitful expenditure of ₹ 89.08 crore as in the case of creation of a sewerage system, partial construction of drains cannot achieve the intended objective.

Water logging at Agartala city is shown in **Photograph 4.5.5**.

In response to an audit query, the Chief Engineer (CE), UDD stated (June 2018) that owing to constraints of funds coupled with non-availability of encroachment free site, most of the drainage works had to be left half done. It was further stated (October 2018) that only 50 *per cent* of the drainage works in central zone had been completed and the work from Orient Chowmuhani to Rabindra Bhawan had not been



Photograph 4.5.5: Water logging near Rabindra Bhawan (07 July 2018), Central Zone

⁴² Work in progress

completed due to encroachment.

The reply of the CE was not justifiable as the State Government failed to avail the balance amount of ₹ 130 crore from the GoI for the purpose and encroachment free site for construction of drainage works should have been ensured before commencement of the works.

Therefore, the State Government failed to improve the drainage system in Agartala city due to lack of funds owing to delay in submission of modified DPR and complete documents and also failure to provide encroachment free sites due to which people had been facing inconvenience and water logging during rains.

4.5.11.3 *Construction of three Polytechnic Institutes*

The TFC recommended a grant of ₹ 75 crore for three polytechnics⁴³ in order to promote technical education in Tripura Tribal Areas Autonomous District Council (TTAACD) areas. It was observed that the GoI released ₹ 35.74 crore only due to non-submission of UCs. This resulted in lapse of ₹ 39.26 crore (₹ 75 crore minus ₹ 35.74 crore). The audit findings are discussed in **Paragraphs 4.5.11.3 (i) to (iii)**.

(i) *Khumulwng Polytechnic Institute*

To establish a quality technical education centre at Khumulwng in West Tripura District having four branches namely, civil engineering, computer science and technology, electrical engineering and rubber technology, the Higher Education Department (HED), Government of Tripura entrusted the Tripura Housing and Construction Board (THCB) with the responsibility of preparing a concept paper for construction of the said polytechnic institute. Accordingly, the THCB prepared the concept paper for construction of the institute for ₹ 24.31 crore in June 2010. The project envisaged construction of administrative and academic block, laboratory, workshop building, hostels for boys and girls, staff quarters, canteen, approach road and boundary wall.

Scrutiny of records revealed that the THCB was entrusted with (between January 2013 and January 2015) the construction of administrative and academic block and five workshop buildings by the HED. The Education (Higher) Department provided ₹ 21.71 crore⁴⁴ between June 2012 and March 2018 to THCB. The THCB completed the above works at a total cost of ₹ 21.85 crore⁴⁵ in May 2016. But, the remaining components of the project as envisaged in the concept paper *i.e.* hostels for boys and girls, staff quarters, *etc.* were not taken up ostensibly due to paucity of funds as the State Government failed to avail TFC grants of ₹ 39.26 crore (out of recommended amount of ₹ 75 crore) from the GoI due to non-submission of UCs. The institute started functioning from academic year 2016-17 with civil, mechanical and electrical engineering branches without taking up remaining components of the project and

⁴³ At Khumulwng - ₹ 30 crore, at Bagbassa- ₹ 25 crore and at Ambassa- ₹ 20 crore

⁴⁴ ₹ 15.24 crore from TFC grants and ₹ 6.47 crore from State Plan

⁴⁵ ₹ 15.24 crore from TFC grants, ₹ 6.47 crore from State Plan and ₹ 0.14 crore from own source of THCB

without providing other peripheral facilities like hostels for boys and girls and staff quarters.

(ii) North Tripura District Polytechnic Institute

The construction work of North Tripura District Polytechnic (NTDP) Institute was entrusted with the State Public Works Department (PWD) and accordingly, the PWD prepared a concept paper for construction of NTDP Institute at Bagbassa in August 2010. As per concept paper, the following main components of the institute were to be taken up:

- a. Composite building for administrative, academic, auditorium, seminar hall, canteen, workshops and watch ward, *etc.*;
- b. Construction of 100 bed boys' hostel;
- c. Construction of 100 bed girls' hostel;
- d. Boundary / guard wall; and
- e. Approach road, *etc.*

Scrutiny of records revealed that construction of administrative and academic buildings, auditorium and seminar/ conference hall had been taken up in June 2011 and completed in September 2014 at a cost of ₹ 14.39 crore. It was seen that the academic session of the institute had commenced from 2014-15 with three branches *i.e.* civil, mechanical, and electronics and telecommunication having intake capacity of 60 students in each branch. The construction of three workshop buildings was taken up at a cost of ₹ 1.08 crore in February 2015 with the stipulation to complete the work by May 2016 but the work remained incomplete (as of August 2018). Meanwhile, 303 students in civil, electronics and telecommunication and mechanical branches had passed out in 2017 and 2018 without workshop facilities in the institute.

As per All India Council of Technical Education (AICTE) norms, there should be hostel facilities for boys and girls in the technical educational institutes. It was noticed in audit that the NTDP institute was running without these facilities.

The fact remains that the institute lacked infrastructural facilities like workshop, hostel for boys and girls which were planned for efficient functioning of the institute.

(iii) Dhalai District Polytechnic Institute

As per concept paper, the construction of the following main components of the Dhalai District Polytechnic (DDP) Institute were to be taken up at a cost of ₹ 20.71 crore:

- a. Administrative and academic building, seminar hall, workshop, canteen, *etc.*;
- b. 100 bed boys' hostel; and
- c. Site development.

The construction work of the institute was entrusted with the State PWD. It was observed that academic and administrative building, workshop, canteen and auditorium were taken up in May 2011 and were completed in March 2015 at a cost of ₹ 10.25 crore.

As per AICTE norms, boundary wall, hostels for boys and girls, gymnasium, *etc.* are required to be constructed. Scrutiny of records revealed that the construction of boundary wall of 2,500 metre was taken up in March 2015. Out of 2,500 metre, 1,625 metre wall had been completed at a cost of ₹ 1.41 crore by December 2016 and remaining 875 metre was in progress as of August 2018. Construction of hostels for boys and girls were not taken up, ostensibly due to constraint of funds.

In response, the Principal of the DDP Institute replied (July 2018) that there was demand for 150 bed boys' hostel and added that six Type-III staff quarters constructed in May 2016, had been converted into 35 bed girls' hostel.

During the Exit Conference, the Education (Higher) Department stated that due to delay in acquiring forest land, the construction of the polytechnic institutes could not be completed in time which resulted in lapse of ₹ 39.26 crore and added that the construction of hostel for boys and girls, staff quarters, *etc.* in the polytechnic institutes were not taken up due to constraint of funds.

Thus, the infrastructural facilities were not in place in the polytechnic institutes due to constraint of funds as the State Government failed to avail ₹ 39.26 crore (out of ₹ 75 crore) from the GoI due to non-submission of UCs in time as per condition of release of TFC grants.

4.5.11.4 Construction of five Tripura State Rifles Battalion Headquarters at different locations

The State Government requested grants for construction of five Tripura State Rifles (TSR) battalion headquarters⁴⁶ comprising administrative block, barrack, staff quarters and other buildings for these battalions. In order to strengthen the security force, the TFC recommended a grant of ₹ 75 crore (₹ 15 crore for each battalion) for construction of five TSR battalion headquarters.

It was noticed in audit that out of ₹ 75 crore, GoI released ₹ 67.50 crore and ₹ 7.50 crore (10 *per cent*) remained withheld due to non-submission of UCs and delay in submission of completion certificate of the projects before 31 March 2015. Thus, there was lapse of ₹ 7.50 crore.

Out of five TSR battalion headquarters, the construction of 7th and 9th Battalion Headquarters had already been completed and were functioning. The deficiencies noticed in construction of 8th, 10th and 11th Battalion Headquarters are discussed below.

⁴⁶ 7th to 11th TSR Battalion Headquarters

(i) Construction of 8th Tripura State Rifles Headquarters

Scrutiny of records revealed that the work for construction of 8th Battalion TSR Headquarters at Lalcherra, Dhalai comprising 12 components⁴⁷ was entrusted with the PWD and PWD took up the work by engaging construction agency (NPCC Ltd.⁴⁸) at cost plus contract at a tendered value of ₹ 14.70 crore in January 2009 from State budget under Plan Head with the stipulation to complete the project by January 2011. The work was commenced in December 2009. Subsequently, a proposal was initiated by the State Government in August 2010 to execute the work out of TFC grants.

It was seen that boundary wall, motor transport (MT) garage and office, 100 men barrack-II, quarter guard and subordinate officers mess had been completed at a cost of ₹ 7.57 crore by May 2017. The components like administrative building, magazine building and 100 men barrack-1 had not been completed as of August 2018 even after seven years from the stipulated date of completion due to slow progress of work by the construction agency.

Paragraph 15.1 of CPWD Works Manual, 2012 provides that availability of clear site is desirable before taking up of any work.

It was noticed that the construction of wireless centre, store building, watchtower, officer's mess and commanding officer's quarters could not commence as of August 2018 due to non-availability of clear site. The Department failed to hand over clear site to the construction agency after a lapse of more than three years of expiry of TFC period due to lack of proper planning.

Thus, due to failure of the Department to complete the project even after lapse of approximately nine years from the date of commencement of the work, the objective of strengthening the 8th Battalion TSR Headquarters at Lalcherra, Dhalai remained unachieved.

(ii) Construction of 11th Battalion Tripura State Rifles Headquarters

The Home (Police) Department released TFC grants of ₹ 13.50 crore to the PWD, Government of Tripura for construction of 11th Battalion TSR HQ at Pathaliaghat.

Scrutiny of records revealed that the work for construction of 11th Battalion TSR Headquarters at Pathaliaghat comprising 12 components⁴⁹ was taken up in July 2012 by engaging a contractor at the tendered value of ₹ 11.07 crore with stipulation to complete the works within 24 months. The work commenced in July 2012 and was in progress (August 2018). The value of work done was ₹ 15.52 crore and the contractor was paid ₹ 13.77 crore as of August 2018. It was seen that out of

⁴⁷ Boundary wall, magazine building, MT garage & office, 2 Nos. 100 men barrack, quarter guard, administrative building, wireless centre, store building, watch tower, officer's mess, SOS mess and Commanding Officer's (CO) quarter

⁴⁸ National Projects Construction Company Limited, a Government of India enterprise

⁴⁹ Boundary wall, magazine building, MT garage & office, 100 men barrack II, quarters guard, administrative building, wireless centre, store building, watch tower, officer's mess, SOS mess and CO's quarters

12 components, only five components namely administrative building, store building, MT office, magazine store and MT garage were completed and handed over to the Home (Police) Department in August 2017. The remaining components of the projects such as boundary wall, 100 men barrack-II, quarter guard, wireless centre, watch tower, officer's mess, SOS mess and CO's quarters had not been completed (August 2018). It was seen that the Executive Engineer, Bishramganj Division, PWD (Roads & Buildings) submitted tentative deviation of ₹ 3.92 crore and extra item of works for ₹ 0.43 crore to the Superintending Engineer, 4th Circle, PWD (R&B), Agartala in November 2014 for approval. The deviation and extra items of works were approved by the Chief Engineer in October 2016. Thus, there was delay in approval of deviation and extra items for about two years and during the said period, the work remained suspended by the contractor till deviation was approved. In response to an audit query, the Commandant of the Battalion replied (July 2018) that the battalion headquarters had not been shifted due to non-completion of boundary wall and watch tower. The Battalion Headquarters is still functioning at the old place *i.e.* at Gokulnagar.

The project which was scheduled to be completed in July 2014 remained incomplete as of August 2018 *i.e.* even after a lapse of more than three years from the expiry of TFC award period and the expenditure of ₹ 13.77 crore incurred for the project remained unproductive.

Therefore, due to delay in execution of works coupled with delay in according approval of deviation and extra items of works, the project remained incomplete as of August 2018 thereby depriving the TSR personnel of intended benefit of Battalions Headquarters at Pathaliaghata.

(iii) *Construction of 10th Battalion Tripura State Rifles Headquarters*

As per Rule 209 (1) of GFRs, 2005, the institution or organisation seeking grants-in-aid should certify that it has not obtained or applied for grants for the same purpose or activity from any other ministry or department of the Government of India or the State Government.

Scrutiny of records revealed that a Detailed Project Report for construction of 10th Battalion TSR Headquarters, Jirania for ₹ 15.02 crore had been prepared by the THCB in September 2010. The project comprised administrative block, quarter guard, officers mess, barrack of single officers, store building, 18 Type-II, 12 Type-III and one Type-V quarters and boundary wall for 350 metres.

It was noticed that the Home (Police) Department, Government of Tripura provided ₹ 10.17 crore from Modernisation of Police Force (MoPF) scheme and State Plan funds to THCB for construction of 10th Battalion TSR Headquarters at Jirania during 2007-08 to 2009-10. The work was entrusted to THCB in 2008-09. The THCB completed the construction of administrative block, wireless station, quarter guard, officers mess, barrack of single officers, store building, 30 Type-II, 10 Type-III and

one Type-V quarters at a cost of ₹ 12.46 crore⁵⁰ by September 2010. It was observed that the Home (Police) Department provided TFC grants of ₹ 5.25 crore only to THCB in 2011-12 of which the THCB spent ₹ 1.80 crore for construction of internal roads and boundary wall and ₹ 2.29 crore which was already incurred from own source of THCB, had been adjusted on receiving TFC grants from the Home (Police) Department. The balance amount of ₹ 1.16 crore⁵¹ out of ₹ 5.25 crore was being utilised for construction of four type-II quarters and internal road for 10th Battalion TSR Headquarters.

The component wise expenditure incurred from Modernisation of Police Force/ State Plan Fund and funds demanded from TFC grants are shown in **Table 4.5.5.**

Table 4.5.5: Statement showing component wise expenditure incurred from Modernisation of Police Force/ State Plan Fund and funds demanded from TFC

(₹ in crore)					
Sl. No.	Works executed from Modernisation of Police Force/ State Plan Fund		Sl. No.	Funds demanded from TFC	
	Particulars of item	Amount		Particulars of item	Amount
1	Administrative block	1.38	1	Administrative block	0.96
2	Quarter guard	0.98	2	Quarters guard	0.47
3	Officers mess	1.38	3	Officer's mess	1.55
4	Wireless station	1.30	4	Barrack for single officers	1.09
5	Store building	0.43	5	Store building	0.25
6	SO's mess	1.73	6	18 Nos. Type-II quarter	1.82
7	18 Nos Type-II quarters	3.10	7	12 Nos. Type-III quarter	1.61
8	12 Nos Type-II quarters		8	1 No. Type-V quarter	0.22
9	1 No Type-V quarter	0.59	9	Boundary wall for 350 mtr	0.13
10	10 Nos Type-III quarters	1.57	10	Cost Index	6.48
			11	Contingencies	0.44
Total		12.46	Total		15.02

Source: Home (Police) Department, THCB and Detailed Project Report

Since the major part of construction of the 10th Battalion TSR Headquarters at Jirania had already been completed before the TFC award period from Modernisation of Police Force/ State Plan Fund, seeking of funds for the same purpose from TFC grants was highly irregular, injudicious and in violation of financial rules.

Therefore, the State Government availed the grants from the GoI by concealing facts and figures.

During the Exit Conference, the Home (Police) Department, while accepting the audit observations, stated that the construction agencies would be asked to complete the TSR 8th and 11th Battalion Headquarters shortly.

4.5.11.5 Development of Maharaja Bir Bikram College

Maharaja Bir Bikram (MBB) College at Agartala is an old educational institution of the State. The TFC recommended a grant of ₹ 30 crore for construction and development of the College. It was seen that out of ₹ 30 crore, the GoI released

⁵⁰ ₹ 10.17 crore from MoPF and State Plan, and ₹ 2.29 crore from own source of THCB

⁵¹ {₹ 5.25 crore – (₹ 1.80 crore + ₹ 2.29 crore)} = ₹ 1.16 crore

₹ 27 crore⁵² during the award period and ₹ three crore (*10 per cent*) was not released due to non-submission of completion certificate of the project before 31 March 2015.

The work for reconstruction and development of MBB College comprised four components *viz.* administrative building, academic building (science block), commerce and management building and a 1,000 capacity auditorium. Out of the four components, construction of administrative, science academic block and commerce and management buildings was entrusted with the PWD and was completed between September 2012 and February 2016 at a cost of ₹ 13.62 crore. The construction of auditorium was also entrusted with the PWD and the PWD awarded (January 2013) the work to Ramky Infrastructure Limited (contractor) at a tendered value of ₹ 8.14 crore with the stipulation to complete the work by January 2015. However, the work remained incomplete (August 2018). The value of work done for construction of auditorium was ₹ 5.13 crore which had been paid to the contractor in March 2018. In response to an audit query, the executing division of PWD⁵³ concerned stated (August 2018) that construction of auditorium was delayed due to demolition of earlier structure (building), construction of reinforced cement concrete (RCC) retaining wall and the slow progress of works by the construction agency. The executing division also stated (November 2018) that demolition of earlier structure was not within the provision of the agreement and construction of retaining wall of 100 metre was within the scope of agreement, but after demolition of the earlier structure and site clearance, it had become necessary to construct retaining wall of length 160 metre. The incomplete auditorium is shown in **Photograph 4.5.6.**



Photograph 4.5.6: Incomplete auditorium of MBB college

Therefore, the students were deprived of auditorium facilities and the expenditure of ₹ 5.13 crore already incurred for auditorium remained unproductive as of August 2018.

4.5.11.6 Development of Kok-Borok Language and Culture

The main language of the inhabitants of the Tripura Tribal Areas Autonomous District Council (TTAACD) areas is Kok-Borok. The TFC recommended a grant of ₹ 10 crore for development of the Kok-Borok language and culture. It was noticed in audit that the GoI released ₹ nine crore⁵⁴ for the project during the award period and ₹ one crore was not released due to non-submission of completion certificates.

⁵² ₹ 7.50 crore in 2011-12, ₹ 7.31 crore in 2012-13 and ₹ 12.19 crore in 2014-15

⁵³ EE, PWD (Roads & Bridges), Division III, Agartala

⁵⁴ ₹ 2.22 crore in 2011-12, ₹ 2.32 crore in 2012-13, ₹ 2.60 crore in 2013-14 and ₹ 1.86 crore in 2014-15

The nodal department of the project (Tribal Welfare Department) placed the entire amount of ₹ nine crore⁵⁵ at the disposal of the implementing agency (TTAADC) for implementation of the project during 2011-12 to 2014-15.

It was noticed in audit that the State Government had sent the Action Plan⁵⁶ for development of Kok-Borok language and culture to the GoI in August 2010. On receipt of the suggestion made by the Review Committee, Ministry of Culture, GoI, the State Government submitted the revised Action Plan to the GoI in December 2012 by incorporating the item *viz.* “Development of English to Bengali to Kok-Borok Dictionary”.

Scrutiny of records revealed the following deficiencies in the implementation of the project:

- a. The TTAADC could not finalise/ publish the trilingual dictionary as suggested by the GoI (August 2018). As a result, one of the main objectives of development of the Kok-Borok Language remained unachieved. It was noticed that TTAADC earmarked ₹ 11.00 lakh and spent ₹ 6.09 lakh towards preparation of the dictionary as of August 2018.
- b. Research works on standard Kok-Borok Grammar, Kok-Borok spelling method and etymological dictionary of Kok-Borok as envisaged in the Action Plan were not taken up (August 2018).
- c. Four libraries in four districts⁵⁷ were constructed at a cost of ₹ 5.28 crore (including internal electrification, boundary wall, contingency charges, etc.) with the provision of Digital Video Disc (DVD) facilities at Khumulwng library. But DVD facility was not available in the library (August 2018).
- d. Regular librarians were not appointed in the libraries. One librarian was appointed (January 2015) on contractual basis at Khumulwng library and three Kok-Borok teachers were entrusted (July 2015) with the job as librarians in the other three libraries without having experience and requisite qualification for proper handling of the libraries.
- e. There was no mechanism in place to provide membership cards for the readers in any of the libraries (August 2018).
- f. The quarters constructed for the librarian and night guard at Manu library at a cost of ₹ 25.06 lakh (including drain, approach road, water supply, sanitary installation

⁵⁵ ₹ 2.22 crore in 2011-12, ₹ 2.32 crore in 2012-13, ₹ 2.60 crore in 2013-14 and ₹ 1.86 crore in 2014-15

⁵⁶ (i) Translation, collection, compilation of books in Kok-Borok Language; (ii) Development of a Dictionary English-Bengali-Kok-Borok Language; (iii) Construction of State Kok-Borok Library 1 unit with furniture and equipment, procurement of books and DVD library and Computer Centre; (iv) Organising Kok-Borok Vocabulary, Terminology & Spelling method Workshop; (v) Research Projects for Development of Kok-Borok on different topics; Kok-Borok teaching Centre; (vi) Documentation, Collection and preservation of Tribal & Music, Dance, Folktales, Folk life & Culture a) Wedding ceremony b) Childhood to death c) Huk life d) Life style of villages & community e) Origin of folk dances

⁵⁷ Khumulwng at West Tripura, Birchandra Manu at South Tripura, Manu at Dhalai and Machmara at North Tripura District

- and electrification) remained unutilised since January 2015. Hence, the expenditure of ₹ 25.06 lakh remained idle as of August 2018.
- g. The TTAADC placed ₹ 0.95 crore at the disposal of the Executive Engineer, PWD (Roads & Buildings) Division, Khowai during 2017-18 for construction of Kok-Borok library at Tulashikhor which was not provisioned in the approved Action Plan.
 - h. The activities on documentation, collection and preservation of tribal dance, music, origin of folk dances, folk tales, folk life and culture, wedding ceremony, childhood to death, huk⁵⁸ life, life style of villages and communities were not taken up as envisaged in the Action Plan.

In reply, the Principal Officer (Education), TTAADC stated (August 2018) that the compilation of English to Bengali to Kok-Borok Dictionary was in progress and research works on standard Kok-Borok grammar, Kok-Borok spelling method and etymological dictionary of Kok-Borok had not been taken up for want of expertise. The reply was not acceptable as the Department failed to publish the trilingual dictionary even after seven years of receipt of grants from the GoI and expertise in respect of research works should have been ensured beforehand.

Thus, the TTAADC failed to implement the project as per action plan and as a result, the purpose for which the TFC grants were provided had been defeated.

During the Exit Conference, the Tribal Welfare Department stated that the TTAADC constructed four libraries and assured audit that they would finalise the trilingual dictionary.

4.5.12 Monitoring and evaluation

Monitoring and evaluation provide means of corrective measures on deviations and deficiencies in implementation of various development activities.

As per Paragraph 9.1 of TFC Guidelines and Paragraph 23 of FFC Guidelines for utilisation of grants for rural and urban local bodies, every State should constitute a High Level Monitoring Committee (HLMC) headed by the Chief Secretary of the State Government and would include Finance Secretary and Secretaries of the departments concerned as members. HLMC should be responsible for ensuring adherence to the specific conditions in respect of each category of TFC grants and should meet once in every quarter to review the implementation of the grants. Similarly, HLMC is responsible for monitoring and carrying out concurrent evaluation of the local bodies receiving the FFC grants.

As per Paragraph 6 of Guidelines (TFC) of release and utilisation of grants for SSNs, every State shall constitute a HLMC for approval of the State's working plan and monitoring of utilisation of grants in accordance with the plan. The HLMC shall meet on a quarterly basis during the award period.

Scrutiny of records revealed that:

⁵⁸ Shifting cultivation

- a. The State Government constituted (December 2010) HLMC in respect of PRIs and ULBs for monitoring the utilisation of TFC grants. The State Government also constituted (December 2015) HLMC in respect of PRIs for monitoring the utilisation of FFC grants but HLMC was not constituted for monitoring the utilisation of FFC grants in respect of ULBs. The State Government constituted (September 2011) the HLMC for monitoring the grants under SSNs (TFC).
- b. During 2010-11 to 2013-14, five meetings were held for utilisation of TFC grants of PRIs and no meeting was held in 2014-15. Only one meeting was held for utilisation of FFC grants during 2015-16 to 2017-18. The Chief Secretary *inter-alia* instructed to utilise the grants without delay and ensure basic service delivery to the people.
- c. Two meetings were held in 2012-13 and 2013-14 for utilisation of TFC grants in the ULBs and no meeting was held in 2014-15. In the meetings, the Chief Secretary instructed the implementing department to take expeditious steps to complete the work of drainage system of Agartala Municipal area and complete the entire work as per schedule by March 2015.
- d. The meetings of HLMC in respect of utilisation of TFC grants under SSNs were also not held on quarterly basis as envisaged in the Guidelines. Seven meetings of HLMC were held in respect of development of Kok-Borok language and culture against prescribed 20 meetings during the TFC period. In the meetings, it was directed that the funds should be utilised as per action plan.
- e. Similarly, only eight meetings of HLMC were held on construction of TSR battalion headquarters against 20 meetings⁵⁹. The Chief Secretary requested the Department concerned to furnish pending utilisation certificates, progress reports, battalion wise expenditure statements, etc.
- f. Details of meetings of HLMC in respect of construction of three polytechnic institutes and MBB College were not made available to audit though called for (August 2018).
- g. Physical verification of the works by HLMC was not conducted at the implementing levels of local bodies.

It is evident that the meetings of HLMC were not held on quarterly basis. Thus, monitoring and evaluation was deficient with regard to utilisation of FC grants leading to lapse of funds, delay in execution of works, funds lying unutilised/ underutilised, etc.

4.5.13 Effectiveness in utilisation of Finance Commission grants

The Finance Commission (FCs) had three constitutionally mandated tasks namely, the distribution of net proceeds of taxes between Union and States, Grants-in-Aid to needy States, and measures for supplementing the State resources for devolution to panchayats and municipalities (local bodies) in the State.

⁵⁹ Quarterly four meetings i.e. 20 (4 x 5) meetings for TFC period (2010-11 to 2014-15)

Details of recommendation of grants by FCs and release of grants by the GoI are shown in **Table 4.5.6**.

Table 4.5.6: Details of release of funds

Purpose	TFC grants		FFC grants		(₹ in crore)
	Grants recommended for 2010-15 by FC	Grants actually released by GoI to State	Grants recommended for 2015-20 by FC	Grants released by GoI during 2015-18 to State	
PRIs	292.95	201.24	335.67	158.43	
ULBs	56.00	29.46	223.09	68.19	
State Specific Needs/ Grants	500.00	303.09	-	-	
Total	848.95	533.79	558.76	226.62	

The FC grants were given mainly for delivery of basic services to the citizens while the grants for SSNs were to address specific issues and local problems, infrastructure development, etc.

Major achievement:

- The Urban Development Department (UDD) procured 15 vehicles for 15 ULBs from FFC grants at a cost of ₹ 6.61 crore for the purpose of solid waste management during 2016-17. This facilitated the ULBs to transport the garbage to the dumping grounds, which ultimately helped in reducing the hazards of environmental pollution in the areas of ULBs.
- Prior to TFC period, the office of the six ULBs⁶⁰ functioned in old dilapidated buildings. The UDD released TFC funds of ₹ 4.57 crore to six ULBs for construction of six office buildings during 2010-11 to 2012-13. The construction of the buildings had already been completed and offices of the ULBs were functioning in the newly constructed buildings.
- The construction of three polytechnic institutes in the Tripura Tribal Areas Autonomous District Council (TTAACD) from TFC grants, not only benefited the local people of TTAADC for availing technical education but also the State at large.
- Four Kok-Borok libraries constructed at a cost of ₹ 5.28 crore in four districts⁶¹ facilitated in preserving the linguistic identity of the tribal people. The other stakeholders such as students, teachers, NGOs, civil societies, etc. could also avail the facilities of these libraries.

Weaknesses:

- Due to failure of officials of the RD (Panchayats) and Finance Department to release the FCs grants to the PRIs in time, the State Government had to bear the penal interest of ₹ 41.89 lakh from state exchequer.

⁶⁰ Kailashahar, Kumarghat, Khowai, Sonamura, Belonia and Sabroom

⁶¹ Khumulwng at West Tripura, Birchandra Manu at South Tripura, Manu at Dhalai and Machmara at North Tripura District

- b. There was an excess expenditure of ₹ 4.34 crore (*i.e.* 466.67 *per cent*) on O&M beyond the permissible limit of 10 *per cent* in Agartala Municipal Corporation under FFC grants.
- c. Failure in introducing e-governance in 15 ULBs by the UDD despite availability of funds: the citizens were deprived of the convenience of paying taxes through e-governance.
- d. Availing of grants from the GoI under State Specific Needs was in violation of rules and there was inordinate delay in completion of works/ projects under State Specific Needs, *etc.*

4.5.14 Conclusion

There was lack of well-defined and sound planning in execution of the works from finance commission grants in the PRIs and ULBs. ‘Bottom-up’ approach with the active involvement of panchayats and municipalities was not followed in preparation of action plans. Instances of incomplete and non-permissible works, huge un-spent balances of funds, diversion of grants, outstanding advances, outstanding UCs, *etc.* were noticed in audit.

Short release of grants by the GoI against the approved outlay due to non-fulfilment of prescribed conditions of release of grants had adversely affected implementation of the projects under state specific needs. The implementing departments failed to execute the projects efficiently and in timely manner thereby depriving the beneficiaries from intended benefits of the projects.

Recommendation No. 4

- a. *Action/ works plan should be prepared, with the active involvement of panchayats and municipalities;*
- b. *FC grants should be utilised timely for intended purposes only and DPR/modified DPR should be submitted to the GoI in time to avoid lapse of grants;*
- c. *Responsibility of the officials may be fixed for various lapses pointed out in the report and appropriate action taken against them; and,*
- d. *Monitoring mechanism should be strengthened for utilisation of grants effectively.*

HOME (POLICE) DEPARTMENT

4.6 Implementation of Crime and Criminal Tracking Network Systems (CCTNS) project in Tripura

Crime and Criminal Tracking Network and Systems (CCTNS) project was envisaged by Ministry of Home Affairs (MHA), Government of India to modernise the police force for enhancing outcomes in the areas of crime investigation and criminals' detection through creation of a nationwide network under the National e-Governance Plan (NeGP). While MHA was responsible for providing necessary funds and basic Core Application Software, States were to implement the project by engaging a System Integrator and customising the software to suit their requirement. MHA sanctioned ₹18.47 crore for Tripura against which an expenditure of ₹14.36 crore was incurred on the project as of March 2018. But, implementation of all the services as envisaged in the CCTNS guidelines issued to states was not achieved as of July 2018. Performance Audit of the project was conducted to evaluate efficiency and effectiveness of the system as well as adequacy of the controls in terms of the stated objectives of the project.

Highlights

The operationalisation of CCTNS had not been fully stabilised. Except entries for General Diary(GD)/Unnatural Death(UD)/ Missing Diary(MD), registration of FIRs, investigation, prosecution being used by police stations, no other functionalities of CCTNS such as search/ view crime details, generation of reports, reporting, etc. were being used by the police stations and higher offices. Citizen interface services through Citizen Portal were not made fully functional, as no complaint had been received through Citizen Portal (July 2018). Implementations of modules for other services as envisaged were also not achieved (July 2018).

{Paragraph 4.6.7.2 (iii)}

Adequate capacity building was not ensured, as there was shortfall of 68 per cent in training of police personnel.

{Paragraph 4.6.7.3)

The police stations captured dates, time and FIR registration numbers manually instead of auto generation through CCTNS thereby defeating the very objective of CCTNS of making the police citizen friendly, transparent and accountable. The CCTNS database was lacking in consistency, quality and effectiveness of access controls.

{Paragraph 4.6.7.4 (iv) to 4.6.7.4 (ix)}

System Integrator failed to complete data digitisation and migration of historical records to CCTNS. The digitisation of historical records and their migration into the CCTNS was not properly verified by the Department and were also not properly monitored by the SPMU/Governance committees.

{Paragraph 4.6.7.4 (x)}

Bharat Sanchar Nigam Limited (BSNL) failed to provide network connectivity to all the locations as six locations (out of 125) were not covered (July 2018). Out of 94 locations connected through VPNoBB, uptime was below 50 per cent in 44 to 77 locations, indicating poor network performance.

(Paragraph 4.6.7.5)

Monitoring of the project was ineffective, as prescribed meetings of the Governance Structure were not held regularly.

(Paragraph 4.6.8.2)

4.6.1 Introduction

The Police Department and its functioning are critical and play an important part in the State administration in terms of its responsibility to maintain law, order and security in the State. Availability of relevant and timely information is necessary, particularly in investigation of crime and in tracking and detection of criminals. The Crime and Criminal Tracking Network Systems (CCTNS) was conceptualised (June 2009) by the Ministry of Home Affairs (MHA), Government of India (GoI) under National e-Governance Plan (NeGP) to facilitate collection, storage, retrieval, analysis, transfer and sharing of data and information among police stations, State Police Headquarters and Central Police Organisations through enhanced Information Technology (IT) tools. CCTNS aims at creating a comprehensive and integrated system for enhancing the efficiency and effectiveness of policing at all levels, particularly at the police station level. It operates through a nationwide networked infrastructure with IT enabled state-of-the-art tracking system around investigation of crime and detection of criminals in real time. CCTNS also provides for a citizen's interface to provide facilities of registering online complaint by the citizens besides keeping track of the progress of the crime and criminal investigations and prosecution cases, including progress of the cases in the courts.

A common Core Application Software (CAS) was developed by the National Crime Records Bureau (NCRB), GoI through M/s Wipro Limited (Software Development Agency). The Database Server is MySQL and frontend in Web Based using Java (JDK). The CAS was shared with the State Government by customising the software according to State specific requirements by appointment of System Integrator (SI).

The CAS developed by M/s Wipro Limited provided the State for configuration, customisation to meet the specific requirements of the State. A Memorandum of Understanding (MoU) was signed (October 2009) between MHA, GoI and Government of Tripura for implementation of the project in the State. On the basis of Project Implementation and Monitoring (PIM) report submitted (November 2010) by

the State Government, the MHA released ₹ 17.81 crore during the period from November 2009 to April 2018 for implementation of the project in the State. The CCTNS was implemented in 66 police stations⁶² {out of 81 police stations including all the five Government Railway Police Station (GRPS)} during the period from September 2013 to April 2014 and was declared as Operational (Go-Live) with effect from 30 April 2014. By February 2017, the remaining police stations were also covered under CCTNS.

4.6.2 Objectives of the CCTNS project

The overall objective of the project focused on enhancing the operational efficiency and effectiveness of the police force in delivering the services. The broad objectives of the project were as under:

- a. To make the police functioning more transparent by automating the functioning of police stations;
- b. To improve delivery of citizen-centric services through effective usage of information and communication technology;
- c. To provide the investigating officers of the civil police with tools, technology and information to facilitate investigation of crime and detection of criminals;
- d. To facilitate interaction and sharing of information among police stations, districts, State and central police agencies;
- e. To keep track of the progress of investigation and prosecutions in courts; and,
- f. To reduce manual and redundant records keeping.

4.6.3 Organisational set-up

The CCTNS is being implemented in the State by (i) State Apex Committee⁶³, headed by Chief Secretary which is responsible for review of the progress of the project and to oversee the utilisation of funds; (ii) State Empowered Committee⁶⁴, headed by Director General of Police which is responsible for disbursement of funds including approval of various components and functionalities to be covered in the project, ensuring training arrangements, guidance to State Mission Team which is responsible to make the project operational; (iii) State Mission Team⁶⁵, headed by nodal officer who is entrusted with the operational responsibility of the project; and (iv) District Mission Team, headed by Superintendent of Police of the district to ensure adherence to policy directions/ guidelines of CCTNS project.

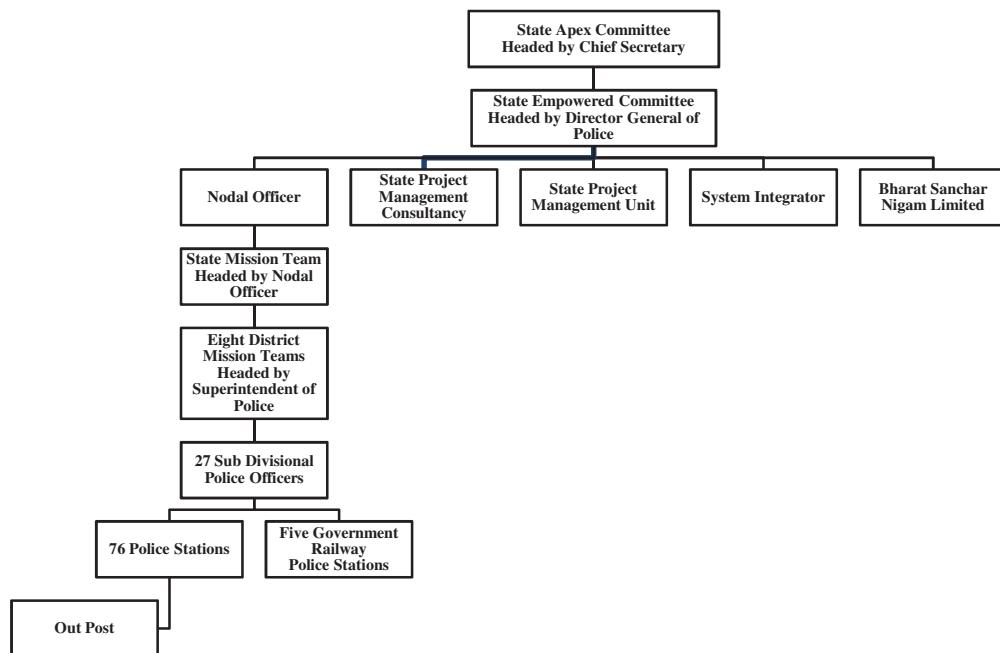
⁶² Including one GRPS

⁶³ Members of State Apex Committee: Chief Secretary; DGP; IGP (Intelligence) Principal Secretary, Home; Secretary, Finance; Secretary, IT; Director, SCRB; State Informatics Officer, NIC; Representative of GoI, MHA

⁶⁴ Members of State Empowered Committee: DGP; IGP (Intelligence); Director, SCRB; Principal Secretary, Home; Secretary, Finance; Secretary, IT; SP (Communications)

⁶⁵ Members of State Mission team: IGP (Intelligence), SP (CID), State Informatics Officer, NIC

Organisation Chart



4.6.4 Audit objectives

The audit objectives of the PA were to assess whether:

- planning process was adequate, business rules were properly mapped and services were being rendered effectively to stakeholders;
- adequate human resources were deployed and training provided effectively to the police personnel;
- infrastructure was adequate and data captured in the system was valid, complete, reliable and authorised with effective controls;
- objectives of CCTNS were achieved; and,
- IT systems were effectively monitored.

4.6.5 Audit criteria

The following sources of audit criteria were adopted for the PA:

- CCTNS guidelines and MoU signed between MHA and State Government;
- Instructions issued from time-to-time by the GoI with regard to CCTNS;
- Agreement made with State Project Management Consultancy (SPMC), BSNL, State Project Management Unit (SPMU) and System Integrator (SI); and,
- The Tripura Police Act, 2007 and Police Manual.

4.6.6 Scope of Audit and Audit Methodology

The Performance Audit (PA) covering the period 2013-18 (*i.e.* since implementation of CCTNS project) was conducted during April-August 2018. CCTNS application including implementation records of the State level nodal officer {Superintendent of

Police (SP), Criminal Investigation Department (CID)\}, two Superintendent of Police (SP) offices⁶⁶ out of eight SP offices, offices of four Sub Divisional Police Officers⁶⁷ (SDPO) out of eight SDPOs in two selected districts, eight police stations⁶⁸ out of 14 police stations under four selected SDPOs, and Agartala GRPS⁶⁹ out of five GRPS were checked in audit. In the case of procurement and installation of computer and networking hardware and digitisation of old data, the records prior to 2013-14 were also checked. Audit also examined the modules implemented and the CCTNS data stored in the State Data Centre using audit tool.

The audit objectives, criteria and scope of audit were discussed with the Director General of Police, Government of Tripura in an Entry Conference held on 17 May 2018. The draft Report was issued to the State Government in October 2018. The audit findings, conclusions and recommendations were discussed with the Principal Secretary, Home Department in the Exit Conference held on 20 December 2018. Views of the Department during Exit Conference were duly incorporated against the relevant paragraphs in this report, where appropriate.

4.6.7 Audit findings

4.6.7.1 Budget and Expenditure

CCTNS, being a 100 *per cent* centrally funded scheme, the States were provided with the required funds for the components covered under the project. For implementation of CCTNS, the State Government prepared the PIM report with the help of State Project Management Consultant and submitted (November 2010) it to the MHA for according approval and for sanctioning project funding. MHA approved (February 2011) the PIM report and sanctioned ₹ 12.49 crore for various components of the project. Subsequently, additional fund of ₹ 5.98 crore was sanctioned for appointment of State Project Management Unit (SPMU) for monitoring of the implementation of CCTNS, appointment of BSNL for network connectivity and also for covering 16 police stations where computerised system (CIPA⁷⁰) was implemented previously through NIC and 12 new police stations created after February 2011 (*i.e.* approval of PIM). The details of component-wise funds approved and expenditure incurred thereunder are shown in **Appendix 4.6.1**.

Further, it was noticed in audit that against the sanctioned amount of ₹ 18.47 crore, GoI released ₹ 17.81 crore till April 2018. Subsequently, ₹ 3.17 crore was released by the GoI in April 2018 (which has been received by the Tripura Police Computerisation Agency during July 2018 to September 2018) to meet the balance requirement of funds. The State Government had also earned an interest of ₹ 0.61 crore from saving bank account maintained by nodal officer of State Mission

⁶⁶ West Tripura and Sepahijala

⁶⁷ Bishalgarh, Jampuijala (Sepahijala District) and Jirania and Sadar (West Tripura District)

⁶⁸ Bishalgarh, Bishramganj (SDPO, Bishalgarh), Jampuijala, Takarjala (SDPO, Jampuijala), Mandai, Ranirbazar (SDPO, Jirania), West Agartala and West Agartala Women (SDPO, Sadar)

⁶⁹ GRPS are also a police station of the State Government established at different Railway Stations

⁷⁰ Common Integrated Police Application

Team. A total expenditure of ₹ 14.36 crore had been incurred for implementation of CCTNS project leaving a balance of ₹ 4.06 crore (including interest accrued of ₹ 60.92 lakh and sale of tender form of ₹ 0.02 lakh) as of July 2018 as detailed in **Appendix 4.6.1 & 4.6.2**.

4.6.7.2 Project Planning, System Integration and Operationalisation

As per project implementation strategy of CCTNS, agreed between MHA and Government of Tripura, the State was provided with CAS by MHA, which could be customised, configured and deployed through the SI to meet the specific requirements of the State. Specific roles and responsibility of MHA, Government of Tripura and SI are given in **Table 4.6.1**.

Table 4.6.1: Roles and responsibilities of Government of Tripura and SI

Name of Agency	Roles and responsibilities
Government of Tripura	Responsible for selection of State Project Management Consultant(SPMC) for preparing detailed project report (DPR) and request for proposal (RFP) for selection of SI, identifying the customisation needs, institute the Governance Mechanism in alignment with the guidelines provided by MHA and appointment of SPMU for monitoring the procurement and commissioning of hardware, data digitisation, deployment, customisation, integration and configuration of CAS, etc.
System Integrator (SI)	Configuration of CAS to meet the State's requirement, digitisation of historical data, delivery and commissioning of IT infrastructure, capacity building, coordination and management of network connectivity, handholding support, post implementation services, etc.

(i) Delays in execution of activities by the State Project Management Consultancy

As per MoU signed between MHA, GoI and Government of Tripura, SPMC was to be appointed by the State Government within 45 days of signing the MoU (October 2009) with MHA, for assisting State Government in preparation of PIM report detailing project estimates, RFP for selection of SI for the project, etc.

It was noticed in audit that appointment of the SPMC had been done (April 2010). The SPMC submitted PIM report in November 2010 and RFP in August 2011 for selection of SI. Therefore, the preparation of PIM report and RFP was delayed by nine months and sixteen months respectively with reference to timeline prescribed in the MoU signed by the State Government with MHA. As such, the process of selection of SI was also delayed by 16 months. However, the CCTNS was declared as operational (Go-Live) with effect from 30 April 2014 as against the target of August 2013 (as per agreement made with SI), with a delay of nine months.

(ii) Functioning of State Project Management Unit

M/s Ernst & Young Private Ltd. was selected (May 2012) by the GoI as the State Project Management Unit (SPMU) and appointed (September 2012) by the State Government for three years for monitoring the procurement and commissioning of hardware, networking equipment and internet connectivity, data digitisation, deployment, customisation, integration and configuration of CAS, monitoring of

operation and maintenance, *etc.* Three years' agreement period of SPMU ended in September 2015 and further seven months' extension was given (June 2017) for the period from September 2016 to March 2017 after a lapse of one year from the date of expiry of agreement period due to delay in getting approval for extension from MHA. The SPMU was paid ₹ 3.18 crore as against agreement made for ₹ 3.65 crore. While granting of SPMU extension up to March 2017, GoI stated that funds would not be provided for SPMU extension beyond March 2017 and that the project operation and maintenance would be done by the State Government by their own staff and resources. However, during the period from October 2015 to August 2016 and from April 2017 onwards, the State Mission Team headed by nodal officer monitored the implementation of CCTNS, but due to lack of proper monitoring, the data digitisation was not fully completed as discussed in succeeding **Paragraph 4.6.7.4 (x)**.

Further, the State Government entered into (May 2012) an agreement with SI to provide services which included site preparation, supply and commissioning of hardware/ software at locations covered including customisation of CAS, State Data Centre (SDC) and Disaster Recovery (DR) site, digitisation of five years' legacy data (2008-09 to 2011-2012), capacity building and training, handholding support and operation and maintenance of infrastructure for five years up to April 2019. However, SPMU submitted project monitoring reports till the end of the three years' agreement period *i.e.* up to September 2015 and other reports till the end of seven months extension period *i.e.* up to March 2017. As per monitoring reports of SPMU, data digitisation was completed for 1.06 lakh records till September 2015 as against agreement quantity of 1.52 lakh records and as per monitoring reports of March 2017, data migration was completed for 1.13 lakh records till March 2017 *i.e.* only 0.07 lakh records were digitised by the SI during the period from October 2015 to March 2017. Thereafter, no achievement was made in data digitisation till June 2018 (month of scrutiny of database). Therefore, due to absence of effective monitoring of SPMU, the data digitisation was not completed. Further, effective monitoring of the functioning of SI was also not ensured by the State mission team, which led to incomplete data digitisation.

(iii) *Functioning of System Integrator (SI)*

M/s Kerala State Electronics Development Corporation Limited (KELTRON) and its consortium partner (M/s Payoda Technologies Private Limited) was appointed (May 2012) as SI. The scrutiny of records revealed the following:

(a) *Operationalisation of Core Application Software*

The following nine important service modules relating to police functioning were to be covered in CCTNS as per implementation guidelines issued to States by MHA, GoI.

- Registration, Investigation and Prosecution Solutions
- Law and Order Solutions
- Crime Prevention Solution

- Traffic Solutions
- Emergency Response Management Solutions
- Reporting Solutions
- Human Resources Management System Solutions
- Collaboration Solutions
- Citizen and External Interfacing Solutions

These services were to be implemented through various modules and sub-modules of CAS in the State (as detailed in **Appendix 4.6.3**). The implementation of CCTNS project at police stations in Tripura had commenced with effect from September 2013 and the CCTNS was declared operational (Go-Live) with effect from 30 April 2014.

Audit examined the functioning of CAS application and observed the following deficiencies:

- (i) Although, one service module of CAS *viz.*, '**Registration, Investigation, and Prosecution Solutions**' was declared operational and being used in all police stations, it was noticed that in addition to entries made in CCTNS, manual entries of General Diary (GD)/Unnatural Deaths (UD)/ Missing Diary including registration of FIRs were being continued at all police stations. Continuance of manual record keeping was made the CCTNS an auxiliary system. Moreover, submission of investigation reports/ charge sheets to court was also continued to be done manually. However, no decision was taken (as of July 2018) by the Government to discontinue the maintenance of manual records even after a lapse of more than four years from the date of declaration of CCTNS Go-Live.

Therefore, the very purpose of reducing manual works and automating the functioning of police stations was defeated.

During the Exit Conference, the Principal Secretary stated that necessary steps would be taken to stop the manual system.

- (ii) One sub-module '**Citizen Portal**' for online registering of complaint by the citizen under service module *viz.* '**Citizen and External Interfacing Solutions**' was also declared operational. But, during scrutiny of database, it was noticed that no online complaint/ suggestion was received by any of the police stations mainly due to the fact that no citizen awareness campaign to make the masses aware of the latest feature of CCTNS, was organised by the Department. Another sub-module '**External interfacing system to interface with Courts, Jails, Hospitals, Universities, Telephone Service Providers and other external Government departments, etc.**' to facilitate electronic exchange of information under the service module '**Citizen and External Interfacing Solutions**' was not implemented till July 2018.

Therefore, lack of awareness campaign prevented the citizens from using this online citizen portal for grievance redressal. The ‘**Citizen and External Interfacing Solutions**’ was not fully implemented as of July 2018.

During the Exit Conference, it was informed by the Department that advertisements were now being done through Newspapers as well as through hoardings for online registering of complaint by the citizens. Further, it was assured that steps would be taken to get connectivity with the computerised system already implemented in the court.

- (iii) The sub module ‘**Email**’ under service module ‘**Collaboration Solutions**’ was implemented and used by the department. But, the other sub modules⁷¹ were not implemented till July 2018.

Therefore, the decision of the State Government to declare CCTNS as operational (Go-Live) from 30 April 2014 without ensuring operationalisation of the service modules conceived cannot be termed as a well thought out decision. Even after a lapse of four years since the declaration of operational (Go-Live), four service modules⁷² were not implemented and two service modules (Reporting Solution and Law & Order Solution) though implemented were not being used by the department as of July 2018. Reporting to higher authority and giving instruction to officers concerned regarding law and order and crime prevention through CCTNS were not achieved. Further, maintaining of traffic solution and HRMS solution through CCTNS were also not achieved.

(iv) Coverage of Government Railway Police Stations and Out Posts

Under CCTNS, all the five GRPS⁷³ were provided with computer and networking hardware and installed with CAS. But, internet connectivity was provided only to two GRPS⁷⁴ till July 2018.

Outposts were not covered under the CCTNS project as provision of computer and networking hardware and installation of CAS in the outposts were neither included in the RFP nor in the agreement made with SI. As such, the GD entries at outposts were being done manually.

Therefore, the very purpose of reducing manual work and automation of the Department was defeated.

During the Exit Conference, the Principal Secretary stated that all the 37 outposts would be covered under CCTNS by installation of computer hardware.

⁷¹ Police Messaging system, Bulletin Board, Case Knowledge Bank, News Group

⁷² Traffic solutions, Crime Prevention solution, Emergency Response Management solutions and HRMS solution

⁷³ Agartala, Ambasa, Dharmanagar, Manu and Teliamura

⁷⁴ Agartala and Dharmanagar

Recommendation No. 1

The Government needs to take steps for implementation and operationalisation of all the service modules of the project and also to reduce the manual work.

4.6.7.3 Capacity Building

The objective of CCTNS capacity building initiatives was to equip the direct users (police personnel) of CCTNS with the required skills and knowledge to optimally use CCTNS. As per agreement entered into (May 2012) with the SI, the SI was to provide training to police personnel to enhance the outcomes in crime investigation, criminal tracking and other core police functions and also to facilitate smooth functioning of the CCTNS.

As per time schedule given in the RFP submitted (August 2011) by SPMC, training of targeted number of police personnel was to be completed within 44 weeks from the date of receipt of CAS from NCRB. As per the agreement with the SI, the key persons of different categories (Additional Director General of Police, Inspector General (IG), Deputy IG, SP, Deputy SP, Sub Inspector, Assistant Sub Inspector and Constables) who were directly impacted by the CCTNS with respect to reviewing the police station performance through CCTNS, reviewing the reports generated by the system, carrying out the required analysis using CCTNS, were to be trained by the SI. The training was to be completed by April 2013. However, it was noticed in audit that the SI completed the training of targeted number of personnel during the period from December 2012 to August 2015.

Further, refresher training and training to the remaining Officers/ Constables by internal trainers was to be provided subsequent to the trainings imparted by the SI. But, no training was organised by the Department for the remaining police personnel till July 2018. The refresher training was also not organised by the Department till July 2018.

As such, there was a shortfall of 100 *per cent* in providing training to Group-A Officers, 28 *per cent* in Group-B Officers and 72 *per cent* in Group-C Officials and over-all shortfall of 68 *per cent* (15,035 out of 22,205) at the State level.

Therefore, the objective of capacity building for optimum use of CCTNS and thereby enhancing the outcomes in crime investigation and criminals' tracking was not fully achieved.

During the Exit Conference, it was assured by the Department that refresher training would be started shortly and fresh training would be provided after identifying the Constables among un-trained police personal.

Recommendation No. 2

Government should fix timeline for completion of training of the remaining police personnel and also to organise refresher training in order to build adequate capacity.

4.6.7.4 CCTNS Database

Access to the CCTNS database as maintained in the SDC was provided to Audit through a dummy server installed at State level nodal office (office of the SP, CID). It was observed that 48,029 FIR records, 1,20,966 crime detail records, 18,998 arrest memo records, 13,155 seizure memo records, 39,518 final reports and 27,93,950 GD entry records were available in CCTNS database.

During analysis of database using IT Audit tools, the following deficiencies were noticed:

(i) *Capturing of crime details/ arrest memo/ seizure memo records without FIR reference number or non-existence of related FIR records*

During analysis of CCTNS database, it was noticed that due to inadequate application controls 64,428 (42.83 *per cent*) crime detail records were captured without their FIR reference numbers. Similarly, 235 (1.24 *per cent*) arrest memo records and 178 (1.35 *per cent*) seizure memo records were also captured without their FIR references numbers. On the other hand, 413 (0.27 *per cent*) crime detail records, 73 (0.38 *per cent*) arrest memo records, 45 (0.34 *per cent*) seizure memo records and 145 (0.37 *per cent*) final report records were captured into the CCTNS database as of July 2018, but their related FIR records did not exist in the CCTNS database.

Therefore, capturing of crime detail records, arrest memo records, seizure memo records and final report records without FIR reference numbers and non-existence of related FIR records in the CCTNS database indicated that proper application controls were missing in the system.

(ii) *Delay in capturing of FIR records and not entering of ‘information-received date’ into the CCTNS database*

Data analysis revealed the following:

- (a) Capturing of FIR records into the CCTNS was to be done as soon as the FIR was registered in the police station. However, 722 FIRs (out of 18,373 FIRs captured into the CCTNS after implementation of CCTNS at different police stations) were captured with delays ranging from one day to more than 365 days. This indicated that FIR records were not captured in the database on real time basis.

Therefore, the objective of the CCTNS to provide online information on real time basis to the investigating officers for investigation of crime and detection of criminals was not fully achieved.

- (b) Further, due to lack of proper input validation control during capturing of FIR records, the information-received dates were required to be captured in the CCTNS, but in 42 *per cent* cases (20,273 out of 48,029 FIR records), the information-received dates were not entered into the CCTNS database. Year-wise position of FIR’s information-received dates not entered into the CCTNS are shown in **Table 4.6.2**.

Table 4.6.2: Year-wise position of FIR's information-received dates not entered into the CCTNS

Year	No. of FIR records	Information received dates found blank	
		No. of FIR records	Percentage
Up to 2012	25,977	2044	7.87
2013	4,308	831	19.29
2014	2,827	2548	90.13
2015	4,906	4885	99.57
2016	4,095	4065	99.27
2017	3,963	3963	100.00
2018	1,937	1937	100.00
Future dates	16	0	0.00
Total	48029	20,273	42.22

Existence of FIR records without information-received dates indicated that inadequacy in enforcing the application controls in the system and integrity of the data captured. Moreover, the gradual increase in the instances of non-capture of these vital data, from 90 *per cent* in 2014 to 100 *per cent* in 2018, points towards the fact that these details were not being captured deliberately.

(iii) Erroneous capturing of data in CCTNS database

FIR registration dates of 1,031 FIR records (out of 48,029 FIR records) were captured before the GD entry dates, which ranged from one day to more than 365 days.

Further, while capturing FIR records in CCTNS database (FIR Table), in addition to '**FIR registration date**' field, another field had been maintained for FIR registration year, but the database showed that registration years of 799 FIR records (797 records of digitised data) were not matching with the years as captured in '**FIR registration date**' field. Similarly, in 633 seizure memo records (out of 13,155), the data as captured in the '**seizure registration year**' field were not matching with the years as captured in '**seizure date**' field. Few instances of both the cases are shown in **Appendix 4.6.4**.

Therefore, the capturing of different years in '**registration year**' field and '**registration date**' field indicate that validation controls in the system was inadequate.

(iv) Capturing incorrect FIR numbers or higher FIR numbers with FIR dates earlier than previous FIR dates

As per CCTNS application software, registration number and date for FIR was not required to be entered in the system and was to be captured automatically. However, CCTNS application system also allowed capturing of the FIR registration number and date manually. During analysis of database, it was noticed that FIR registration numbers and dates were captured manually at all police stations. However, due to lack of proper input validation control, the registration dates of 26 FIRs (out of 48,029 FIRs) were captured earlier than the registration date of the immediate preceding FIR (*i.e.* backdate) (as detailed in **Appendix 4.6.5**).

Further, in some cases, FIR registration numbers entered were abnormally higher than the FIRs registered on the same date or immediate previous registration dates. Few instances are shown in **Table 4.6.3.**

Table 4.6.3: Instances where abnormal FIR registration numbers captured in the CCTNS database

Name of Police station	Previous FIR No. and date		Post FIR No. and date	
	FIR No.	FIR date	FIR No.	FIR date
Lefunga PS	26	21-11-2015	9000	12-12-2015
Bisramjang PS	33	19-05-2012	3301221	19-05-2012
Jirania PS	102	25-12-2011	1294	25-12-2011
West Agartala PS	49	01-03-2009	500001	01-03-2009
	172	09-08-2009	472	09-08-2009
	210	07-09-2009	20801	07-09-2009
	245	13-10-2009	20501	14-10-2009

This also indicates inadequate application controls in the system for manual entry of FIR registration numbers and dates, thereby defeating the very purpose of automation of policing functions under CCTNS to ensure the transparency in registration of FIRs promptly after receipt of complaint from public.

(v) All FIRs not captured into the CCTNS database

The FIR registration numbers are always maintained serially and start with serial number one for each calendar year. During analysis of database, Audit observed that some FIR numbers were found missing in the database. As such, there were gaps between the FIR serial numbers. The instances of gaps between FIR serial numbers occurred on 2,112 occasions (1,953 occasions related to digitised data) at different police stations. Due to inadequate input validation control, the application system has accepted gaps between the FIR serial numbers. Few instances are shown in **Appendix 4.6.6.**

Further, Audit observed that all FIRs were not entered into the CCTNS. While comparing the manual records with CCTNS database, it was noticed in audit that 10,323 FIRs were registered during the period from 2013 to 2017 in 27 police stations of two districts selected for audit (West Tripura and Sepahijala), whereas only 7,805 FIRs existed in the database pertaining to that period under those police stations. As such, there was short capturing of 2,518 FIRs in CCTNS database (as detailed in **Appendix 4.6.7**).

Therefore, incomplete data render the database unreliable, thereby defeating the very purpose of implementing the CCTNS.

(vi) Synchronisation date not captured in the database of State Data Centre

Whenever data captured in local servers kept at different police stations were synchronised to the server of SDC, the synchronisation dates and time were to be captured into the tables concerned where data was synchronised, to monitor and ensure that data captured at police stations were synchronised at SDC on real time basis. Analysis of database revealed that synchronisation dates of different types of

records ranging from 2 to 57 *per cent* were not captured into the database. The details are shown in **Table 4.6.4**.

Table 4.6.4: Synchronisation dates of different records not captured into the database

Name of Tables	No. of records	No. of records for which synchronisation dates not captured	
		Number	Percentage
FIR	48,029	27,410	57
Arrest memo	18998	3405	18
Final report	39,518	10561	27
Crime Details	1,50,433	20463	14
Seizure Memo	13,155	543	04
Missing diary	2481	77	03
UD entry	4172	112	03
GD entry	27,93,958	68,564	02

Further, synchronisation dates of 1,10,592 GD entry records were captured (GD entry table) in the central database maintained at SDC before GD entry dates and time, which ranged between one hour and 18,105 hours (*i.e.* up to 755 days). The police station wise position of GD entry records for which synchronisation dates and time were captured earlier than GD entry dates and time are shown in **Appendix 4.6.8**.

Audit observed that it had happened due to mismatch of the dates and time as fixed in the central server of SDC with the dates and time as fixed in the local servers maintained at different police stations.

Therefore, capturing of inaccurate information in the database renders the database unreliable, defeating the very purpose of implementing the CCTNS.

(vii) Description of place of occurrence and details of physical evidence recovered or seized from the scene of crimes not captured into the CCTNS

In respect of the capturing of crime detail records into the CCTNS database, it was seen that though provisions for capturing description of the place of occurrence and description of physical evidence from scene of crime recovered or seized for the purpose of investigation were available in the CCTNS (Crime detail table), those data were not captured into the Crime detail table. Therefore, the main objective of providing information to facilitate investigation of crime and detection of criminals remained un-achieved.

(viii) Weakness in CAS Access Controls

Logical access controls are aimed at protecting computer resources (data, programmes and terminals) against unauthorised access attempts. Password and biometric finger print are an important aspect of computer security. It was observed that there was no documented access policy.

The SI was to maintain access controls to protect and limit access to the authorised End Users of the State. A role-based access was to be provided in the system. The system must be able to capture and store the data of user's attempts to access particular module/ sub-module of the system to which SI had defined the access.

In CCTNS, all users were provided role based access and assigned unique login-id and password to access the system. The detailed information of users was captured in “user info” table. Similarly, the roles (tasks) assigned to each user and logins made in the system were also captured in ‘roles’ and ‘login’ tables.

Scrutiny of the data of ‘user info’ table, ‘role’ table and ‘login’ table maintained in the CCTNS database revealed the following:

- a. Eight hundred and three out of 2,123 unique users logged into the system, but no detailed information of users were found captured in the ‘user info’ table.
- b. Similarly, 110 users logged into the system 456 times, but the role assigned to them were not found captured in the ‘role’ table.
- c. Out of 96,481 login records, the login dates of 13,596 login records in respect of 1,635 unique users were not found captured in the ‘login’ table.

The above deficiencies indicated that the access controls were not enforced adequately in the system. This made the system vulnerable, as the users’ identity could not be ascertained.

(ix) *Non-generation of Reports*

The objective of maintaining centralised database was to fulfil the requirement of different entities as per their requirement. The police stations prepared monthly reports about crime for reporting to district SP offices.

It was noticed in audit that CCTNS had not been used by the eight police stations of two sampled districts for generating the required monthly reports from the CCTNS and was being done manually. Similarly, other higher offices like district SP offices, four SDPOs of two sampled districts were also not generating any reports from the CCTNS. However, no decision about generating and sending of reports to higher authorities and courts mandatorily through online CCTNS was taken by the Government even after a lapse of more than four years from the date of declaration of CCTNS as operational (Go-Live).

Therefore, the objective of automating functioning of police stations was not achieved as the preparation and sending of crime detail reports were still being done manually.

(x) *Data digitisation and migration to CCTNS database*

As per agreement with SI, an estimated 1.52 lakh historical records pertaining to the years 2008-09 to 2011-12 (FIR, crime details, arrest memo, seizure memo, final form and court disposal) were to be digitised and migrated into CCTNS database within stipulated time of 14 weeks from date of receipt of CAS from the NCRB (October 2011). Agreement with the SI was concluded in May 2012 and as such, the digitisation of old data was to be completed within 14 weeks counting from May 2012 (*i.e.* date of agreement). But, the Department provided only 1.13 lakh records physically for digitisation and accordingly, the SI digitised 1.13 lakh historical

records and migrated them into the CCTNS database up to June 2018. The details of records digitised and migrated into CCTNS are shown in **Table 4.6.5**.

Table 4.6.5: Details of records digitised and migrated into CCTNS

Sl. No.	Name of records digitised	Estimated No. of records to be digitised	No. of records actually digitised
1.	FIR	30,000	29,656
2.	Crime details	30,000	29,383
3.	Arrest Memo	30,000	14,373
4.	Seizure Memo	30,000	9,764
5.	Final Form	30,000	29,711
6.	Court disposal	1,850	0
Total		1,51,850	1,12,887

Further, while comparing the historical data of manual records with CCTNS database, Audit noticed that 8,576 FIRs were registered during the years 2008-09 to 2011-12 in 13 police stations of two sampled districts, whereas, only 7,167 FIRs existed in the database pertaining to that period under those police stations. As such, there was short capturing of 1,409 FIRs in CCTNS database (as detailed in **Appendix 4.6.9**).

On the other hand, in some cases, FIR registration numbers captured digitally were greater than the last FIR number manually registered during a calendar year at the police station concerned. A few instances are shown in **Table 4.6.6**.

Due to lack of proper monitoring of the Department and agency (SPMU), short entries occurred and erroneous entries were not rectified.

Table 4.6.6: Instances of FIR registration numbers captured higher than the last FIR number registered manually

Police Station	Year of FIR	Last FIR No. as per manual records	FIR No. exist in the database
Bishramganj	2009	54	159, 169
	2010	51	118
	2011	93	94, 125, 129, 131, 140, 141, 143, 152, 164, 175
	2012	85	110, 149, 163, 165, 222, 251
West Agartala	2009	337	338, 339, 472
Takarjala	2011	28	29

Further, analysis of digitised data revealed the following:

- (a) 486 seizure memo records were digitised with FIR registration number “zero”, 9,764 seizure memo records were digitised with seizure date ‘zero’, 87 FIR records were digitised twice (as detailed in **Appendix 4.6.10**) and 16 FIR records digitised with FIR dates higher than dates of entry made in the CCTNS (as detailed in **Appendix 4.6.11**).
- (b) In 904 FIR records, though the FIR registration numbers were captured higher than the last registered FIR, their FIR registration dates were captured earlier than that of the last FIR registration dates (as detailed in **Appendix 4.6.12**).

However, the data as digitised and migrated into CCTNS was required to be verified by the Department and were to be monitored by the SPMU and Governance

committees constituted for implementation of CCTNS (discussed in **Paragraph 4.6.8.1**). But, the above deficiencies indicated that the digitisation of historical records and their migration into the CCTNS was not properly verified by the Department and was not properly monitored by the SPMU/ Governance committees. Resultantly, incorrect historical data were captured in the CCTNS and all FIR records of targeted periods (2008-12) were also not digitised.

Therefore, incorrect data digitisation and non-digitisation of all FIR of targeted periods made the database incomplete and unreliable.

During the Exit Conference, it was assured that the application system would be reviewed to mitigate the above deficiencies by engagement of technical experts through outsourcing.

Recommendation No. 3

Steps may be taken to ensure completeness and accuracy of database.

4.6.7.5 Poor performance of internet connectivity and non-imposition of penalty

As per agreement made with BSNL (April 2012), the network connectivity was to be provided at all police stations, higher offices and State Data Centre (SDC). Accordingly, out of connectivity required for 125 locations, internet connectivity was provided at 103 locations by the BSNL⁷⁵ and 16 locations were connected through SWAN maintained by the NIC. It was decided in a meeting (17 January 2018) of State Empowered Committee that out of six remaining locations, internet connectivity was to be provided through Optical Fibre Connection (OFC) at three locations and through Rail network connection at three GRPS. But, internet connection in six locations had not been provided till July 2018 for which reasons were not found on record.

The agreement also stipulates imposition of penalty of two times of rental value for downtime⁷⁶ beyond the permissible downtime limit for not meeting the desired service levels⁷⁷.

For monitoring of the uptime internet connectivity, the Department is to obtain uptime reports from the BSNL. However, the uptime reports were also generated by the department through SI by using Network Monitoring System (NMS) tool. It was noticed from the uptime⁷⁸ reports of BSNL that though there was no shortfall during the years 2013-14 and 2014-15, there was shortfall in maintaining prescribed uptime internet connectivity at three locations⁷⁹ during the year 2015-16. For the year

⁷⁵ Through Virtual Private Network over Broad Band (VPNoBB) at 94 locations, through World-wide Interoperability for Microwave Access (WiMAX)/ Very Small Aperture Terminal (VSAT) at seven locations and through Multiprotocol Level Switching (MPLS) at two locations

⁷⁶ Non-availability of internet

⁷⁷ 97 per cent uptime for VPNoBB, 96 per cent uptime for WiMAX/VAST and 99 per cent uptime for MPLS connections as prescribed in the agreement

⁷⁸ Availability of internet

⁷⁹ Karbook PS : 95.99 per cent uptime with 351 hours downtime, Killa PS : 90.13 per cent uptime with 864 hours downtime and Panisagar PS: 94.06 per cent uptime with 520 hours downtime

2016-17 (up to December 2016), no uptime reports had been submitted by the BSNL, but as per uptime reports generated by the SI for monitoring availability of internet, the prescribed uptime (*97 per cent*) was not found maintained in any of the 91 locations where internet service was provided by the BSNL through VPNoBB. However, availability of uptime internet at remaining 14 locations was not determined in the reports generated by the SI. The Department paid rental charges for ₹ 94.19 lakh to BSNL for the period from the date of commissioning of each connection to March 2017. A penalty of ₹ 0.87 lakh was to be imposed for three locations for the year 2015-16 and ₹ 19.79 lakh for 91 locations for the year 2016-17 (up to December 2016). But, no penalty was imposed by the Department against the service provider for not meeting the desired service levels as stipulated in the agreement.

Further, it was noticed from uptime reports generated by the SI that during the period from April 2017 to March 2018, the percentage of uptime was even below *50 per cent* in 44 to 77 locations (out of 94 VPNoBB connected locations). However, no payment was made to the BSNL for that period (as of July 2018). The instances point towards poor internet connectivity at police stations and higher offices⁸⁰.

Hence, due to poor internet connectivity, the sharing of information among police stations and higher offices was not achieved.

During the Exit Conference, it was clarified by the Department that the up-time report generated by the SI was not based on up-time status on 24X7 basis. However, actual uptime would be re-assessed and permissible penalty would be imposed at the time of releasing next payment to BSNL. Moreover, scope for SWAN/ National Optical Fibre Network (NOFN) connectivity would be explored.

Recommendation No. 4

Government may ensure prescribed uptime internet connectivity at all police stations and higher offices besides providing adequate funds for repair and maintenance of the system. The penalty for not meeting the desired uptime internet connectivity may also be imposed against the service provider.

4.6.7.6 Procurement and installation of computer hardware

An amount of ₹ 2.83 crore was approved by MHA for procurement and installation of computer hardware for police stations and higher offices on the basis of PIM report of the State Government. Out of that, an expenditure of ₹ 2.22 crore was incurred for procurement and installation of computer hardware as per the agreement with SI and the remaining amount was lying un-utilised.

Scrutiny of record revealed the following deficiencies:

⁸⁰ SDPOs, SPs and DGP offices

(i) *Electronic pens provided at Police Stations were not put to use*

Electronic pens (one pen for each police station) for use by the investigating officers during investigation to capture data at the scene of crime had been issued to 69 out of 81 police stations at a cost of ₹ 5.43 lakh (@ ₹ 7,875 per pen).

But, during visit of eight police stations selected in audit, it was noticed that the electronic pens were not put to use.

As such, the pens which were provided to eight police stations were lying unutilised and similar fate of other 61 electronic pens cannot be ruled out; thereby, defeating the very purpose for which these pens were procured.

(ii) *Computers and network hardware lying out of order due to non-availability of maintenance fund*

As per MoU signed between GoI and State Government, the State Government had to bear the additional cost for effective implementation of the project, which had not been provided for in approved project cost. However, no maintenance fund was allocated by the State Government.

As per information furnished to audit, hardware⁸¹ valued at ₹ 34.89 lakh were out of order and lying idle at different police stations and higher office (July 2018) for want of maintenance indicating that CCTNS was not a priority of the State Government.

It was noticed in audit that State Government had not provided any fund for repair and maintenance of computers and peripherals for smooth functioning of CCTNS. This indicates that the CCTNS is not a priority of the State Government.

(iii) *Non-maintenance of IT Assets Registers*

As per MoU signed between State Government and GoI (October 2009), the State Government was to maintain a record in the form of a register for permanent or semi-permanent assets acquired under CCTNS fund provided by the GoI. Further, a list of assets acquired was also required to be submitted at the end of each financial year by the nodal officer to MHA.

The State nodal officer was to maintain Assets Register for assets acquired under CCTNS fund for sending a list of assets to GoI and also for monitoring its repair and maintenance.

It was noticed in audit that the State nodal officer neither furnished the list of assets to GoI nor maintained any Assets Register for the assets acquired under CCTNS fund.

Moreover, annual physical verification of computers and other hardware installed under CCTNS was also not done either by the State level nodal officer or by the district SPs.

⁸¹ 24 per cent of desktop computers (107 out of 439 Nos.), 10 per cent of printers (21 out of 218 Nos.), 32 per cent of UPS (37 out of 115 Nos.) and 15 per cent of network switches (17 out of 115 Nos.)

Recommendation No. 5

Government needs to take steps to get adequate fund for maintenance and repairs to ensure smooth function of computer and hardware acquired under CCTNS.

4.6.8 Monitoring

4.6.8.1 Monitoring by SPMU

SPMU was engaged (September 2012) at a cost of ₹ 3.31 crore for a period of three years for providing management services for overall implementation of CCTNS in the State. Responsibilities of SPMU included supporting the State in monitoring the compliance of contractual obligations of the SI, monitoring the deployment, customisation, integration and configuration of CAS, data digitisation, monitoring of the procurement, deployment and commissioning of necessary hardware, networking equipment and internet connectivity. Although, CCTNS was declared as Go-Live from 30 April 2014 yet, internet connectivity to all police stations was not achieved till July 2018. The digitisation of all historical crime records of targeted period (2008-12) was not fully achieved. Further, existence of incorrect FIR dates in digitised data and seizure memo records with FIR reference number “zero” in CCTNS database indicated that the data digitised by the SI was not properly verified by the SPMU.

Thus, non-completion of digitisation of all historical crime records of targeted periods and digitisation of incorrect data indicated that monitoring by the SPMU was not effective.

4.6.8.2 Monitoring by the Governance Committees

As per MoU signed between Government of Tripura and GoI (October 2009), Government of Tripura was to constitute Governance Structure for monitoring and review of the progress of the implementation of CCTNS and to ensure meetings as per the MHA guidelines. The State Government constituted four committees, but the prescribed meetings were not held which indicated the implementation of CCTNS had not been effectively monitored by the committees.

During 2013-14 to 2017-18, only five meetings (as against the required 20 meetings) and 13 meetings (as against the required 60 meetings) were held by the State Apex Committee and State Empowered Committee respectively. Similarly, out of the required 60 meetings to be held by the District Mission team of each district, only one to five meetings were held by the District Mission team during 2013-18. It was noticed in audit that the issues discussed in the meetings included providing internet connectivity, monitoring and verification of digitised data, installation of computer hardware and providing training to police personnel.

Therefore, non-achievement of performance of internet connectivity at desired level in all the police stations, non-completion of digitisation of all historical crime records of targeted periods (2008-12) and capturing of incorrect data, and non-capturing of

description of physical evidence recovered/ seized from the scene of crime for investigation indicated lack of monitoring by the Governance committees.

4.6.8.3 Non-achievement of objectives of CCTNS

All the services modules as envisaged in the CCTNS guidelines issued to states were not implemented as of July 2018. Out of nine service modules, four service modules *viz.* Traffic Solutions, Crime Prevention Solution, Emergency Response Management Solutions and HRMS Solution were not implemented while two service modules *viz.* Reporting Solutions and Law & Order Solution were implemented but were not being used by the Department. The objectives of CCTNS were not achieved as discussed below:

Objective of CCTNS: Make the police functioning more transparent by automating the functioning of police stations and reduce manual and redundant records keeping;

Status of achievement: Though the entries made in CCTNS, manual entries of General Diary (GD)/ Unnatural Deaths (UD)/ Missing Diary including registration of FIRs were being continued at all police stations. Outposts were not covered under CCTNS, which led to the GD entries at Outposts being done manually. Therefore, the very purpose of reducing manual works and automating the functioning of police stations and out posts was defeated. The details are discussed in **Paragraphs 4.6.7.2 (iii) (a) (i)** and **4.6.7.2 (iii) (a) (iii)**.

Objective of CCTNS: Improve delivery of citizen-centric services through effective usage of information and communication technology;

Status of achievement: One sub-module ‘**Citizen Portal**’ for online registering of complaint by the citizen was implemented, but no online complaint had been received by any of the police stations due to lack of citizen awareness campaign. The details are discussed in **Paragraph 4.6.7.2(iii)(a) (ii)**.

Objective of CCTNS: Keep track of the progress of investigation and prosecutions in courts;

Status of achievement: Sub-module ‘External interfacing system to interface with Courts, Jails, Hospitals, Universities, Telephone Service Providers and other external Government departments, *etc.*’ to facilitate electronic exchange of information under the service module ‘Citizen and External Interfacing Solutions’ was not implemented till July 2018. Resultantly, keeping track of the progress of investigation and prosecution in courts was not achieved. The details are discussed in **Paragraph 4.6.7.2 (iii) (a) (ii)**.

Objective of CCTNS: Facilitate interaction and sharing of information among police stations, districts, State and central police agencies;

Status of achievement: As per uptime reports generated by SI, during the period from April 2016 to December 2016, the prescribed uptime (*97 per cent*) was not found maintained in any of the 91 locations where internet service was provided by

the BSNL through VPNoB, and during the period from April 2017 to March 2018, the percentage of uptime was even below 50 *per cent* in 44 to 77 locations (out of 94 location connected through (VPNoB)). However, no penalty was imposed by the Department against the service provider. The sharing of information among police stations and higher offices was not achieved due to poor internet connectivity. The details are discussed in **Paragraph 4.6.7.5**.

Objective of CCTNS: Provide the investigating officers of the civil police with tools, technology and information to facilitate investigation of crime and detection of criminals

Status of achievement: Providing the investigating officers of the civil police with information to facilitate investigation of crime and detection of criminals was not achieved due to the following:

- The database exists with 64,428 crime detail records, 235 arrest memo records and 178 seizure memo captured without their FIR reference numbers. On the other hand, 413 crime detail records, 73 arrest memo records, 45 seizure memo records and 145 final report records having FIR reference number, but the FIRs were not existing in the database. Further, information-received date of 20,273 FIR records (out of 48,029 FIRs) were not captured in the database. The place of occurrence and description of physical evidence from the scene of crime recovered or seized were not captured into the database. CCTNS application system accepted FIR registration dates of 1,031 FIR records (out of 48,029 FIR records) before the GD entry dates. There were gaps between FIR serial numbers in 2,112 occasions. (1,953 occasions related to digitised data) in CCTNS database. Besides, there were incomplete and incorrect data in the digitised historical records. The details are discussed in **Paragraph 4.6.7.4 (i) to 4.6.7.4 (vii)**.
- One hundred and ten users logged into the system 456 times, but the role assigned to them were not found captured in the ‘role’ table. Eight hundred and three users (out of 2,123 unique users) logged into the system, but no detail information of users was found captured in the ‘user info’ table. In the ‘login’ table, 13,596 login records (out of 96,481 login records) in respect of 1,635 unique users were not found captured thereby making the CCTNS system vulnerable. The details are discussed in **Paragraph 4.6.7.4 (viii)**.

4.6.9 Conclusion

Out of nine service modules as envisaged in the CCTNS Guidelines issued to the States, the Department implemented three modules partially (July 2018) through SI. SI had also implemented data digitisation partially.

Service modules *viz.* Law and Order Solution, Traffic Solutions, Crime Prevention Solution, Emergency Response Management Solutions, Reporting Solutions and HRMS Solution were not implemented. No complaint was received from citizen through web portal due to absence of citizen awareness programme.

BSNL had been the major roadblock in the project as it failed to provide the desired up-time internet connectivity.

Computer and peripherals were lying out of order due to non-provision of any fund for their repair and maintenance. The objective of capacity building was not fully achieved, as 68 *per cent* of police personnel remained untrained.

Therefore, despite incurring an expenditure of ₹ 14.36 crore, the objectives of the CCTNS project largely remained unachieved.

Recommendation No. 6

State Government may consider taking steps for:

- a. implementation and operationalisation of all the service modules of the project and to ensure completeness and accuracy of database;*
- b. ensuring prescribed up-time internet connectivity at all police stations and higher offices besides providing adequate funds for repair and maintenance of the system;*
- c. fixing timeline for completion of training of the remaining police personnel and also to organise refresher training in order to build adequate capacity building.*

Home (Jail) Department

4.7 Prison safety and prisoners released on parole

4.7.1 Introduction

Prisons are meant to confine prisoners and keep them in safe custody. Apart from providing custodial care to prisoners and isolating them from the community at large, the Home (Jail) Department also undertakes programmes aimed at reforming and rehabilitation of prisoners as part of social reclamation. There are 14 Jails⁸² in the State having capacity to accommodate 2,253 prisoners against which, there were 1,032 prisoners including 508 under trials, 523 convicts and one arrested under National Security Act, lodged in jails as on 31 October 2018.

4.7.2 Scope and objectives of audit

Records of Kendriya Sansodhanagar, Tripura (KST), Bishalgarh and three⁸³ out of 13 jails for the period from April 2013 to March 2018 were test checked during October-November 2018 with the objective of ascertaining the deficiencies in prisons safety and implementation of provisions of rules regarding custody and detention of prisoners.

4.7.3 Audit Methodology

The records relating to release of prisoners on parole, escape of prisoners and prison safety maintained in concerned jails were test checked. Replies of the Superintendents, wherever received, were incorporated in the audit observations, which were also discussed with the Principal Secretary to Government of Tripura (GoT), Home (Jail) Department in the Exit Conference held on 4 February 2019. The responses received in Exit Conference and replies of the Department have suitably been incorporated in the paragraph.

4.7.4 Audit findings

The important points noticed in the course of audit are discussed in the succeeding paragraphs.

4.7.4.1 Prisoners released on parole and escaped from prisons still at large

A. Parole jumping

As per Section 31 A (1) of the Prisoners (Tripura Amendment) Act, 1979, prisoners are eligible for temporary release for one month at a time, on parole⁸⁴, who, having been sentenced to imprisonment for a term of two years or more have actually undergone imprisonment for not less than one year and under Section 31 B (1) *ibid*

⁸² One Kendriya Sansodhanagar (KST), two district jails, 10 Sub-Jails and one female jail in the complex of KST.

⁸³ Udaipur District Jail, Sonamura Sub Jail and Kamalpur Sub Jail

⁸⁴ Parole means leave earned by the convict after completion of a specified period of sentence as provided by the Act and includes the period of release allowed by the State Government in the Home (Jail) Department under Section 31 (A)(1) and 31 (B)(1) of the Act.

not exceeding two years provided that he has been sentenced to undergo rigorous imprisonment for ten years or more and he has served at least five years of his sentence excluding remission of his sentence but including the period of detention, if any, spent by him during trial and the period spent on temporary release on parole under section 31 A provided further that in both the cases before a prisoner is released he shall have to execute a bond with or without sureties as the State Government or other authority making the order of release may determine, for good behaviour during the period of release and for observing the conditions of the release.

Rule 3 of the Prisoners (Release on Parole) Rules, 1998 framed under Prisoners (Tripura Amendment) Act, 1979 further stipulates that prisoner may apply for release on parole in prescribed Form-I to the Inspector General of Prisons (IGP), Tripura through the Superintendent of the respective jail. On receipt of the application with descriptive roll, if the IGP is satisfied, he shall obtain a report from the District Magistrate of the respective district about the antecedents, family conditions of the prisoners and other information as he may think proper for consideration. After obtaining the report from the District Magistrate, the IGP shall forward the application to the Secretary, Home (Jail) Department, GoT for consideration of the Government's approval. The State Government may cause further inquiry on any matter through any agency as he thinks necessary for his satisfaction and thereafter may accord approval for releasing the convict on parole. Rule 10 (1) *ibid* further stipulates that after the parole period is over, prisoners released on parole are required to surrender himself to the Officer-in-Charge of the prison from which he was released. If the prisoner does not surrender himself, he may be arrested by the police without warrant and shall be remanded to undergo the remaining portion of his sentence and shall be punishable under Section 46 of the Prisoners Act, 1894 as if he has committed a prison offence.

During 2013-18, in test checked jails, a total of 156 prisoners were temporarily released on parole after obtaining surety bonds. Of these, 154 prisoners reported back within the permissible period, as detailed in **Table 4.7.1**.

Table 4.7.1: Details of prisoners released on parole still at large (November 2018)

Year	Prisoners released	Prisoners reported back	Prisoners did not report back
2013-14	59	59	Nil
2014-15	28	26	02
2015-16	25	25	Nil
2016-17	25	25	Nil
2017-18	19	19	Nil
Total	156	154	02

Source: Information furnished by the Department

The jail-wise detail of prisoners is given in **Appendix 4.7.1**. which indicated that three prisoners (including one convict who did not report back within due date *i.e.* June 2006) were still absconding (January 2019).

Further scrutiny revealed as follows:

- (i) Prisoners (Release on Parole) Rules, 1998 did not specify the reason on the basis of which prisoners can apply for parole. However, test check of applications submitted by the prisoners revealed that prisoners had applied for parole on the ground of house repairing, admission of children to school/ college, delivery of wife and treatment of father/ mother. There is no provision in the Rules to check the genuineness of the reason on the basis of which prisoners had applied for parole though in all the three cases where convicts did not report back, Superintendent, KST confirmed the facts from concerned District Magistrate and Collectors.
- (ii) Act and Rules did not specify the amount of sureties to be executed by the prisoner before being released on parole. However, during test check, it was noticed that in all the three cases personal bond with two sureties of ₹ 5,000 each only were executed by the convicts as mentioned in the parole orders issued by the Home (Jail) Department.

Thus, in view of meagre amount of sureties, Act and Rules could be reviewed in respect of prisoners convicted for serious offences.

B. Escape of prisoners

Model Prison Manual (MPM), 2003, communicated by the Ministry of Home Affairs, Government of India recommends for installation of Close Circuit Television (CCTV), construction of watchtowers, power fencing, adequate guards and security staff, etc. as measures to prevent prisoners escaping from custody.

Audit observed that:-

- (i) In Kendriya Sansodhanagar, Tripura (KST), Bishalgarh, three prisoners had escaped from jail in October 2016 by scaling main perimeter wall of 20 feet height with the help of Galvanised Iron (GI) pipe who could not be traced as yet (January 2019). After the incident, a disciplinary proceeding had been initiated against three prison staff⁸⁵ in January 2017 and March 2017 for negligence. A penalty of reduction of pension by 7.5 per cent for a period of three years had been imposed (February 2018) upon the Deputy Superintendent from the date of his superannuation (July 2017).

In course of audit, it was noticed that in other two cases⁸⁶ a disciplinary proceeding was drawn up in January 2017. In this connection, Sub-Divisional Magistrate (SDM), Bishalgarh, appointed (March 2017) as Inquiry Authority (IA), had submitted inquiry report in October 2017 but the Inspector General of Prisons (IGP) had rejected (December 2017) the inquiry report and its findings due to infirmities in the inquiry report and ordered for further inquiry. In April 2018, the IA intimated that he could not initiate the inquiry due to Assembly Election 2018 and he had been transferred to the office of the District

⁸⁵ Deputy Superintendent, Head Warder and one Warder

⁸⁶ Sri Abhiram Majumder, Head Warder and Sri Ashu Kumar Jamatia, Warder

Magistrate & Collector, West Tripura as Senior Deputy Magistrate. In May 2018, the IA had been changed and the present SDM, Bishalgarh was appointed as IA. In March 2018 and subsequently in December 2018, Presenting Officer had also been changed. IA did not submit any report till January 2019.

Thus, the inquiry was under process as of January 2019 as the authority did not fix any timeframe in the order of appointment of IA to complete the inquiry.

- (ii) In Udaipur District Jail, during lockup at the evening on 27 April 2015, one Under Trial Prisoner (UTP)⁸⁷ was found missing. A Disciplinary Proceeding (DP) had been initiated against five prison staff⁸⁸ in September 2015 for gross negligence in their duties. The DP was under process as of January 2019. On receipt (27 April 2015) of information from the Superintendent, Udaipur District Jail, regarding escape of the UTP to Bangladesh, the Officer-in-charge of Radhakishorepur Police Station registered the case on the same day and submitted a charge sheet on 31 July 2015 under Section 224 Indian Penal Code (IPC). Subsequently, after taking cognizance of the case, the Ld. Court of Judicial Magistrate 2nd Class cum Civil Judge (Jr. Division) Udaipur, Gomati District, Tripura issued warrant against the escaped accused with a request to the Superintendent of Police, Gomati District to initiate extradition proposal with Bangladesh for extradition of the accused. The preparation of extradition proposal as per guideline of the Ministry of External Affairs, Government of India (GoI) was under process as on December 2018.

After the incidents, though CCTV was installed in KST but facilities of CCTV could not be utilised as no person was posted for live monitoring and due to non-functional cameras, as discussed in **Paragraph 4.7.4.2**. This indicates that the security arrangements were inadequate.

It was noticed that out of seven absconding prisoners (three who jumped parole and four absconding), six were involved in heinous crimes and had been sentenced to life imprisonment. Superintendents of the jails concerned had requested the Officer-in-Charge of the local police stations for the prisoners' immediate arrest and prosecution after getting information about their escape/ expiry of parole.

In case of three convicts who jumped parole, neither General Diary (GD) entry was made nor was any case registered in any police station.

⁸⁷ Md. Tabakul Islam, S/o Sattar Ali of Tikkar Char under PS-Kotowali, District- Kumilla, Bangladesh.

⁸⁸ Head Warder and four Warders

However, in connection with three escaped prisoners, one GD entry was made (21 October 2016) in the Bishalgarh Police Station and FIR had been lodged on 21 October 2016 under Section 224/ 34 of IPC⁸⁹. Police Department had submitted (May 2017) charge sheets in the court of law against the three convicts showing them as absconding. IGP had requested Superintendent of Police, Sepahijala District (November 2018) and Additional Director General of Police (January 2019) to form a special task force to track and catch the convicts who had escaped from KST. However, the jail authorities did not make any correspondence with Home (Police) Department regarding the three prisoners who did not report back after expiry of parole. The Home (Police) Department also did not communicate the whereabouts of the absconders to the jail authorities till January 2019.

Therefore, due to lack of action by both Home (Jail) and Home (Police) Department, offenders were at large and could pose a serious threat to society and law and order.

During Exit Conference, while accepting the audit observation, Principal Secretary stated that amendments to both the Prisoners (Tripura Amendment) Act, 1979 and Prisoners (Release on Parole) Rules, 1998 were in drafting stage. The Principal Secretary also assured audit that they would co-ordinate with the Home (Police) Department for the arrest of the escaped prisoners who are still at large.

4.7.4.2 Prison safety

Section 55 of the Prisons Act, 1894 (as modified up to 01 January 1957) provides that it is the responsibility of the Jail Superintendent to undertake effective measures to ensure the safe custody and security of the prisoners. Section 24 *ibid* stipulates that whenever a prisoner is admitted in the prison, he shall be searched and all weapons and prohibited articles⁹⁰ be confiscated from him.

A. Inadequate control over entry of prohibited items

In KST, test check of Main Head Warder report book registers and information provided to audit, showed that prohibited articles like mobile phones, currency, ganja (marijuana), gas lighter, gold ornaments, rope, cooked meat, scissors, blades, match box, etc. were seized from prisoners. The incidents of seizure pointed to the need for review and strengthening of the ingress and egress procedures for prisoners and their proper search each time they enter after having left the jail premises for court appearances, medical treatment, etc. The procedure in respect of visitors also needed review.

⁸⁹ **Section 224 IPC:** Whoever intentionally offers any resistance or illegal obstruction to the lawful apprehension of himself for any offence with which he is charged or of which he has been convicted, or escapes or attempts to escape from any custody in which he is lawfully detained for any such offence, shall be punished with imprisonment of either description for a term which may extend to two years, or with fine, or with both.

Section 34 IPC: When a criminal act is done by several persons in furtherance of the common intention of all, each of such persons is liable for that act in the same manner as if it were done by him alone.

⁹⁰ “Prohibited article” means an article the introduction or removal of which into or out of a prison is prohibited by any rule under this Act.

During Exit Conference while accepting the audit observation, Principal Secretary stated that instruction would be issued for proper checking of prisoners each time they enter after having left the jail premises.

B. Communication facilities not available

Paragraph 23.18 of MPM recommends that the enclosures should be equipped with walkie-talkies.

However, it was noticed that in KST, there was no communication facilities *viz.*, intercom, telephone, wireless sets, *etc.* among the wards, among the watchtowers, among wards and main entrance/ control room for swift response in case of emergency.

C. Inadequate security measures

Paragraph 23.18 of MPM recommends having modern security equipment like jammers, ID machines hand-held and doorframe, metal detectors and other electronic devices for maintaining security in prisons.

Audit appraisal of security procedures in test checked jails showed that procedures and practices being followed by jails were not commensurate with the needs of security and vigilance in the present environment. In KST, the security staff posted at the gate to check vehicles entering the prison complex carrying jail supplies were not equipped with any instrument to detect explosives, only one Hand Held Metal Detector (HHMD) was issued to the security staff posted at the gate. But, during scrutiny of CCTV footage, checking was found to be done visually despite availability of HHMD.

D. Shortage of prison staff

In KST, 14 posts (82 *per cent*) out of 17 were lying vacant in the supervisory level. Further, in the category of guarding staff (Head Warder and Warder) 41 to 55 *per cent* posts were lying vacant in the test-checked jails. It was also noticed that in KST, watchtowers were left unmanned due to shortage of staff while 20 *per cent* warders were diverted for work in establishment section, cash section, canteen, water pump, computer section, hospital, dak, driving of vehicle, *etc.*

E. Selection process of Warders pending finalisation

According to the Recruitment Rules (RR) notified (September 1982) by the State Government, the method of recruitment of Warder (Class IV Non-Gazetted) is 100 *per cent* by direct recruitment to be made by the Home (Jail) Department. Recruitment process involves measurement of height, endurance test, written test and interview. Appointment will be made from the merit list to be determined on the basis of aggregate score in written examination and *viva voce* test. Further, State Government had notified (June 2018) new recruitment policy, which *inter alia* completely abolished interview for Group-D posts.

During scrutiny of records in the Prison Directorate, it was noticed that:

- (i) In the RR, there was no prescribed time schedule for completion of each stage of selection.
- (ii) State Government had conveyed approval for filling up of 56 Warders (Male) in July 2015. Notification for physical measurement and endurance test was issued (May 2016) in local newspapers, after 10 months from the date of approval of the Government, due to bye-election of State Assembly and Tripura Tribal Areas Autonomous District Council, delay in confirmation of ground by the Chairman (Sub-Divisional Magistrate) of the committee of the concerned district headquarter and also by the executive Jail officers, and delay in formation of sub-committee to assist the committee for taking measurement and endurance test of the candidates. Endurance test was conducted in June 2016 in which 2,065 candidates had qualified for appearing in written test. For conducting the written test, IGP had formed (December 2017) a committee to visit the examination venue in eight districts for confirmation of the feasibility of the venues for conducting the written test. The committee had submitted (December 2017) their report confirming suitability and adequacy of the venues for conducting the said test. However, in reply to the IGP's enquiry (November 2017), out of eight District Education Officers (DEO), two DEOs (Khowai and Dhalai) did not confirm the availability of invigilators in connection with the written examination of Warden (Male). Thereafter, the Department did not take any action for conducting written examination even after 15 months (January 2019) without assigning any reason for the failure.
- (iii) The Prisons Directorate informed (July 2018) the Hon'ble Supreme Court of India to that recruitment process had been completed to fill up eight vacant posts of Warden (Female). But the Department did not issue offer of appointment till November 2018. Reason for non-issue of appointment letters was neither found on record nor stated to audit.
- (iv) State Government had conveyed further approval for filling up 303 Warders' post (Male-277 and Female-26) in December 2016. Department took 10 months to form (October 2017) a committee for measurement and endurance tests of the candidates. Even after that, the Department could not take measurement and endurance test of the candidates till November 2018 as four superintendents⁹¹ could not arrange/ confirm the test venue. Thereafter, the Department did not take any initiative for arranging test venue. Reason for non-confirmation of the test venue by the four superintendents was neither found on record nor stated to audit though called for.

Therefore, selection was pending in respect of 333 male Warders and 34 female Warders due to delay in notification, delay in formation of committee for taking measurement and endurance test, delay in arranging test venue for endurance test, delay in selection of candidates for appearing in written examination, non-finalisation of examination venue, non-issue of appointment letters of eight female Warders, etc.

⁹¹ Udaipur District Jail and Kailasahar, Gandachara & Kamalpur Sub-Jail.

Further, action taken by the Controlling Officer as well as Head of Department for speedy completion of the recruitment process and issue of appointment letters in respect of eight female Warders against which recruitment process had been completed was neither found on record nor stated to audit which indicated that neither the Department nor the State Government was serious in making appointments against vacancies.

As a result, due to delay in selection procedure and lack of sense of responsibility and seriousness to take action, the Department could not appoint warders despite the shortage of guarding staff ranging from 41 to 45 *per cent* in the test checked jails and thereby compromising the security of jails.

During Exit Conference, while accepting the audit observation, Principal Secretary stated that State Government had cancelled the recruitment process and issued (June 2018) directives for preparation of new recruitment rules. The Principal Secretary also stated that Department had prepared draft RR and sent to the State Government for approval.

F. Ineffective security equipment

With a view to checking smuggling of weapons or metal items, explosives, *etc.* into prison premises, the Department had procured four Door Frame Metal Detector (DFMD) at unit cost of ₹ 2.12 lakh (June 1996), 11 portable DFMD collapsible Poly Vinyl Chloride (PVC) frame at unit cost of ₹ 0.26 lakh (June 1998), 70 Hand Held Metal Detector (HHMD) at unit cost of ₹ 0.26 lakh (May 1998) and three Explosive Detector EVD 3000 along with associated accessories at unit cost of ₹ 8.60 lakh in June 1998. Further, 31 Search Lights were procured in 1998 at unit cost of ₹ 0.07 lakh. Audit observed as follows:

- (i) All four DFMDs and 11 portable DFMDs were lying idle in store in unserviceable condition since 1996 and 1998 respectively;
- (ii) Out of 70 HHMD, 69 were lying in store of which 40 were in serviceable condition since 1998. Only one HHMD was issued to security personnel deployed in main gate but during test check of video footage captured by the CCTV, it was noticed that while checking of incoming prisoners who returned from court, hospital and visitors, HHMD was not used. Reason for non-utilisation of HHMD while checking was not found on record;
- (iii) All three Explosive Detectors EVD 3,000 were lying in store since 1998;
- (iv) All 31 Search Lights were lying in store in unserviceable condition since 1998; and
- (v) All the equipment procured between 1996 and 1998 had outlived their lifespan as per the Ministry of Home Affairs, Government of India guidelines. As per the guidelines, the above security gadgets⁹² have the life span of 5-6 years.

⁹² DFMDs-Five years; HHMDs-Five years; Explosive Detectors-Six years; Searchlights-Five years

It was further noticed that on the basis of the proposal of the Superintendent, KST, Bishalgarh, IGP had conveyed (October 2016) approval for repairing of Search Lights. However, the process of repairing work was not started (January 2019). As a result, these equipment were lying unserviceable.

Thus, the purpose of the procurement of security items was not achieved and the security of the KST was compromised.

G. Ineffective Close Circuit Television System

MPM recommends installation of CCTV system to effectively monitor and maintain a close watch for any breach of security inside the prisons.

During test check of records and information made available to audit, the following was further noticed:

- (i) In KST, 69 CCTVs were installed (November 2016) at a cost of ₹ 58.98 lakh; of which, 37 cameras were not functioning since September 2018 due to thunder. Prisons directorate directed (July 2018) Superintendent, KST, Bishalgarh to take up the matter with the EE, Internal Electrification Division, Agartala. The cameras had not been repaired till January 2019. As a result, 37 CCTVs were still unserviceable.
- (ii) CCTV was not installed in Udaipur District Jail and Sonamura Sub-Jail while in Kamalpur Sub-Jail seven CCTV were installed in January 2016 which were not functioning since June 2018 but the jail authority did not take any initiative for repairing of the non-functional CCTV cameras.

Further, no staff had been deployed for live monitoring of the CCTV round the clock, on 24x7 basis and training was not provided to any staff on monitoring and taking footage. As a result, facilities of CCTV could not be utilised. Moreover, the Department did not make Annual Maintenance Contract (AMC) with any agency for repair and maintenance of the CCTVs.

Thus, lack of monitoring on the part of prison administration compromised the security of prisons.

H. Ineffective watch towers

The MPM stipulates that watch towers, should be constructed both inside and outside the prison wherever necessary and Search Lights and Binoculars be provided to security staff posted in the watchtowers. Audit observed that:

- (i) In KST, five watchtowers were constructed inside the prison but security guards were posted only in two watchtowers due to shortage of staff. Binoculars and Search Lights were not provided to staff on duty on the watchtowers due to unavailability of binocular and Search Lights.
- (ii) In other three jails, security guards were not posted in watchtowers constructed outside the jail due to shortage of guarding staff.

Thus, due to shortage of guarding staff, watch towers were left unmanned thereby compromising the security of the jails.

I. Delay in installation of Mobile Jammer

Government of Tripura had approved (September 2014) ₹ 2.00 crore under Special Central Assistance (SCA) (Untied) for the installation of Cellphone Jammers in all Jails. Accordingly, IGP sent (September 2014) a proposal to the Electronic Corporation of India Limited (ECIL) for providing details about Jammer machine to be installed in KST, Bishalgarh to check illegal use of Cellphone within the jail premises. Thereafter, ECIL submitted (September 2014) a techno-commercial proposal for supply, installation and commissioning of Cellphone Jammers in KST at a cost of ₹ 53.62 lakh. On receipt of proposal from ECIL, Home (Jail) Department sought (December 2014) permission from the Ministry of Home Affairs, GoI for procurement of five Cellphone Jammer machines from ECIL for installation in the premises of KST from security point of view. GoI had conveyed (February 2015) approval for procurement of five Cellphone Jammers (Model ECIL-SAMEL-SJJE-200) from ECIL. Supply Advisory Board/ Work Advisory Board of the State had approved (June 2015) the proposal for procurement of five Cellphone Jammers with the condition that existing manpower of the jail were to be trained for operating the device and AMC to be made after completion of the warranty period. Again, IGP sought (November 2016) quotations from Bharat Electronics Limited (BHEL) for both portable and normal Cellphone Jammers. In response, BHEL had submitted their proposal (January 2017) involving a cost of ₹ 73.77 lakh. The issue, however, remained unresolved as of November 2018 due to non-finalisation of vendor.

Thus, despite approval (September 2014) of ₹ 2.00 crore by the GoT, the Home (Jail) Department could not get the Mobile Jammers installed as of November 2018 due to non-finalisation of vendor. As a result, there was no system in place either to detect or to jam mobile phones thereby compromising the security and safe custody of prisoners despite the fact that during searches two mobile phones were found (July and November 2014) in KST in the possession of prisoners.

Therefore, shortage of staff, particularly in supervisory level, diversion of warders for official work, absence of communication facilities, lack of live monitoring of CCTVs and non-installation of mobile jammers adversely affected the security of the jails.

4.7.5 Conclusion

- a. Due to lack of co-ordination between Home (Jail) and Home (Police) Departments, a number of hard-core criminals who were released on parole and escaped from prisons, still remain at large.
- b. The test-checked jails was facing acute shortage of staff across all cadres, which in turn adversely affected their functioning. Eighty two *per cent* posts were lying vacant in the supervisory level in KST and 41 to 55 *per cent* of guarding staff posts were lying vacant in all test-checked jails. The situation became worse as 18 *per cent* warders, instead of doing their assigned work, were

- diverted to work in establishment section, cash section, canteen, water pump, computer section, hospital, dak, driving of vehicle, etc.
- c. Jails were lacking in adequate security measures. Security related equipment like CCTV and Search Lights were found to be either lying idle or not working optimally. This resulted in security lapses, which also facilitated escape of prisoners. Equipment like DFMD, HHMD, EVD were also found to be either lying idle or were not working optimally, which led to entry of prohibited articles inside the jail.

4.7.6 Recommendations

- a. *Parole conditions in respect of prisoners convicted for serious offences should be reviewed and coordination between jail and police authorities should be improved so that prisoners on parole can be apprehended in case of default.*
- b. *Measures should be taken to fill up the vacant posts for efficient functioning of the jails and to frame prescribed norms to ensure completion of recruitment process in a timely manner.*
- c. *Security arrangements in the jails should be reviewed by the higher authorities and measures should be taken up for assessment of availability and workability of various security related equipment to make optimum use of them.*

The matter was reported to the Government (December 2018); reply had not been received (January 2019).

HOME (JAIL) DEPARTMENT

4.8 Embezzlement of ₹ 4.70 lakh.

Violation of provisions of financial rules regarding handling of cash, absence of supervision and internal control led to embezzlement of ₹ 4.70 lakh.

Rule 1351 (1) of the Bengal Jail Code, adopted by Government of Tripura (GoT), stipulates that entries shall be made immediately in the Cash Book after each transaction is effected; on the receipt side shall be entered sums received to make up the Permanent Advance, sums received from the Treasury on bills for special purposes, sums received on account of prisoners' property or diet money, etc. All receipts shall be compared by the Superintendent with entries in the Cash Book, and each receipt shall be countersigned (or cancelled as the case may be) by him after he has satisfied himself that it is genuine.

Rule 77-A of the Central Treasury Rules (CTR) (Volume-I) also states that all Government Officers who receive Government dues and handle cash and perform the functions of Drawing and Disbursing Officer (DDO) should observe that all monetary transactions are entered in the Cash Book as soon as they occur and attested as a token

of check; the Cash Book is closed regularly after verifying the totals at the end of each month; cash balance in the Cash Book is verified and a certificate recorded to satisfy that money paid into treasury/ bank are actually credited through checking of treasury/ bank receipts. Rule 7 of General Financial Rules, 2017 also stipulates that all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay. Rule 21 *ibid* further require strict enforcement of financial rules/ orders while managing public moneys.

Further, in terms of memorandum issued (October 2014) by the Finance Department (FD), GoT, DDO shall ensure that weekly reconciliation of the subsidiary register is done with the bank accounts. The bank accounts should be inspected by the Head of Department⁹³ at least once in a quarter and by Controlling Officer⁹⁴ at least once in six months. Cash analysis and Bank Reconciliation Statement (BRS) should be sent on monthly basis by the Head of Office⁹⁵ and DDO⁹⁶ to the Head of Department and Controlling Officer of the Department.

Scrutiny of Cheque Issue Register, Cash Book and Bank Pass Book of the office of the Superintendent, Kendriya Sansodhanagar, Tripura (KST) for the period from June 2013 to October 2018 revealed the following:

- Finance Department, Government of Tripura (GoT) communicated (21 January 2017) decision of the State Government to close Savings Bank (SB)/ Current Deposit (CD) accounts lying with the DDOs. However, it was noticed from the records maintained in the office of the Superintendent, KST that DDO operated one SB Account⁹⁷ with Tripura Gramin Bank, Bishalgarh Branch for keeping prisoner's wages money, drawal of AC Bill, etc. Treasury Officer, Bishalgarh asked (July 2018) DDO, KST to submit concurrence of Finance Department in respect of operation of bank account. Accordingly, based on the proposal initiated (July 2018) by the Superintendent, KST and forwarded by the Home (Jail) Department (July 2018), Finance Department, GoT gave (August 2018) concurrence for operation of one SB account by the DDO, KST.
- The DDO had no imprest for meeting emergency expenses for patient prisoners' treatment of the Sansodhanagar. As such, to take care of the day-to-day expenditure, DDO drew self-cheques from the SB account for meeting such expenditure. The amount was adjusted after passing the bills by the treasury. It was further noticed that DDO also had drawn self-cheques from the SB account for payment of wages, canteen bill and lawyer charge of prisoners.
- During the period from 20 December 2017 to 25 January 2018, DDO⁹⁸ authorised

⁹³ Inspector General of Prisons

⁹⁴ Commissioner & Secretary, Home (Jail) Department

⁹⁵ Superintendent, Kendriya Sansodhanagar, Tripura

⁹⁶ Jailer, KST

⁹⁷ Account No. 8105011721605

⁹⁸ Shri Bani Kanta Debbarma, Jailer

Cashier⁹⁹ to draw six self-cheques aggregating ₹ 4.70 lakh, as detailed in **Table 4.8.1**, from the DDO's SB account.

Table 4.8.1: Detail of self-cheques not entered in the receipt side of the Cash Book

Cheque No and Date	Mode of drawal Recorded in CB	Date of entry in the payment side of CB for drawal from Bank	CB page reference (Book No. 6)	Date of drawal from Bank Account	Amount (in ₹)
015019/ 20-12-17	Our self	20-12-17	184	20-12-17	60,000
015020/ 22-12-17	Our self	22-12-17	186	22-12-17	30,000
011781/ 27-12-17	Our self	27-12-17	189	27-12-17	50,000
011783/ 08-01-18	Our self	08-01-18	200	08-01-18	1,50,000
011785/ 09-01-18	Our self	09-01-18	201	09-01-18	1,20,000
011788/ 25-01-18	Our self	25-01-18	215	25-01-18	60,000
Total:					4,70,000

Source: Cheque issue register, Cash Book and Bank Statement

The amount drawn from the bank was neither entered in the receipt side of the Cash Book nor recorded in any subsidiary register. The Actual Payees' Receipts (APRs) was not produced to audit to show their disbursement as well. Further, inspection of the bank account was never conducted by the Head of Department and Controlling Officer during the period covered in audit though it is required to be conducted at least once in a quarter and once in six months respectively.

- Analysis of undisbursed cash balances at the end of each day was recorded in the Cash Book but bank statement/ cheque issue register was not verified by the DDO to ascertain the correctness of the entries made in the Cash Book. Bank reconciliation was not conducted by the DDO during the period covered in audit. However, Head of Office and DDO were required to send cash analysis and BRS to the Head of Department and Controlling Officer on monthly basis.

Therefore, violation of provisions of financial rules regarding handling of cash by the Cashier and DDO, absence of supervision by the Head of Office, Head of Department and Controlling Officer led to embezzlement of ₹ 4.70 lakh.

During Exit Conference, (4 February 2019) while accepting the audit observation Principal Secretary to the Government of Tripura, Home (Jail) Department stated that Superintendent, KST had removed the Cashier from cash and issued (14 December 2018) show cause notice to him to deposit the amount within one week. Accordingly, the Cashier had deposited (17 December 2018) the amount of ₹ 4.70 lakh in the SB account of the KST.

Thus, despite misappropriation of ₹ 4.70 lakh, no administrative action was initiated against the officers responsible for lapses in monitoring and internal control, which led to embezzlement of public money. Moreover, the Department had also failed to lodge an FIR against the then cashier and DDO.

The matter was reported to the Government (December 2018); reply was awaited (January 2019).

⁹⁹ Sri Jaydip Debbarma, Cashier

CHAPTER V:
FOLLOW UP OF AUDIT OBSERVATIONS

CHAPTER – V

FOLLOW UP OF AUDIT OBSERVATIONS

5.1 Follow-up Action on earlier Audit Reports

5.1.1 Explanatory notes not submitted

Serious irregularities noticed in audit are included in the Report of the Comptroller and Auditor General of India (C&AG) and presented to the State Legislature. As per the instructions issued by the Finance Department, Government of Tripura in July 1993, administrative departments were required to furnish explanatory notes on the paragraphs/ performance audits included in the Audit Reports within three months of their presentation to the Legislature.

(a) Public Accounts Committee

As of October 2018, 15 out of 23 departments did not submit explanatory notes on 30 out of 74 Paragraphs and 21 out of 27 Performance Audit Reports were awaiting discussion by Public Accounts Committee (PAC) relating to the Audit Reports from the years 2001-02 to 2015-16. The position of pendency of receipt of *suo motu* replies on paragraphs/ performance audits awaiting discussion by PAC during the last five years is shown in **Chart 5.1.1**.

Chart 5.1.1: Position of pending *suo motu* replies on paragraphs/ performance audits of Audit Reports awaiting discussion by PAC

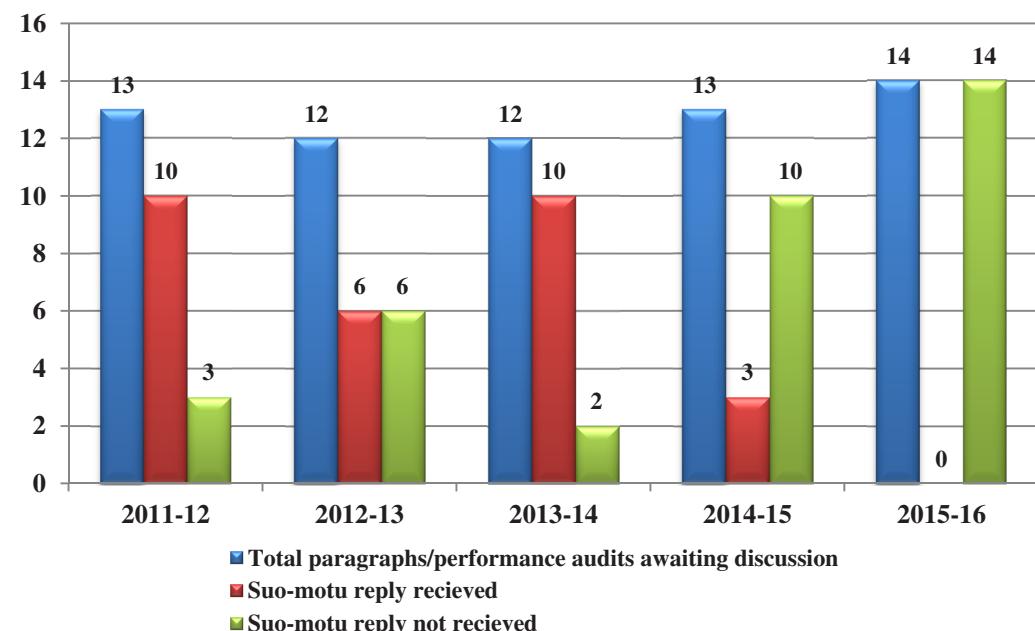


Chart 5.1.1 presents the position of *suo motu* replies received/ not received pertaining to paragraphs/ performance audits of Audit Reports pending discussion by PAC for the period from 2011-12 to 2015-16. The departments largely responsible for not

submitting explanatory notes were Public Works (Roads & Buildings) Department (13), Transport Department (eight), Revenue Department and Agriculture Department (five each), Finance Department (four), Public Works (Water Resource) Department and Rural Development Department (three each) amongst others.

The issue of pendency of furnishing of *suo motu* replies to audit paras was taken up (June 2018) with the Chairman, PAC, Tripura Legislative Assembly and Finance Department, Government of Tripura with the request to take steps so that the departments concerned furnish the *suo motu* replies and pendency can be reduced. Further progress was awaited.

(b) Committee on Public Undertakings

As of October 2018, three departments did not submit explanatory notes on five Paragraphs (Power Department: four, and Information, Cultural Affairs & Tourism Department: one) and two Performance Audits (Industries & Commerce Department) included in the Audit Reports for the years 2011-12 to 2015-16.

The issue of pendency of furnishing of *suo motu* replies to audit paras was taken up (June 2018) with the Chairman, Committee on Public Undertakings (COPU), Tripura Legislative Assembly and Finance Department, Government of Tripura with the request to take steps so that the departments concerned furnish the *suo motu* replies and the pendency can be reduced. Further progress was awaited.

5.1.2 Response of departments to the recommendations of the Public Accounts Committee/ Committee on Public Undertakings

Finance Department, Government of Tripura issued (July 1993) instructions to all departments to submit Action Taken Notes (ATNs) on various recommendations made by PAC/ COPU within six months of presentation of the PAC/ COPU reports to the Legislature. The PAC/ COPU reports/ recommendations are the principal means by which the Legislature enforces financial accountability of the Executive to the Legislature and it is appropriate that they elicit timely response from departments in the form of ATNs.

(a) Public Accounts Committee

As of October 2018, ATNs on 86 recommendations of the PAC made between 2010-11 and 2017-18 were awaited from the administrative departments concerned, of which, 15 pertained to Finance (Excise & Taxation) Department, 11 to Social Welfare and Social Education Department, nine each to Urban Development Department and Public Works (Roads & Building) Department, six each to Education (Higher) Department, Industries & Commerce Department and Public Works (Drinking Water & Sanitation) Department, five to Health & Family Welfare Department, four to Fisheries Department and 15 ATNs to other departments. All these departments are required to expedite submission of ATNs to the PAC without further delays.

(b) Committee on Public Undertakings

As of October 2018, ATNs on 28 recommendations of the COPU made between 2011-12 and 2015-16 were awaited from the administrative departments concerned, of which, 13 pertained to Power Department (Tripura State Electricity Corporation Limited), 10 to Industries and Commerce Department (Tripura Jute Mills Limited: six, Tripura Small Industries Corporation Limited: four), three to Forest Department (Tripura Forest Development & Plantation Corporation Limited), and one each to Transport Department (Tripura Road Transport Corporation) and Tribal Welfare (Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group) Department. There is need for all these departments/ companies to submit ATNs without further delays to take the things to their logical end.

5.2 FOLLOW-UP OF PERFORMANCE AUDIT REPORTS

PLANNING AND CO-ORDINATION DEPARTMENT

Bidhayak Elaka Unnayan Prakalpa (BEUP)

5.2.1 Introduction

With a view to enabling the Members of the State Legislative Assembly (MLAs) to recommend small developmental works in their Assembly Constituencies (ACs) and to get them executed through the respective Sub-Divisional Magistrates (SDMs), the Government of Tripura (GoT) introduced “Bidhayak Elaka Unnayan Prakalpa” (BEUP¹) in July 2001. Detailed guidelines on BEUP indicating the objectives, salient features, list of permissible and non-permissible works, procedure for sanction and execution of works, monitoring arrangements and release of funds under the scheme were issued in July 2001 (as amended from time to time) by the Planning and Co-ordination Department, GoT. Initially, the fund allocated under the scheme was ₹ five lakh per MLA per year for undertaking development of his/ her AC which was increased to ₹ 10 lakh in 2005-06, ₹ 15 lakh in 2011-12, ₹ 25 lakh in 2013-14 and to ₹ 35 lakh from 2017-18 onwards. The deficiencies in implementation of BEUP were reported in the Report of the C&AG of India for the year ended 31 March 2006, and the same were discussed (August 2009) by the Public Accounts Committee (PAC). The Government gave assurance to the PAC that deficiencies reported in the Audit Report would be addressed.

5.2.2 Scope and Sampling of Audit

The Performance Audit (PA) on BEUP which featured in the Report of Comptroller and Auditor General of India for the year 2013-14 (Paragraph 5.3) was taken up to assess and evaluate the Department’s performance and improvements in programme management during the period from 2014-15 to 2017-18. The PA Report for the years 2009-10 to 2013-14 contained four recommendations and implementation of

¹ BEUP- MLALADS (Member of Legislative Assembly Local Area Development Scheme).

these recommendations were agreed to by the Department in September 2014. The Report has not been discussed in PAC as of August 2018.

The follow up of PA Report was conducted during April to June 2018 through test check of records at the level of Directorate of Planning and Co-ordination, 12 SDMs covering 30 ACs², of which, 15 ACs were covered in the Performance Audit (2009-10 to 2013-14), and 15 were selected afresh through random sampling.

5.2.3 Audit Methodology

The follow-up of PA commenced with an Entry Conference on 17 April 2018 with the Principal Secretary to GoT, Planning and Co-ordination Department. Initially, the audit commenced with desk review of the implementation of the recommendations, including meetings, discussions with Departmental officers, issue of questionnaires to elicit information relating to the latest position and action taken on audit recommendations. Field audit was then conducted to gauge the extent of implementation of the PAC's recommendations. The outcome of the meetings, discussions and test check of records during field inspection formed the basis of audit findings.

Audit findings were discussed with the Special Secretary, Planning and Co-ordination Department, GoT in an Exit Conference held on 20 November 2018. The views of the Government have been suitably incorporated in the report.

5.2.4 Audit findings

Out of the four recommendations, two recommendations were partially implemented. Government took insignificant or no steps to implement the remaining two recommendations. The audit findings are discussed in the following paragraphs.

A Insignificant or no progress

1. Gist of audit observations made in the earlier Audit Report	<ul style="list-style-type: none">a. Submission of utilisation certificates without actual utilisation of funds, only to meet the conditions prescribed to avail of the next instalment.b. Delay in sanction and completion of works.c. Lack of monitoring in timely detection and prevention of inadmissible works by the nodal department.d. Works remained incomplete beyond six months from the date of recommendations by MLAs.e. Failure to hold review and monitoring meeting with the implementing agencies and the MLAs or their representatives at the sub-division and district level.
---	---

² Out of 60 ACs of Tripura Legislative Assembly. Details of selected ACs are given in **Appendix 5.2.1**.

	<p>f. Lack of regular inspection of BEUP Works by SDMs and senior officers.</p> <p><i>(Paragraphs 5.3.8.5, 5.3.9.2, 5.3.9.3, 5.3.9.4, 5.3.10.3, 5.3.10.5, 5.3.11.3, 5.3.11.4 of Audit Report 2013-14)</i></p>
CAG's Recommendation (Sl. No. 2)	The State Government should strengthen controls as well as the inspection and monitoring mechanism at all levels for effective and timely sanction as well as completion of developmental works.
Audit observations in Follow up audit and current status	<p>The guidelines provide that for effective implementation of the works taken up under the scheme, the nodal officer (SDMs) would have to arrange regular monitoring meetings with the implementing agencies and the MLAs or their representatives. Arrangement of joint field visits was also to be arranged to ensure the quality of the works.</p> <p>Every month, the SDM should review the programme at the sub-divisional level and the District Magistrate and Collector at the district level. Paragraph 5.2 of the guidelines also states that it would be the responsibility of the SDMs and senior officers to visit the work spots regularly and ensure that the works are progressing/ being executed satisfactorily as per the prescribed procedures and specifications.</p> <p>Test check of records of the SDMs of 30 ACs covered in audit revealed that none of the SDMs had arranged/ held any monitoring meeting, joint field visits and monthly review meeting during the period from 2014-15 to 2017-18. No monthly review meeting was also held at the district level. Similar deficiencies were reported in the C&AG Report for the year 2013-14 which were found to have been persisting despite Department's assurance (September 2014) of corrective action. In effect, the following deficiencies were noticed in effective and timely sanction as well as completion of development works as discussed below:-</p> <p>a. Delay in sanction of recommended works:-</p> <p>During the years 2014-18, MLAs of 30 ACs recommended 1,100 works valued at ₹ 23.38 crore. Against the provision of 30 days for sanction of recommended works, the SDMs of 26 ACs had</p>

	<p>sanctioned 354 works (out of 957 works) (<i>32.18 per cent</i>) valued at ₹ 9.05 crore with delays ranging from 10 days to 646 days. On the other hand, the SDMs of remaining four ACs³ had sanctioned all the works within the prescribed time limit. Details are given in Appendix 5.2.1.</p> <p>b. Delay in completion of works:-</p> <p>Against the provision of six months for completion of the recommended works, in 29 ACs, out of 1,084 works undertaken, 354 works costing ₹ 6.49 crore were completed with delays ranging from 30 days to 776 days. Only one AC⁴ had completed all the sanctioned works (16 works) within the stipulated period. Details are given in Appendix 5.2.2.</p> <p>c. Incomplete works:-</p> <p>In 30 ACs, out of 1,100 works undertaken, 227 works (<i>20.64 per cent</i>) valued at ₹ 5.61 crore remained incomplete beyond prescribed six months from the date of recommendations by the MLAs and the delays ranged from 32 to 1,312 days. Details are given in Appendix 5.2.3.</p> <p>Department attributed (July 2018) the delays to delay in obtaining technical sanction from district level/ from other departments, and in transfer of clear site before starting of works. The replies were not acceptable as the authorities are required to ensure completion of all formalities within the prescribed schedules.</p> <p>d. Failure to furnish status of works:-</p> <p>The SDMs of 24 ACs had not rendered the actual position/ present status of execution in respect of 184 works (out of 939) although, they had submitted Utilisation Certificates (UCs) for ₹ 4.90 crore against those works to the nodal department. Details are given in Appendix 5.2.4. During joint field verification of 24 such works (<i>13.04 per cent</i> of 184 works), it was observed that 16 works remained incomplete (September 2018). Two instances of such incomplete works are shown in Photographs 5.2.1 and 5.2.2:</p>
--	--

³ 47-Ambassa, 58-Panisagar, 22-Sonamura and 25-Khowai.

⁴ 26-Asharambari.



Photograph 5.2.1: Construction of Community hall at Dasami Ghat under 28- Teliamura AC



Photograph 5.2.2: Construction of boundary fencing around graveyard at Korerpar under 22-Sonamura AC

e. Execution of inadmissible work:

Appendices-I & II of the guidelines list out the works admissible and not admissible under the BEUP.

Follow up of implementation of PAC's recommendations revealed that the SDMs had brought down the number of inadmissible works executed during 2013-14 to 2017-18. However, test-check of records of 30 ACs revealed that SDMs of seven ACs had sanctioned and executed 16 inadmissible works⁵ (out of 306 works) worth ₹ 39.83 lakh during 2014-15 to 2017-18 as compared to 57 inadmissible works worth ₹ 1.33 crore as reported in the PA for the period from 2009-10 to 2013-14. AC wise position of inadmissible works executed under BEUP is given in **Appendix 5.2.5**. Sanction of inadmissible works calls for appropriate

⁵ Out of 306 works carried out by seven ACs (7-Ramnagar,8-Bardowali, 18- SM Nagar, 25-Khowai, 48-Karamcherra, 58- Panisagar,47-Ambassa).

	<p>action against SDMs concerned.</p> <p>Besides, SDMs of five ACs, had sanctioned and undertaken/ executed eight individual works⁶ (out of 178 works) costing more than ₹ 10 lakh each in violation of the conditions stipulated at Appendix II of Paragraph 2.3 of the guidelines. Details are given in Appendix 5.2.6.</p>
Replies/ Comments of Department	<p>The Department stated in the Exit Conference (November 2018) that a state level monitoring committee would be formed for arranging monthly monitoring meetings to review the progress of BEUP works. SDMs had also been instructed to conduct monthly review meetings and joint field visits with the public representative so that BEUP works could be sanctioned and completed on time. It was further stated that the SDMs would be instructed to avoid the sanction of inadmissible works.</p>
Further comments of Audit	<p>The reply of the Department was not acceptable since the SDM and other senior officers were already entrusted with the responsibility of conducting regular visit of the work spots and of ensuring the satisfactory progress of the works as per the prescribed procedure/ guidelines but the Department had not taken any steps against the defaulting officers who failed to monitor the implementation of the works. Thus, there was a need to take action against SDMs concerned for repeated lapses and violation of guidelines.</p>

B Recommendations partially implemented

1. Gist of audit observations made in earlier Audit Report	<ul style="list-style-type: none"> a. Non-utilisation of available fund. b. Failure to avail of the second instalment in due time by Assembly Constituencies due to non-utilisation of the first instalment within the prescribed time limit. c. Failure to avail of fund from the nodal department in different years due to non-utilisation of the funds in the previous years. d. Accumulation of fund in bank account of the nodal department due to advance withdrawal of money from
---	---

⁶ Out of 178 individual works carried out by the five ACs (12-Takarjala, 25-Khowai, 43-Karbook, 47- Ambassa, 32-Matabari).

	<p>treasury without requirement of immediate disbursement, violating the provision of General Financial Rules (GFRs)/ Central Treasury Rules (CTRs).</p> <p>(Paragraphs 5.3.8, 5.3.8.1, 5.3.8.2, 5.3.8.4 of Audit Report 2013-14)</p>
CAG's Recommendation (Sl. No. 1)	The terms and conditions for release/ withdrawal of funds, especially the second/ subsequent years' instalments may be made more stringent and compliant with GFRs/ CTRs to avoid accumulation of money in bank accounts.
Audit observations in Follow up audit and current status	<p>Paragraph 4.4 of the Guidelines stipulates that the BEUP funds are to be released to the SDMs in two instalments in a year. Sub-Paragraphs 4.4.1 and 4.4.2 further provide that the first instalment of funds in a year should be <i>60 per cent</i> of the annual entitlement and would be released in the first quarter of the financial year. Second instalment of the fund should be <i>40 per cent</i> of the annual entitlement and would be released to the SDM concerned on utilisation of <i>50 per cent</i> of the first instalment released.</p> <p>Department could not enforce the monitoring system properly to ensure the timely sanction and completion of the works by the nodal officers so that the release of funds could be put to use effectively, thereby reducing the accumulation of fund at the nodal department as well as nodal officer level.</p> <p>It was noticed that 27 ACs (out of 30 ACs) had failed to avail of the second instalment within the financial year during the year 2014-15 to 2017-18 due to non-utilisation of <i>50 per cent</i> of first installment. Non-utilisation of fund was attributed to slow progress of works due to delay in obtaining technical sanction, in the preparation of estimates by the implementing agencies, in the supply of materials, etc. They had availed of the withheld instalment in the next or succeeding financial years. These included three ACs⁷ who had failed to avail of the second instalment four times, three ACs⁸ three times and 11 ACs⁹ two times in different years. Details are given in Appendix 5.2.7.</p> <p>As a result, nodal department had withheld the release of</p>

⁷ 6-Agartala, 34-Rajnagar, 37-Hrishyamukh

⁸ 35-Belonia, 20-Boxanagar, 48-Karamcherra

⁹ 4-Barjala, 14-Badarghat, 21-Nalchar, 22-Sonamura, 24-Ramchandraghat, 25-Khowai, 26-Asharambari, 47-Ambassa, 50-Pabiacherra, 51-Fatikroy, 58-Panisagar

	<p>second installments against those defaulting SDMs till they utilise the prescribed limit of first installment. Such undisbursed amount of second installments were accumulated in the bank account of nodal department at the end of every financial year since the entire fund had been withdrawn in advance from treasury in anticipation of disbursement to the SDMs. Thus, the advance withdrawal of fund without requirement of immediate disbursement violated the provision prescribed under the GFRs/ CTRs. The details of year-wise accumulation of fund in the bank account of the nodal department is reflected in Appendix 5.2.8.</p> <p>On the other hand, the SDMs also could not utilise the funds available with them within the financial year. Utilisation of funds ranged between 69.65 <i>per cent</i> and 85.26 <i>per cent</i> during 2014-15 to 2017-18. As a result, huge unspent money accumulated in bank accounts of the SDMs too at the end of each financial year. The details of accumulation of funds every year in the bank accounts of the SDMs are shown in Appendix 5.2.9.</p> <p>Thus, accumulation of funds took place in two phases. In the first phase, accumulation took place in the bank account of the nodal department due to withholding of the second instalment earmarked for the SDMs, which they failed to avail of within the financial year. In second phase, funds were accumulated in the bank accounts of the SDMs due to non-utilisation of the available fund by them.</p>
Replies/ Comments of Department	<p>The Department stated (July 2018) that provision for advance withdrawal of fund from treasury and depositing it into the separate bank accounts was made for timely disbursement of the fund to SDM so that they could implement the works in time. However, in the Exit Conference (November 2018), the Department stated that the nodal department would sub-allocate the BEUP fund to the nodal officers who would draw the funds in compliance with the provisions of CTRs/ GFRs.</p>
Further comments of Audit	<p>The reply was not acceptable since the Department failed to release fund in time due to the failure of nodal officers to utilise the amount of first instalment within the prescribed time limit. The Department also failed to monitor the implementation of the works at all levels which resulted in accumulation of fund both at nodal department as well as</p>

	nodal officers' level. Since the works were to be executed in a timely manner, action should be initiated against all those who were responsible for delays of any type in completion of works.
2. Gist of audit observations made in earlier Audit Report	Failure to erect BEUP signboard/ inscription at the work sites to give wide publicity of the BEUP works as well as to make people aware about BEUP works. <i>(Paragraph 5.3.11.1 of Audit Report 2013-14)</i>
CAG's Recommendation (Sl. No. 3)	Wide publicity must be given to the works executed under BEUP, including signboard inscription, to make people aware about such works.
Audit observations in Follow up audit and current status	During joint physical verification of 165 works out of 1,120 executed under BEUP in 30 ACs during 2014-15 to 2017-18, it was noticed that BEUP signboards were not erected in as many as 89 cases (53.93 per cent) out of 136 works in 27 ACs. One such instance is shown in Photograph 5.2.3 .  Photograph 5.2.3: No BEUP signboard in open community hall Bagabill Bazar at Ramchandra Ghat AC However, in the remaining three ACs ¹⁰ , during verification of 29 works, signboards were found to have been erected for all the works. One such instance is shown in Photograph 5.2.4 .

¹⁰ 31-Radhakishorepur, 12-Takarjala, 32-Matarbari

	 <p>Photograph 5.2.4: Erection of BEUP sign board at Kalapania to Urmai Road at 22-Sonamura AC</p>
Replies/ Comments of Department	The Department stated in the Exit Conference (November 2018), that they had instructed the SDMs to conduct joint field visits at the work sites to ascertain the status of inscription of signboards.
Further comments of Audit	Non-erection of signboards at all the works sites revealed that the Department could not ensure wide publicity of works executed under BEUP.
3. Gist of audit observations made in earlier Audit Report	Non-maintenance of Asset Registers in respect of the works done under the scheme in the prescribed manner indicating an important control weakness. <i>(Paragraph 5.3.11.2 of Audit Report 2013-14)</i>
CAG's Recommendation (Sl. No. 4)	The durable assets created under the scheme should be recorded, operated and put to use properly so that they are available for long term use by the people at large.
Audit observations in Follow up audit and current status	Audit observed that out of 30 ACs, the SDMs of 10 ACs ¹¹ had maintained Asset Registers as per format prescribed in the guidelines. SDM of 58-Panisagar AC opened the Asset Register from 2017-18 as per guidelines. SDMs of the remaining 19 ACs had not maintained Asset Registers in prescribed format clearly mentioning the date of completion, status of works assigned to different implementing agencies, expenditure incurred, etc. In the absence of Asset Registers in complete shape, the Department had no database of the assets created and put to

¹¹ 30-Bagma, 31-Radhakishorepur, 32-Matarbari, 33-Kakraban Salgarah, 20-Boxanagar, 21-Nalchar, 22-Sonamura, 23-Dhanpur, 50-Pabiacherra, 51-Fatikroy

	use by the public. As a result, the assets handed over to public for their use could not be monitored in the future.
Replies/Comments of Department	The Department stated in the Exit Conference (November 2018), that SDMs would be instructed to maintain the asset register as per guidelines to create a complete database of the assets being created under BEUP.
Further comments of Audit	Though the Department had shown some improvement in maintenance of Asset Register, lack of compliance by SDMs of all the ACs indicated the existence of weaknesses in internal control as the Department had no complete database of the assets created under BEUP.

C Recommendations fully implemented

As of July 2018, none of the four recommendations made by Audit was implemented in full by the Government.

5.2.5 Conclusion

The Planning and Co-ordination Department (nodal department) could not enforce the monitoring system properly to ensure timely sanction, execution and the completion of works by the SDMs, and thereby avoiding accumulation of money in the bank accounts of the nodal department and SDMs. The weak internal control system as well as failure in inspection and monitoring at field level continued in BEUP works. Cases of delays in according sanctions and completion of sanctioned works continued to exist. The Department did not prevent execution of inadmissible works. Further, the Department did not make adequate effort to promote public awareness on the works taken up under the BEUP scheme. Little progress was noticed in maintenance of Asset Registers for recording the durable assets created under the scheme.

5.3 Monitoring

The following committees had been formed at the Government level to monitor the follow up action on Audit Reports and PAC/ COPU recommendations.

Departmental Monitoring Committee

Departmental Monitoring Committees (DMCs) had been formed (April 2002) by all departments of the Government under the chairmanship of the departmental Secretaries to monitor the follow up action on Audit Reports and PAC/ COPU recommendations. The DMCs were to hold monthly meetings and to send progress reports on the issue every month to the Finance Department.

Details about meetings of the DMCs during 2017-18, though called for (August 2018), had not been furnished (October 2018) by the Finance Department.

Apex Committee

An Apex Committee had been formed (April 2002) at the State level under the chairmanship of the Chief Secretary to monitor the follow up action on Audit Reports and PAC/COPU recommendations.

Details about meetings of the Apex Committee during 2017-18, though called for (August 2018), had not been furnished (October 2018) by the Finance Department.

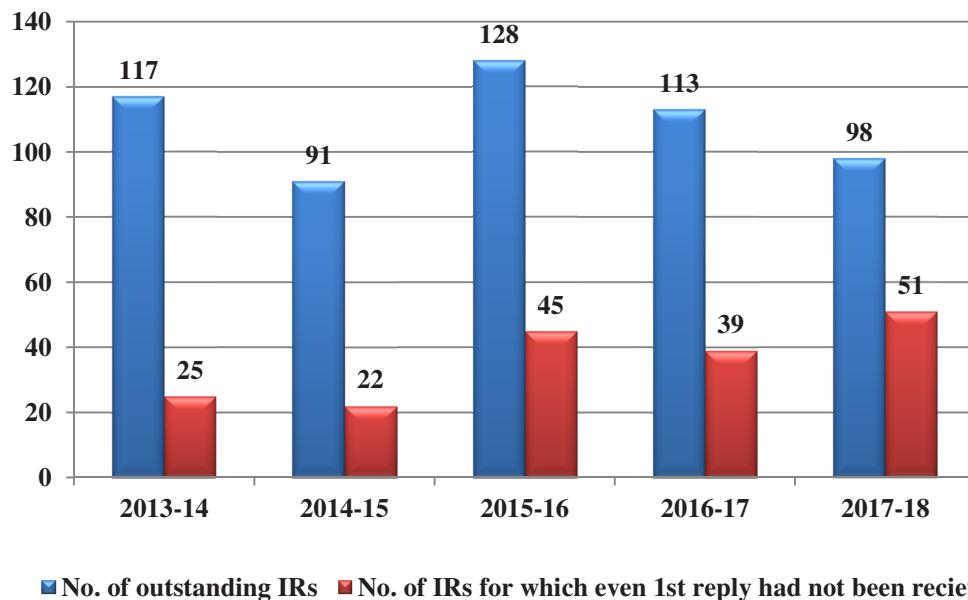
5.4 Outstanding Inspection Reports

First reply for 182 out of 547 Inspection Reports issued up to 2017-18 were not furnished within the stipulated period by the departments concerned.

Audit observations on financial irregularities and deficiencies in maintenance of initial accounts noticed during local audit and not settled on the spot are communicated to the audited entities and to the higher authorities through Inspection Reports (IRs). The more serious irregularities are reported to the Government. The Government had instructed (July 1993) that the first reply to the IRs should be furnished within one month from the date of receipt.

Analysis of the position of outstanding IRs showed that 3,535 paragraphs included in 547 IRs issued during the last five years up to 2017-18 were pending for settlement as of August 2018. Of these, even the first reply had not been received in respect of 182 IRs in spite of repeated reminders. The year-wise break-up of the outstanding IRs and the position of response thereto is given in **Chart 5.4.1**.

Chart 5.4.1: Position of outstanding IRs



As a result, the following important irregularities commented upon in those IRs had not been addressed as of September 2018.

Table 5.4.1: Irregularities not addressed

Nature of irregularities	Number of cases	Amount involved (₹ in crore)
Excess/ Irregular/ Avoidable/ Unfruitful/ Wasteful/ Unauthorised/ Idle expenditure	376	363.08
Blocking of funds	361	323.59
Non-recovery of excess payments/ overpayments	246	341.96
Under assessment	20	35.74
Loss of Revenue	13	2.72
Misappropriation	4	0.44
Others	2,238	1,158.47
Total	3,258	2,226.00

It is evident from the above **Table 5.4.1** that 3,258 cases for ₹ 2,226.00 crore involving audit observations on loss of revenue, overpayments, excess payments, under assessment, etc. remained unaddressed by the departments concerned, which is a matter of serious concern.

5.4.1 Departmental Audit Committee Meetings

Seven Audit Committee Meetings were held during 2017-18 wherein 18 IRs and 89 Paragraphs were discussed out of which 22 Paragraphs were settled.



(MANISH KUMAR)

Agartala

Accountant General (Audit), Tripura

The: 03 July 2019

Countersigned


(RAJIV MEHRISHI)

New Delhi

Comptroller and Auditor General of India

The: 03 July 2019

APPENDICES

Appendix - 1.4.1

Statement showing the details of scope of audit as adopted for this performance audit
(Reference: Paragraph No. 1.4.3)

State-wide		In the four selected districts	Audit sample in the four selected districts	Particulars
Number of districts in the State	08	4	4	North Tripura, Sepahijala, South Tripura, West Tripura,
Number of the Deputy Directors of Agriculture (DDAs) in the State	08	4	4	DDAs, Sepahijala North, South and West Tripura District
Number of Agri sub-divisions in the State	36	21	07	SAs, Bagafa, Bishalgarh, Dukli, Kadamtala, Boxanagar, Mohanpur, Satchand
Number of Superintendents of Agriculture (SAs) in the State	36	21	07	

Note-1: Besides, SA Gournagar under DDA, Unakoti, SA Durgachowmuhani under DDA, Dhalai and SA Matabari under DDA, Gomati were selected to extend the audit coverage.

Appendix - 1.4.2

Statement showing the target fixed under Agriculture Road Map (ARM) and its actual achievement

(Reference: Paragraph No. 1.4.7.3)

Crops	Target as set by ARM for 2016-17			Actual achievement in 2016-17			Actual achievement in 2017-18			Increase(+) or decrease(-) in achievement in 2016-17 against the target of ARM in 2016-17 (in percent)			Increase(+) or decrease(-) in achievement in 2017-18 against the target of ARM in 2016-17 (in percent)		
	Area (in ha)	Production (in MT)	Yield (Kg/h)	Area (in ha)	Production (in MT)	Yield (Kg/h)	Area (in ha)	Production (in MT)	Yield (Kg/h)	Area (in ha)	Production (in MT)	Yield (Kg/h)	Area (in ha)	Production (in MT)	Yield (Kg/h)
Paddy	269800	791240	2933	277106	814644	2940	274216	810673	2956	2.71	2.96	0.24	1.64	2.46	0.78
Maize	10000	15000	1500	14696	20495	1395	16196	23191	1432	46.96	36.63	-7.00	61.96	54.61	-4.53
Wheat	1000	2000	2000	200	460	2300	171	376	2199	-80.00	-77.00	15.00	-82.90	-81.20	9.95
Pulses	25000	25000	1000	24327	16717	687	27234	18801	690	-2.69	-33.13	-31.30	8.94	-24.80	-31.00
Nutri Cereal	1500	1500	1000	1035	828	800	1350	1148	850	-31.00	-44.80	-20.00	-10.00	-23.47	-15.00
Vegetable type Soyabean	1000	1000	1000	300	264	880	259	207	800	-70.00	-73.60	-12.00	-74.10	-79.30	-20.00
food Grains	308300	835740	2711	317364	853144	2688	319167	854189	2676	2.94	2.08	-0.85	3.52	2.21	-1.29
Oil seeds	16100	16100	1000	15373	12508	814	17546	14279	814	-4.52	-22.31	-18.60	8.98	-11.31	-18.60

Source: Agriculture Road Map and information furnished by the Department

Appendix - 1.4.3

Statement showing year wise retention of cash balances under test checked units
(Reference: Paragraph No. 1.4.8.2)

Sl. No.	Name of the units	2013-14	2014-15	2015-16	2016-17	2017-18	Total
1	SARS	0	0	0	28795154	10363500	39158654
2	DDA North	0	26079	43318	572975	7424432	8066804
3	DDA Sepahijala	0	0	646524	403087	10587366	11636977
4	DDA South	0	0	356127	6650369	12403369	19409865
5	DDA West	0	0	0	555921	7766515	8322436
6	EE West	1358854	531090	5602433	788819	33985329	42266525
7	SA Bagafa	300787	636774	2102305	5903418	14226991	23170275
8	SA Bishalgarh	0	0	0	0	31334411	31334411
9	SA Boxanagar	0	0	11047	748038	2296050	3055135
10	SA Dukli	0	0	113518	1032484	2141120	3287122
11	SA Gournagar	0	0	609623	10167288	9469800	20246711
12	SA Kadamtala	0	0	2196386	8546575	9182588	19925549
13	SA Durgachowmuhani	0	663585	3636731	3984008	3264206	11548530
14	SA Mohanpur	0	0	0	0	8754241	8754241
15	SA Satchand	0	56000	2857711	2268175	19361893	24543779
16	SA Matabari	0	0	1390827	2212041	2885972	6488840
Total		1659641	1913528	19566550	72628352	185451291	281215854

Source: Information furnished by the test checked units

Appendix - 1.4.4

Statement showing year wise target and achievement in area and production of foundation seeds

{Reference: Paragraph No. 1.4.9.1(i)}

(Quantity in MT and Area in ha)

Name of the Crops	2013-14				2014-15				2015-16				2016-17				2017-18			
	Area		Production		Area		Production		Area		Production		Area		Production		Area		Production	
	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A
Paddy	70.98	34.98 (49.28)	247.50	67.62 (27.32)	53.48	35.98 (67.28)	139.90	76.27 (54.52)	58.80	40.75 (69.30)	169.80	80.11 (47.18)	41.65	33.23 (79.78)	127.57	55.60 (43.58)	35.75	32.02 (89.57)	94.9	65.89 (69.44)
Pulses	14.70	7.79 (52.99)	9.85	0.47 (4.77)	7.00	2.64 (37.71)	3.70	0.34 (9.19)	6.00	3.00 (50.00)	3.00	0.91 (30.33)	16.00	8.90 (55.63)	9.50	0.41 (4.32)	17.75	8.50 (47.89)	8.88	1.12 (13.17)
Oil Seeds	24.20	13.47 (55.66)	13.10	1.23 (9.39)	16.50	10.10 (61.21)	8.00	1.41 (17.63)	8.30	7.88 (94.94)	4.15	0.49 (11.81)	12.82	12.37 (96.49)	7.29	0.85 (11.66)	19.50	19.86 (101.85)	10.00	0.98 (9.80)
Jute	1.90	2.59 (136.32)	1.05	1.18 (112.3 8)	2.50	2.40 (96.00)	1.25	0.67 (53.60)	4.20	2.70 (64.29)	2.10	0.48 (22.86)	2.60	2.24 (86.15)	1.30	0.12 (9.23)	4.00	4.10 (102.50)	2.00	0.14 (7.00)
Total	111.78	58.83 (52.63)	271.50	70.50 (25.97)	79.48	51.12 (64.32)	152.85	78.69 (51.48)	77.30	54.33 (70.28)	179.05	81.99 (45.79)	73.07	56.74 (77.65)	145.66	56.98 (39.12)	77.00	64.48 (83.74)	116.28	68.13 (58.59)

Source: Information furnished by the Department

Note: figures in parenthesis indicate percentage of achievement. T=Target, A=Achievement

Appendix - 1.4.5

Statement showing year wise target and achievement in production of certified seeds
{Reference: Paragraph No. 1.4.9.1(ii)}

(Quantity in MT)

Name of the crops	2013-14		2014-15		2015-16		2016-17		2017-18	
	T	A	T	A	T	A	T	A	T	A
Paddy	3843	4387.04 (114.16)	4557	4741.12 (104.04)	5005	4984.50 (99.59)	4245	4241 (99.91)	4275	3674 (85.95)
Pulses	123.50	27.68 (22.41)	96.50	37.05 (38.39)	140	25.33 (18.09)	223.50	32.38 (14.49)	147.5	19.92 (13.50)
Oil Seeds	117.50	66.01 (56.18)	49	44.52 (90.86)	168.50	111.81 (66.36)	202.50	100.77 (49.76)	203	79.95 (39.38)
Jute	5.50	0.59 (10.73)	0	2.02 --	9	2.09 (23.22)	11	0.41 (3.73)	05	0.21 (4.2)

Source: Information furnished by the Department

Note: figures shown in parenthesis indicate percentage of achievement.

T=Target

A=Achievement

Appendix - 1.4.6

Statement showing year wise requirement and procurement of fertilisers

{Reference: Paragraph No. 1.4.9.2(ii)}

Year	Fertilisers	Requirement (in MT)	Procurement (in MT)			Fund involvement for Government channel (₹ in crore)
			Government channel	Private channel	Total	
2013-14	SSP	54657	12564	8619	21183	10.03
	MOP	18026	5206	1840	7046	6.40
	Urea	53282	10586	9089	19675	5.74
	Total	125965	28356	19548	47904	22.17
2014-15	SSP	56000	10547	4254	14801	8.28
	MOP	16000	0	2586	2586	00
	Urea	50000	15734	6054	21788	8.53
	Total	122000	26281	12894	39175	16.81
2015-16	SSP	53992	17580	3822	21402	15.32
	MOP	15907	5172	0	5172	8.23
	Urea	50060	14473	9942	24415	8.25
	Total	119959	37225	13764	50989	31.80
2016-17	SSP	57559	18526	9559	28085	20.29
	MOP	16556	5278	1010	6288	5.85
	Urea	51011	23863	5647	29510	13.74
	Total	125126	47667	16216	63883	39.88
2017-18	SSP	54000	17025	4465	21490	18.51
	MOP	16500	0	0	0	00
	Urea	46000	18208	2765	20973	10.38
	Total	116500	35233	7230	42463	28.89
Grand Total		609550	174762	69652	244414	139.55

Source- Information furnished by the Department

Appendix - 1.4.7

Statement showing the details of target and achievement under farm mechanisation

(Reference: Paragraph No. 1.4.9.4)

(Figures are in numbers)

Sl. No.	Name of the Agri implements	2013-14		2014-15		2015-16		2016-17		2017-18		Total		Shortfall (in per cent)	Total cost involvement (₹ in lakh)
		T	A	T	A	T	A	T	A	T	A	T	A		
A Tillage Implements															
1	Rotavator	25	37	--	--	--	--	--	--	--	--	25	37	00	11.10
2	Post-hole digger	--	--	--	--	--	--	--	--	--	--	--	--	--	--
3	Power tiller	950	1019	636	688	00	121	00	64	00	130	1586	2022	00	1086.95
B Sowing and Fertiliser Application Equipment															
1	Seed drill	100	00	50	7	16	6	--	--	--	--	166	13	92	1.95
2	Zero seed drill	00	13	50	16	16	4	00	2	--	--	66	35	47	5.25
C Intercultural Equipment															
1	Cono weeder	1000	528	3000	1126	2000	1205	1200	706	2000	445	9200	4010	56	40.19
2	Self-propelled power weeder	00	39	--	--	00	22	00	6	--	--	0	67	--	8.85
3	Power weeder	200	00	00	4	50	10	--	--	--	--	250	14	94	2.10
4	Manual weeder	--	--	--	--	--	--	4360	00	3000	00	7360	00	100	0
D Plant Protection Equipment															
1	Knapsack sprayer	2750	1128	200	2982	1260	4006	100	2308	400	1830	4710	12254	0	151.74
2	Power sprayer	--	--	3500	1360	600	334	00	101	1770	1032	5870	2827	52	68.36
3	Manual sprayer	00	343	5750	1170	3000	1451	1431	2060	500	1661	10681	6685	37	40.19
E Threshing Equipment															
1	Power paddy thresher	--	--	100	00	40	00	--	--	--	--	140	0	100	--
2	Manual paddy thresher	--	--	--	--	66	162	00	77	00	138	66	377	0	2.40
3	Multi-crop thresher	--	--	00	34	8	98	00	6	00	25	8	163	0	39.60
4	Paddy thresher	--	--	100	00	6	6	--	--	--	--	106	6	94	2.40
5	Axial-flow paddy thresher	--	--	--	--	00	3163	00	441	00	120	00	3724	--	111.54
F Others Equipment															
1	Pump set	00	8	3000	1535	1430	1227	340	809	2477	891	7247	4470	38	481.70
2	Sprinkler set	--	--	100	00	8	2	20	00	--	--	128	2	98	0.20
3	Mobile rain gun	--	--	300	00	8	2	2	3	--	--	310	5	98	0.60
4	Water carrying pipe	--	--	00	6450	00	15000	--	--	--	--	00	21450	--	5.42
Total cost involved		--	--	--	--	--	--	--	--	--	--	--	--	--	2060.54

Source: Information furnished by the Department, Government of Tripura and report of Ministry of Agriculture, Department of Agriculture & Cooperation, Mechanisation & Technology Division, Government of India on farm mechanisation in North Eastern States

Appendix - 1.4.8**Statement showing year wise target, achievement and status of SBDTWs**

(Reference: Paragraph No. 1.4.9.5)

Year	Target	Sunk	Completed (in numbers)			Incomplete (in numbers)			Fund Position (₹ in crore)		
			Commissioned	Functioning	Non-functioning	Sinking in Progress	Power connection not available	Yet to be started	Fund received	Expenditure	Balance
2013-14	725	725	725	703	22	0	0	0	13.81	10.99	2.82
2014-15	837	837	837	819	18	0	0	0	10.85	10.83	0.02
2015-16	2074	1684	738	729	9	390	946	0	46.48	46.47	0.01
2016-17	1635	0	0	0	0	740	0	895	20.55	13.06	7.49
2017-18	65	42	42	42	0	12	0	11	2.24	1.73	0.51
Total	5336	3288 (61.62)	2342 (43.89)	2293 (42.97)	49 (0.92)	1142 (21.40)	946 (17.73)	906 (16.98)	93.93	83.08	10.85
Total incomplete: 2994 (56.11)											

*Source: Information furnished by the Department**Note: Figures shown in parenthesis indicate percentage of achievement.*

Appendix - 1.4.9

Statement showing targets and achievements of interventions adopted for oilseeds under NMOOP

(Reference: Paragraph No. 1.4.10.3)

Particulars	Unit	DDA South		DDA North		DDA Sepahijala		DDA West		Grand Total		(-)shortfall/ (+)Achievement	
		2015-18		2014-18		2015-18		2014-18					
		T	A	T	A	T	A	T	A	T	A		
Block Demonstration													
Rapeseed and mustard	ha	320	412	435	485	220	120	977	622	1952	1639	-16.03	
Ground nut		60	33.75	55	18	60	30	188	108	363	189.75	-47.73	
Ground nut poly mulch		22	30	45	0	1	0	161	0	229	30	-86.90	
Sesamum		188	160	130	109	129	29	427	252	874	550	-37.07	
Total		590	635.75	665	612	410	179	1753	982	3418	2408.75	-29.53	
Production input distribution													
Gypsum/lining	ha	520	400	1360	30	430	50	1890	40	4200	520	-87.62	
Rhizobium/Azotobactor		505	255	1166	430	435	85	1670	40	3776	810	-78.55	
PPC/insecticides		600	0	1160	50	545	65	1930	315	4235	430	-89.85	
Total		1625	655	3686	510	1410	200	5490	395	12211	1760	-85.59	
PPE equipment													
Manual Knapsack Sprayer	Nos.	1950	120	490	250	1200	300	2190	590	5830	1260	-78.39	
Power operated Knap sack sprayer		80	0	70	70	60	0	0	0	210	70	-66.67	
Manually operated weedier		70	0	10	0	60	0	70	70	210	70	-66.67	
Total		2100	120	570	320	1320	300	2260	660	6250	1400	-77.60	
Assistance for Seed Storage Bins		308	230	165	45	164	24	443	82	1080	381	-64.72	

Source: Information furnished by test checked DDAs

Note: The progress reports for the year 2015-16 and 2016-17 were not made available to audit by DDA, North Tripura.

Offices of the DDA, Sepahijala and DDA, South were created in 2015-16.

T=Target

A=Achievement

Appendix - 1.4.10

Statement showing projected requirement of rice in Tripura during 2013-18

(Reference: Paragraph No. 1.4.11)

Year	Projected population based on annual growth rate of 1.475 (in lakh)	Intake per day per person @ 460 gm.	Seed feed wastage (@12.5 per cent) in gm	Sub total in gm	Quantity in pipeline (@10 per cent) in gm	Gross total (Requirement /day) in gm	Requirement /Annum in gm.	Requirement/ Annum (MT)	Projected requirement in lakh MT
a	b	c	d (12.5 per cent of c)	e (c+d)	f (10 per cent of e)	g (e+f)	h (g x 365)	i (h/1000000)	j (b x i)
2013-14	38.36	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	7.97
2014-15	38.92	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.09
2015-16	39.50	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.21
2016-17	40.07	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.33
2017-18	40.65	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.45
Total									41.04

Source: Departmental Records

Appendix - 1.4.11

Statement showing details of coverage of crops under NAIS/PMFBY

(Reference: Paragraph No. 1.4.12)

Year	Crop season	Total No. of farmers (As per 2011 census)	No. of farmers covered	Percentage of farmers covered	Number of farmers benefited
2013-14	Kharif	295947	0	0	0
	Rabi	295947	0	0	0
2014-15	Kharif	295947	0	0	0
	Rabi	295947	317	0.11	00
2015-16	Kharif	295947	889	0.30	17
	Rabi	295947	569	0.19	01
2016-17	Kharif	295947	1881	0.64	502
	Rabi	295947	9901	3.35	692
2017-18	Kharif	295947	2320	0.78	35
	Rabi	295947	9331	3.14	00

Source: Information furnished by the Department

Appendix - 1.4.12

Statement showing non-availability of basic facilities and amenities of infrastructure in 15 regulated markets

(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Required facilities	Out of 15 regulated market not provided in (in number)	Shortfall (in per cent)	Impact of non-provision of facilities
A. Core facilities				
1	Boundary wall	15	100	Entry of cattle, theft and encroachment
2	Common Auction Platform	11	73	Auction sale facility to ensure fair price not provided
3	Covered Platform	10	67	Inconvenience to farmer during rain and summer
4	Retailers Shop	0	0	
5	Market Shed	2	13	Correct weight and speedy disposal affected
6	Weigh Bridge	14	93	
7	Internal Road	2	13	Carriage of produce affected.
8	Parking Place for transport vehicles	8	53	
9	Watch and ward	14	93	Theft and loss of produce and property
10	Lighting arrangement with tower and power supply	6	40	Transaction is not possible during evening and night. Computer system and weighbridge cannot be operated.
11	Grading equipment	15	100	Non-receipt of fair price due to non-grading of produce
12	Cooling chamber	15	100	Storage and conservation of perishable and non-perishable agri-produce not possible
13	Godown/warehouse/storage	13	87	
14	Garbage beans	9	60	Unhygienic market premises
B. Amenities				
1	Sewerage and water supply	6	40	Basic human need to live. Staying longer duration (morning to evening) is very difficult for farmers
2	Canteen	14	93	
3	Toilet facilities	6	40	Functionaries and farmers suffer due to lack of sanitary facilities

Source: Information furnished by the Department

Appendix - 1.4.13

Statement showing non-availability of basic facilities and amenities of infrastructure in 85 rural markets

(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Required Facilities	Out of 85 rural market not provided in (in number)	Shortfall (in per cent)	Impact of non-provision of facilities
1	Availability of market shade/market stalls	40	47	Inconvenience to farmer during rain and summer
2	Availability of storage go-down	83	98	Storage and conservation of perishable and non-perishable agri-produce not provided
3	Availability of electricity connection	12	14	Inconvenience to farmer during evening and night
4	Availability of water supply	22	26	Basic human need to live. Staying longer duration (morning to evening) is very difficult for farmers
5	Availability of toilets	63	74	Functionaries and farmers suffer due to lack of sanitary facilities
6	Garbage bins	65	76	Unhygienic market premises
7	Availability of concrete roads	48	56	Carriage of produce affected mainly in monsoon

Source: Information furnished by the Department

Appendix - 1.4.14

Findings on physical verification of market infrastructures

(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Name and description of markets	Findings on physical verification	Views
A. New market infrastructures built up by the Agriculture Department during 2012-18:-			
1	<p><u>Khaverpur Market :-</u> (Project Cost- ₹ 2.95 crore)</p> <p>The project was completed in 2015-16 in two phases. Two Nos. of double storied market building was constructed having 51 stalls in total (<i>1st building:32+2nd building:19</i>). The 1st floor of one building having one retail vegetable market hall while the other building was provisioned with one wholesale market.</p> <p>Date of visit: 5 June 2018</p>	<p>No retail marketing was carried out in retail vegetable hall (consisting of three units at 1st floor) rather it was found vacant during visit. Instead, the wholesale paddy shed was found to be utilised for retail marketing. More than 25 stalls, out of total 32 market stalls were found closed. No grading machine was found installed in the machine room.</p> <p>Wholesale market at first floor of another building was sublet to State Bank of India (<i>No. 1</i>), but no agreement between market committee and bank authority could be shown to audit by the bank authority when called for (June 2018) and 19 market stalls at ground floor were being utilised for selling consumable goods (e.g. electronic items, grocery items etc.) instead of agri produces (<i>No. 2</i>). A cool chamber was also found closed due to non-installation of any machinery therein. One SBDTW though installed in the market was found in non-functional condition.</p>	 <p>1</p>  <p>2</p>
2	<p><u>Sonamura Regulated Market:-</u> (Project Cost- ₹ 3.82 crore)</p> <p>The project was completed in 2013-14. Wholesale market having five sheds, two garbage pits, one office room, one water tank along with internal/approach road was inaugurated in November 2014. Another market with two sheds and ten storage rooms was constructed for retail marketing.</p> <p>Date of joint visit: 25 June 2018</p>	<p>Wholesale market sheds, retail vegetable sheds, one office room and ten storage rooms were found vacant during visit. Markets were generally operated two days in a week. Rest of the other five days it remained non-functional. One of the retail market sheds was found partially utilised for sheltering of poor villagers (<i>No. 3</i>). Though two units of garbage pits were constructed inside the retail market, the same were not being used; rather garbage was being piled up along the side of approach road. Internal/ approach road of the wholesale market was found in poor condition, water logged in several portion of road (<i>No. 4</i>). One 25 MT cool chamber though provisioned in the estimate was not constructed.</p>	 <p>3</p>  <p>4</p>

Appendix - 1.4.14 (contd...)

Findings on physical verification of market infrastructures (Reference: Paragraph No. 1.4.13.1)

Sl. No.	Name and description of markets	Findings on physical verification	Views
3	<p><u>Bhabanipur Market- (Project Cost- ₹ 1.06 crore)</u></p> <p>Construction of sale stalls, wholesale market and toilet block was completed (July 2017) with the expenditure of ₹ 0.63 crore.</p> <p>Date of visit: 12 June 2018</p>	<p>The market consisting of 14 stalls and one wholesale market shed (No. 5) which could not be put to operation even after passage of one year from the completion of the building. The construction of fish, meat & retail veg. shed, garbage pit, approach road, drain, underground sump for firefighting and drinking water & SBDTW remained under progress. Doors and toilet accessories of newly constructed toilet block were found broken and not being maintained properly.</p>	<p style="text-align: center;">5</p> 
4	<p><u>Cool Chamber at Sekerkote Market (Project Cost- ₹ 30.00 lakh)</u></p> <p>Civil portion was completed in June 2016 at a cost of ₹ 13.92 lakh. However, the project was not made operational for non-completion of mechanical part even after lapse of about two years from completion of civil works.</p> <p>Date of visit: 9 June 2018</p>	<p>During visit, the cool chamber was found in non-functional condition due to non-installation of any machinery therein (No. 6).</p>	<p style="text-align: center;">6</p> 
5	<p><u>Cool Chamber at Bishramgani Market (Project Cost- ₹ 41.93 lakh)</u></p> <p>The project was completed in 2012-13. However, the project was not put to operation with the reasons neither recorded nor stated to audit.</p> <p>Date of visit: 12 June 2018</p>	<p>During visit, the cool chamber was found in non-functional condition thereby remained closed and surrounded by dense bushes (No. 7).</p>	<p style="text-align: center;">7</p> 

Appendix - 1.4.14 (concl.)

Findings on physical verification of market infrastructures

(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Name and description of markets	Findings on physical verification	Views
B. Existing market infrastructures under Department of Agriculture:-			
6	Mohanpur Regulated Market Date of visit: 7 June 2018	Office room for APMC at the regulated market was found abandoned. Out of the four market sheds, three market sheds were found partially utilised. One shed was found unutilised and was filled with garbage stack and other waste (No. 8). Approach road of the market was also not in good condition.	8 
7	Bishramganj Wholesale Market Date of visit: 9 June 2018	During physical visit five units of market shed were found in market. Out of the five, three market sheds were found vacant and other two were utilised for sheltering of poor villagers (No.9).	9 

Appendix - 1.4.15

Statement showing target and achievement of On-Farm Testing (OFT) and Front-Line Demonstration (FLD) conducted
(Reference: Paragraph No. 1.4.14.3.)

(Figures in numbers)

Sl. No.	Particulars	2013-14		2014-15		2015-16		2016-17		2017-18		Total	
		T	A	T	A	T	A	T	A	T	A	T	A
A	Discipline	On Farm Testing (OFT)											
1	Agronomy	4	4	7	7	4	4	7	7	3	3	25	25
2	Horticulture	6	6	6	6	8	8	6	6	6	6	32	32
3	Soil science	0	0	0	0	0	0	0	0	0	0	0	0
4	Plant protection	0	0	0	0	0	0	0	0	0	0	0	0
5	Animal science	3	3	4	4	4	4	2	2	3	3	16	16
6	Home science	0	0	0	0	0	0	0	0	0	0	0	0
7	Fishery	4	4	4	4	2	2	2	2	1	14	13	13
8	Agro forestry	0	0	0	0	0	0	0	0	0	0	0	0
Total		17	17	21	21	18	18	17	17	14	13	87	86
B	Farmers covered	202	201	186	182	65	65	68	68	61	58	582	574
C	Discipline	Front Line Demonstration (FLD)											
1	Agronomy	14	14	26	26	7	4	63	63	71	71	181	178
2	Horticulture	30	29	53	49	54	49	74	64	61	51	272	242
3	Soil science	0	0	0	0	0	0	0	0	0	0	0	0
4	Plant protection	0	0	0	0	0	0	0	0	0	0	0	0
5	Animal science	22	22	22	22	12	12	35	35	0	0	91	91
6	Home science	0	0	0	0	0	0	0	0	0	0	0	0
7	Fishery	16	16	14	14	45	40	25	25	25	25	125	120
8	Agro-forestry	0	0	0	0	0	0	0	0	50	50	50	50
Total		82	81	115	111	118	105	197	187	207	197	719	681
D	Farmers covered	226	225	297	293	261	248	365	355	215	205	1364	1326

Source: Information furnished by the Department

T=Target

A=Achievement

Appendix - 1.4.16**Statement showing target and achievement of trainings conducted**

(Reference: Paragraph No. 1.4.14.3)

(Figures in numbers)

Sl. No.	Particulars	2013-14		2014-15		2015-16		2016-17		2017-18		Total	
		T	A	T	A	T	A	T	A	T	A	T	A
A. Thematic Areas													
1	Crop production and improvement	8	8	9	9	9	8	13	13	9	7	48	45
2	Integrated farming system	4	4	4	4	6	6	6	6	5	4	25	24
3	Integrated crop management	1	1	1	1	4	3	6	6	3	3	15	14
4	Integrated nutrient management	3	3	4	4	5	4	4	4	3	2	19	17
5	Integrated pest management	3	3	3	3	6	6	6	6	3	3	21	21
6	Integrated disease management	1	1	3	3	4	4	6	6	3	2	17	16
7	Integrated weed management	3	3	2	2	2	2	4	4	4	2	15	13
8	Resource conservation technologies*	2	2	3	3	3	3	4	4	3	1	15	13
9	Farm machinery	0	0	0	0	3	3	0	0	0	0	3	3
10	Drudgery reduction	0	0	0	0	3	0	0	0	0	0	3	0
11	Agro-forestry	0	0	0	0	0	0	0	0	0	0	0	0
12	Soil health and fertility management	0	0	0	0	3	0	9	9	5	3	17	12
13	Horticultural crops	20	18	20	19	35	23	17	15	25	22	117	97
14	Organic farming	2	2	4	3	0	0	2	2	2	1	10	8
15	Fishery	10	8	10	8	10	10	10	10	10	5	50	41
16	Veterinary	10	7	10	7	10	8	10	10	10	5	50	37
Total		67	60	73	66	103	80	97	95	85	60	425	361
B. Farmers covered		2056	2202	2190	2134	3295	3187	3245	3088	1930	1608	12716	12219

Source: Information furnished by the Department

T=Target

A=Achievement

Appendix - 1.4.17

Target and achievement of training programme, exposure visit and organising demonstrations for farmers under ATMA

(Reference: Paragraph No. 1.4.14.4)

(Figures in numbers)

Sl. No.	Farmer Oriented Activities	2013-14		2014-15		2015-16		2016-17		2017-18		Total		
		T	A	T	A	T	A	T	A	T	A	T	A	
1	Training of Farmers	Inter-state	--	--	--	215	215	--	--	--	--	215	215	
		Within state	2673	2673	--	800	--	800	500	4600	3000	8873	6173	
		Within district	15627	13750	1877	1877	4060	900	5600	3337	5013	5013	32177	24877
		Total	18300	16423 (89.74)	1877	1877 (100)	5075	1115	6400	3837 (59.95)	9613	8013 (83.35)	41265	31265 (75.77)
2	Exposure Visit of Farmers	Inter-state	792	--	--	--	--	--	--	--	--	792	-	
		Within state	8616	2000	--	--	4000	--	4375	1750	5250	4000	22241	7750
		Within district	--	--	--	--	--	--	--	4000	4000	4000	4000	
		Total	9408	2000 (21.26)	--	--	4000	-- (0)	4375	1750 (40.00)	9250	8000 (86.48)	27033	11750 (43.47)
3	Organising demonstrations (agri & allied sectors)	5300	5300 (100)	1285	1285 (100)	1778	1026 (57.70)	1344	1344 (100)	2260	2260 (100)	11967	11215 (93.72)	

Source: Annual progress report of the Department, Figures shown in parenthesis indicate percentage of achievement

T=Target

A=Achievement

Appendix - 1.4.18

Details of sanctioned strength, men in position and shortfall (designation-wise) as on March 2018

(Reference: Paragraph No. 1.4.15)

(Figures in numbers)

Sl. No.	Name of the post	Sanctioned strength	Men-in-position	Shortfall	shortfall (in per cent)
1	Joint Director	13	02	11	84.62
2	Deputy Director	55	31	24	43.64
3	Assistant Director/ Superintendent of Agriculture	234	173	61	26.07
4	Assistant Engineer	23	01	22	95.65
5	Agri Inspector	335	153	182	54.33
6	Agri Officer	510	200	310	60.78
7	Agri Assistant	1376	946	430	31.25
8	Head Clerk Accountant	134	50	84	62.69
9	Upper Division Clerk	201	69	132	65.67
10	Lower division clerk	309	214	95	30.74
Total		3190	1839	1351	42.35

Source: Information furnished by the Department

Appendix - 1.7.1

Statement showing the details of deviated quantities executed as against estimated quantities (along with percentage of total deviation), higher rates allowed as against the agreement rates and extra payment made on three items beyond 20 per cent of deviated quantity

(Reference: Paragraph No. 1.7)

Items (1)	Estimated quantities as mentioned in BOQ and tender document (2)	Quantities executed by the agency up to 24 th RA bill (3)	Deviated quantity executed		Agreement rate after discount (in ₹) (6)	Rate finally allowed (in ₹) (7)	Extra payment made (in ₹) (7–6) x 5 (8)
			up to 20 per cent (4)	beyond 20 per cent (5)			
Piling Work: 600 mm diameter pile (in RM)	3,155.0	10,437.73 (230.83 per cent excess)	3,786.00	6,651.73	3,035.43	3,500	30,90,194
Sub Structure Works: M 30 Grade concrete in foundation (in cum)	610.0	1,793.184 (193.96 per cent excess)	732.00	1,061.184	7,939.52	8,733	8,42,028
Reinforcement: TMT bars (in MT)	761.0	1,155.10 (51.79 per cent excess)	913.20	241.90	58,222.25	64,626	15,49,067
Total							54,81,289

Appendix - 1.8.1**Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)**

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expendit ure (in ₹)
	Old	New	New rate including clause xii @32%)			
Earth Work in excavation for structure as per drawing. Up to 50 m dressing of sides and of bottom-ordinary soil i) up to 3 m (cum)	100	125.10	165.13	65.13	673.700	43879
Plain cement concrete 1:3:6 nominal mix in foundation with crushed stone aggregate 40 mm nominal size mechanically mixed, placed in foundation and compacted by vibration incurring for 14 days as per drawings and MoRTH technical specifications clause 2100 (including centering, shuttering, staging etc. but excluding reinforcement)	0	6054.70	7992.20	(-) 7992.20	16.10	(-) 128674
Supplying fitting and placing TMT bar/cold twisted deformed steel bar reinforcement in foundation as per clause 1600 in well staining curb of pier and abutment (T)	58000	57502.90	75903.83	17903.83	14.319	256365
Plain/reinforced cement concrete in well foundation as per drawing & MoRTH technical specifications clauses 1200, 1500 1700. M-20 Grade with extra cement in bottom plug of well with minimum cement concrete of 363kg/m ³ in abutment well (cum)	7500	7179.30	9476.68	1976.68	207.210	409587
Plain/reinforced cement concrete in well foundation as per drawing & MoRTH technical specifications clauses 1200, 1500 1700-Grade of concrete M.15.in abutment well (cum)	5800	6017.70	7943.36	2143.36	9.540	20447
Plain/reinforced cement concrete in well foundation as per drawing & MoRTH technical specifications clauses 1200, 1500 1700. M-20 Grade in well staining a)in abutment well(cum)	7500	7151.92	9440.53	1940.53	542.610	1052953
Plain/reinforced cement concrete in substructure complete including formwork as per drawings & MoRTH technical specification clause 1500, 1700, 2200 (including centering, shuttering, staging etc. but excluding reinforcement) RCC grade M-25. a). In pier and abutment (cum)	9500	7766.65	10251.98	751.98	11.974	9004
b. in Abutment cap (cum)	9500	7766.65	10251.98	751.98	20.280	15250
e. In abutment well curb (cum)	9500	7154.45	9443.87	(-)56.13	113.122	(-) 6350
f. in abutment well curb (cum)	9500	8215.95	10845.05	1345.05	42.100	56627

Appendix - 1.8.1 (Contd...)

Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii(@32%)			
Supplying, fitting and placing TMT bar/cold twisted deformed steel bar reinforcement in substructure as per technical specification clause 1600, 2200 in river, pier cap, pedestal seismic arrestor, block abutment, dirt wall, wing wall, well pipe cap abutment cap (T)	54000	57567.30	75988.84	21988.84	25.965	570940
Sinking wells of circular shape in all kinds of soil through all kinds of strata and category with /without water by all method-up to 1000 m as per M.R.T & B 4 technical specification section - 1200: in abutment well a). Up to 5 m (cum)	300	242.80	320.50	20.50	347.366	7120
b. Beyond 5 m up to 10 m (cum)	450	412.00	543.84	93.84	347.366	32597
c. Beyond 10 m and up to 15 m (cum)	600	604.30	797.68	197.68	347.366	68667
d. Beyond 15m up to 20 m (cum)	900	879.30	1160.68	260.68	138.950	36221
Sand filling in wells complete. Specification clause 1200 in abutment well (cum)	500	405.20	534.86	34.86	467.370	16293
Providing and laying cutting edge of mild steel weighing 40kg/ meter for well foundation complete as per technical specification clause 1200, 1900 in abutment well (T)	75000	67918.10	89651.89	14651.89	2.722	39882
Back filling behind abutment, wing wall and return wall complete as per drawing and cl 710 of IRC:78 and MoRTH technical specification cl-2200 ii) Dandy material (cum)	400	552	728.64	328.64	154.00	50611
Providing weep holes in brick masonry, plain/ reinforced concrete abutment, wing wall, return wall with 100 mm dia AC pipe or PVC (110 mm OD of 6.0 kg/cm ² pressure) extending through the full width of the structure with slope of 1 (V):20 (H) towards drawing face complete as per drawings and MoRTH technical specification clauses 2706, 2200 (nos.)	150	219.50	289.74	139.74	10	1397

Appendix - 1.8.1 (Contd...)**Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)**

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii(@32%)			
Providing and laying filter media with jhama brick aggregates as per specification to a thickness not less than 600 mm with smaller size towards the soil and bigger size towards the wall providing over the entire surface behind abutment, wing wall, return wall to the full height, compacted to firm condition complete as per drawing and MoRTH technical specification clause 2504 2.2 (cum)	1500	2440	3220.80	1720.8	13.20	22715
Supplying, fitting and fixing in position true to line and level elastomeric bearing conforming to IRC: 83 Part-II section IX complete including all accessories as per drawings (cum)	1	1.20	1.58	0.58	40855	23696
Plain/Reinforcement cement concrete in substructure including from work as per drawings and MORT&H technical specification clauses 1500,1700, 2200 (including centering, shuttering, staging etc. but excluding reinforcement for box bridge M-25 superstructure (cum)	10300	8834.50	11661.54	1361.54	193.500	263458
Supplying, fitting and placing TMT bar/cold twisted deformed steel bar reinforcement in super-structure as per drawing and MoRTH technical specification clause 1600 (T)	54000	58163.00	76775.16	22775.16	33.954	773308
Construction of RCC railings of M-25 grade in-situ with 20 mm nominal size aggregates, true to line and grade tolerance of vertical RCC post not exceed space between vertical post not exceed 200mm leaving adequate space between vertical post for expansion, complete as per approved drawings No. SD/201 including all form works specification clause 2703, 1500, 1600, 1700 (including centering, shuttering, staging etc. and reinforcement) (Mtr.)	0	1593.1	2031.61	(-)2031.61	84.00	(-)170655
Providing and placing in position drainage spouts complete as per drawing (SD/205) and MoRTH technical specification clause 515, 2705	1000	6696.40	8839.25	7839.25	14 Nos	109750

Appendix - 1.8.1 (concl.)**Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)**

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii(@32%)			
Painting on concrete surface providing and laying 2 coats of water based cement paint to unplastered concrete surface after cleaning the surface of dirt, dust, oil, freeze efflorescence and applying paint and applying paint @ 1 litre for 2 sqm as per drawings and MoRTH technical specification clauses	0	41.30	54.52	(-) 54.52	194.00	(-)10577
Strip seal expansion joint providing and laying of a strip seal expansion joint catering to maximum horizontal movement up to 70 mm complete as per approved drawings and standard specification to be installed by the manufacturer/ supplier or the manufacturer's for installation as per drawings and MoRTH technical specification clause 2607	0	10197.5	13460.70	(-)13460.70	11	(-)148068
Total extra expenditure						3416443

Appendix - 1.8.2

Statement showing extra expenditure on construction on RCC bridge over Juraicherra (SPT No. 2)
(Reference: Paragraph No. 1.8)

New Agree- ment Item No.	Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
		Old	New	New rate including clause xii (@13.99%)			
8	Supplying, fitting & placing TMT bar/Cold twisted deformed steel bar reinforcement in substructure complete as per drawings and MoRTH technical specification Clauses 1600, 2200 (T)	54000	57575.20	65629.97	11629.97	25.230	293424
2	Bored Cast in Situ M-30 grade RCC pile excluding reinforcement complete as per detailed drawings and removal of excavated earth with all lifts and lead up to 1000 m (Pile diameter 1200mm) (Mtr)	11800	11231.60	12802.90	1002.90	360.000	361044
5	Supplying, fitting & placing TMT bar/Cold twisted deformed steel bar reinforcement in foundation complete as per drawings and MoRTH technical specification Clauses 1600 (T)	53000	57510.80	65556.56	12556.56	82.360	1034158
6	Pile Load test on single vertical pile a). Initial and routine load test (T)	500	500.00	569.95	69.95	272.156	19037
	b. Lateral Load test (T)	8000	8300.00	9461.17	1461.17	55.500	81095
7	Plain/Reinforced cement concrete in substructure complete i/c form work as per drawings and MoRTH technical specifications clauses 1500, 1700, 2200 (i/c centering , shuttering, staging etc. but ex/c reinforcement) (cum)	9500	7585.70	8646.94	(-) 853.06	45.758	(-) 39034
1	Excavation for structures. Earthwork in excavation for structures as per drawing (cum)	70	125.10	142.60	72.60	707.884	51393
3.	Providing and laying of PCC M-15 levelling course thick below the pile cap (i/c centering, shuttering, staging etc.) case-1: using concrete mixer	0	6038.80	6883.63	(-) 6883.63	22.122	(-) 152280
Total extra expenditure							1648837

Appendix - 2.1.1

Statement showing investments made by State Government in SPSUs whose accounts are in arrears

(Reference: Paragraph No. 2.1.11)

(₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears				
					Equity	Loans	Grants		
A Working Government Companies									
1	Tripura Horticulture Corporation Limited	2014-15	7.94	2015-16	1.08	0.00	0.00		
				2016-17	1.10	0.00	0.00		
				2017-18	1.00	0.00	0.00		
2	Tripura Tea Development Corporation Limited	2016-17	41.57	2017-18	2.84	0.00	0.00		
3	Tripura Rehabilitation Plantation Corporation Limited	2016-17	4.58	2017-18	0.00	0.00	2.55		
4	Tripura Jute Mills Limited	2016-17	272.02	2017-18	22.00	0.00	8.00		
5	Tripura Small Industries Corporation Limited	2015-16	55.06	2016-17	3.50	0.00	0.00		
				2017-18	4.06	0.00	0.00		
6	Tripura State Electricity Corporation Limited	2015-16	665.75	2016-17	0.01	13.25	57.17		
				2017-18	0.00	0.00	36.77		
7	Tripura Handloom and Handicrafts Development Corporation Limited	2014-15	86.09	2015-16	10.00	0.00	0.00		
				2016-17	11.00	0.00	11.00		
				2017-18	0.00	0.00	13.46		
8	Tripura Urban Transport Company Limited	2013-14	0.60	2014-15	0.00	0.00	0.30		
				2015-16	0.00	0.00	0.25		
				2016-17	0.00	0.00	0.00		
				2017-18	0.00	0.00	0.00		
9	Tripura Tourism Development Corporation Limited	2016-17	12.12	2017-18	0.63	0.00	0.00		
Total A (Working Government Companies)			1,145.73		57.22	13.25	129.50		
B Working Statutory corporations									
1	Tripura Road Transport Corporation	2015-16	162.78	2016-17	0.00	0.00	16.58		
				2017-18	0.00	0.00	16.57		
Total B (Working Statutory Corporations)			162.78		0.00	0.00	33.15		
Grand Total (A + B)			1,308.51		57.22	13.25	162.65		

Appendix - 2.1.2

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/ accounts

(Reference: Paragraph Nos. 2.1.10, 2.1.14 & 2.1.15)

(Figures in columns (5) to (12) are ₹in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit(+) / Loss (-)	Turnover	Net profit(+) / loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. Working Government Companies													
AGRICULTURE & ALLIED													
1	Tripura Forest Development & Plantation Corporation Limited	2016-17	2018-19	9.20	0.00	122.22	38.70	-4.93	1.08	131.51	-4.93	-	198
2	Tripura Horticulture Corporation Limited	2014-15	2017-18	7.94	0.00	-3.77	25.62	-0.33	-0.16	4.17	-0.33	-	82
3	Tripura Tea Development Corporation Limited	2016-17	2017-18	41.57	0.00	-22.49	4.10	-1.83	0.29	26.59	-1.83	-	650
4	Tripura Rehabilitation Plantation Corporation Limited	2016-17	NF	4.58	0.00	0.71	32.04	-0.21	NF	5.29	-0.21	-	167
Sector wise total				63.29	0.00	96.67	100.46	-7.30	1.21	167.56	-7.30	0.00	1097

Appendix - 2.1.2 (contd...)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/ accounts

(Reference: Paragraph Nos. 2.1.10, 2.1.14 & 2.1.15)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit(+) / Loss (-)	Turnover	Net profit(+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
FINANCING													
5	Tripura Industrial Development Corporation Limited	2016-17	2018-19	16.17	128.41	-12.38	7.19	1.93	-4.24	132.20	1.93	1.46	46
Sector wise total				16.17	128.41	-12.38	7.19	1.93	-4.24	132.20	1.93	1.46	46
MANUFACTURING													
6	Tripura Jute Mills Limited	2016-17	2017-18	272.02	1.05	-259.17	4.36	-26.79	0.00	13.90	-26.79	-	577
7	Tripura Small Industries Corporation Limited	2015-16	2018-19	55.06	0.00	-39.92	14.85	-3.34	NF	15.35	-3.34	-	142
Sector wise total				327.08	1.05	-299.09	19.21	-30.13	0.00	29.25	-30.13	0.00	719
POWER													
8	Tripura State Electricity Corporation Limited	2015-16	2018-19	665.75	368.43	-445.13	798.74	-156.96	0.00	441.98	-156.96	-	4007
Sector wise total				665.75	368.43	-445.13	798.74	-156.96	0.00	441.98	-156.96	0.00	4007

Appendix - 2.1.2 (contd...)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/ accounts

(Reference: Paragraph Nos. 2.1.10, 2.1.14 & 2.1.15)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit(+) / Loss (-)	Turnover	Net profit(+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
SERVICES													
9	Tripura Handloom and Handicrafts Development Corporation Limited	2014-15	2017-18	86.09	0.00	-98.58	4.28	-9.12	-2.99	-6.65	-9.12	-	275
10	Tripura Urban Transport Company Limited	2013-14	2016-17	0.60	0.00	0.32	0.34	0.09	-4.75	0.92	0.09	9.78	07
11	Tripura Tourism Development Corporation Limited	2016-17	2017-18	12.12	0.00	-1.21	2.69	-0.32	0.06	10.91	-0.32	-	12
12	Agartala Smart City Limited	2016-17	2017-18	0.10	0.00	0.00	0.00	0.00	-0.01	0.10	0.00	-	11
Sector wise total				98.91	0.00	-99.47	7.31	-9.35	-7.69	5.28	-9.35	0.00	305
MISCELLANEOUS													
13	Tripura Natural Gas Company Limited	2017-18	2018-19	3.92	4.40	72.36	76.00	11.59	0.15	80.68	11.59	14.37	19
Sector wise total				3.92	4.40	72.36	76.00	11.59	0.15	80.68	11.59	14.37	19
Total A (All sector wise working Government companies)				1,175.12	502.29	-687.04	1,008.91	-190.22	-10.57	856.95	-190.22	0.00	6,193

Appendix - 2.1.2 (concl.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Reference: Paragraph Nos. 2.1.10, 2.1.14 & 2.1.15)

(Figures in columns (5) to (12) are ₹in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit(+) / Loss (-)	Turnover	Net profit(+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
B. Working Statutory Corporation													
SERVICES													
1	Tripura Road Transport Corporation	2015-16	2017-18	162.78	0.25	-282.69	2.60	-0.08	-1.63	-110.06	-0.08	-	286
Sector wise total				162.78	0.25	-282.69	2.60	-0.08	-1.63	-110.06	-0.08	0.00	286
Total B (All sector wise working Statutory Corporation)				162.78	0.25	-282.69	2.60	-0.08	-1.63	-110.06	-0.08	0.00	286
Grand Total (A+B)				1,337.90	502.54	-969.73	1,011.51	-190.30	-12.20	746.89	-190.30	0.00	6479
C. Non-working Government companies													
FINANCING													
1	Tripura State Bank Limited	Non-functional and in the process of liquidation.											
Sector wise total				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Total C (All sector wise non-working Government company)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Grand Total (A+B+C)				1,337.90	502.54	-969.73	1,011.51	-190.30	-12.20	746.89	-190.30	0.00	6,479

[@] Paid up capital includes share suspense /application money

NF : Not Finalised.

Source: Latest finalised Accounts of SPSUs as on 30 September 2018.

Appendices

Appendix - 2.2.1

Statement showing nursery raised, supplied and expenditure incurred on raising 62 lakh nursery (bi-clone seed)

(Reference: Paragraph No. 2.2.5.3 (i))

Name of the nursery grower	No. of tea saplings target to be raised (in lakh)	No. of sapling raised (in lakh)	Cost of materials issued (₹ in crore)	Cash advance paid (₹ in crore)	Total advance (₹ in crore)	Tea sapling supplied (in lakh) (till 23-07-2018)
Daldali SHG	3.50	3.50	0.10	0.12	0.22	3.06
Prahar SHG	2.50	2.50	0.04	0.06	0.10	1.71
Chumai SHG	3.00	3.00	0.09	0.06	0.15	1.94
Khumbar Bans SHG	5.00	5.00	0.12	0.12	0.24	3.06
Sunchana SHG	5.00	5.00	0.14	0.10	0.24	3.68
Darangtila Cha SSS Ltd.	5.00	5.00	0.15	0.29	0.44	5.0
Mohanpur Chabagan SSS Ltd.	7.00	7.00	0.25	0.21	0.46	4.72
Kalachera Chabaga SSS Ltd	3.00	3.00	0.09	0.08	0.17	0.63
Pancham Nagar STG Co-operative Society Ltd.	7.00	7.00	0.22	0.16	0.38	1.99
Fatikcherra Hamari STG Society	3.00	3.00	0.09	0.07	0.16	1.75
Jamtali Bari STG Co-operative Society	3.00	3.00	0.09	0.08	0.17	1.43
Sub total	47	47	1.38	1.35	2.73	28.97
Brahmakunda TE	5.00	5.00	0.15	0.09 ¹	0.24	5.0
Mandai	15.00	10.00	0.82	0.24 ²	1.06	NA
Grand Total	67.00	62.00	2.35	1.66	4.03	33.97

SHG = Self Help Group

SSS Ltd. = Sramik Samabay Samiti Limited

STG = Small Tea Grower

¹ unskilled wages and contingencies

² unskilled wages and contingencies

Appendix - 2.2.2

Statement showing unadjusted advances from Tea saplings Growers
{Reference: Paragraph No. 2.2.5.3 (iii)}

Name of the nursery grower	No. of sapling raised (in lakh)	Tea sapling supplied (in lakh) (Nov.2018)	Total advance paid (₹ in lakh)	Rate of adjustment (in `)	Amount recovered (₹ in lakh)	Amount due for recovery (₹ in lakh)
Col.1	Col.2	Col.3	Col.6	Col.7	col.8 (col.3x col.7)	Col.9 (Col. 6-8)
Daldali SHG	3.50	3.06	22	8	24.50	NIL
Prahar SHG	2.50	1.71	10	8	13.69	NIL
Chumai SHG	3.00	1.94	15	9	17.44	NIL
Khumbar Bans SHG	5.00	3.06	24	8	24.48	NIL
Sunchana SHG	5.00	3.68	24	8	29.41	NIL
Darangtila Cha SSS Ltd.	5.00	5.0	44	8	40.00	4.00
Mohanpur Chabagan SSS Ltd.	7.00	4.72	46	9	42.48	3.52
Kalachera Chabaga SSS Ltd	3.00	0.63	17	9	5.67	11.33
Pancham Nagar STG Co-operative Society Ltd.	7.00	2.00	38	9	17.96	20.04
Fatikcherra Hamari STG Society	3.00	1.75	16	9	15.73	0.27
Jamtali Bari STG Co-operative Society	3.00	1.43	17	9	12.87	4.13
Total	47	28.97	273			43.29

Appendix - 2.4.1

Statement showing year-wise booked quantity by IGC consumers, bills raised by GAIL, purchase value and income earned from sale of gas at Bodhjungnagar IGC
(Reference: Paragraph No. 2.4)

Year	Contracted quantity with GAIL (Yearly i.e. DCQ X 365)	Booked quantity by IGC consumers	Bill raised by GAIL			Percentage of MGO over total quantity	Purchase value of gas supplied	Income earned from sale of gas	Profit (+)/ Loss (-)
			Quantity billed	MGO billed	Total quantity billed				
in SCMD			in SCM ³						₹ in lakh
2014-15	16,000 (58,40,000)	31,548 ⁴	37,74,393	13,58,204	51,32,597	26.46	351.07	987.12 ⁵	(+) 636.05
2015-16	16,000 (58,40,000)	10,782	40,03,241	12,48,531	52,51,772	23.77	377.06	622.66 ⁶	(+) 245.60
2016-17	16,000 (58,40,000)	8,009	25,76,070	26,79,916	52,55,986	50.99	380.22	377.30	(-) 2.92
2017-18	16,000 (58,40,000)	7,555	28,27,710	24,28,290	52,56,000	46.20	383.94	335.17	(-) 48.77

³ Standard Cubic Metres

⁴ As M/s Dharampal Premchand Limited was not consuming the full booked quantity, the available gas was sold to other consumers and the Company earned additional profit. M/s Dharampal Premchand Limited (16,000 SCMD) was disconnected from March 2015

⁵ The Company billed the consumers on the contracted quantity (33,040 SCMD), thereby earning extra

⁶ The Company billed the consumers on the contracted quantity (16,000 SCMD), thereby earning extra

Appendix - 3.2.1

**Statement showing loss of revenue pertaining to time barred cases and short/ non realisation of revenue
during the years 2009-10 and 2013-14**
(Reference: Paragraph No. 3.2)

(in ₹)

Year	Actual turnover	Turnover disclosed	Turnover suppressed (2)-(3)	VAT payable on the Actual turnover*	VAT actually paid	Short payment of VAT (5)-(6)	Interest leviable ¹ (Period in brackets)	Penalty imposable @10% at least	Total payable (7)+(8)+(9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Time-barred cases									
2010-11	21,79,19,173	21,55,31,504	23,87,669	4,35,83,835	4,30,45,475	5,38,360	4,84,524 (60 months)	53,836	10,76,720
2011-12	40,00,25,171	39,60,26,731	39,98,440	8,00,05,034	7,92,08,789	7,96,245	7,16,621 (60 months)	79,625	15,92,491
2012-13	53,69,12,393	53,05,88,691	63,23,702	10,73,82,479	10,61,17,753	12,64,726	11,38,253 (60months)	1,26,473	25,29,452
Total	115,48,56,737	114,21,46,826	1,27,09,811	23,09,71,348	22,83,72,017	25,99,331	23,39,398	2,59,934	51,98,663
Short/ non-realisation of taxes									
2009-10	18,77,20,144	18,38,88,770	38,31,374	3,75,44,029	3,68,37,022	7,07,007	6,25,701 (59 months)	70,701	14,03,409
2013-14 ²	50,72,77,355	50,29,17,152	43,60,203	12,72,63,795	12,64,23,344	8,40,451	6,93,372 (55 months)	84,045	16,17,868
Total	69,49,97,499	68,68,05,922	81,91,577	16,48,07,824	16,32,60,366	15,47,458	13,19,073	1,54,746	30,21,277

*(IMFL & Beer taxable @ 20 per cent upto 19-11-2013 and @ 35 per cent thereafter)

¹ Interest payable @ 1.5 per cent per month. For the year 2009-10, it had been computed for 59 months till March 2015 (i.e. the month of assessment). Interest payable for 2010-11, 2011-12 and 2012-13 had been computed for 60 months (5 years) i.e. till they become time barred. Interest payable for the year 2013-14 had been computed till October 2018 (till date of receipt of Government reply in November 2018)

² The case will become time barred on 31 March 2019

Appendix - 3.2.2**Statement showing non-recovery of penalty due to non/ delayed submission of copy of the audited accounts within the specified time**

(Reference: Paragraph No. 3.2)

(in ₹)

Name of the dealer with TIN	Year	Turnover	Penalty imposable @0.1 per cent of turnover
M/s Udaipur Bonded Warehouse (TIN- 16111128003)	2009-10	18,77,20,144	1,87,720.14
	2010-11	21,79,19,173	2,17,919.17
	2011-12	40,00,25,171	4,00,025.17
	2012-13	53,69,12,393	5,36,912.39
	2013-14	50,72,77,355	5,07,277.36
	2014-15	49,11,74,848	4,91,174.85
	2015-16	61,12,24,848	6,11,224.85
	2016-17	69,80,82,200	6,98,082.20
	2017-18	79,21,39,714	7,92,139.72
Total		44,24,75,846	44,42,475.85

N.B. The amounts of turnover during 2009-10 to 2013-14 are as determined by Audit, the amounts of turnover during 2014-15 to 2017-18 are as disclosed by the dealer till date of audit (January 2019).

Appendix - 3.3.1

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assess- ment	Date of assess- ment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined by adding profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
Superintendent of Taxes, Charge II, Agartala															
1.	M/s Hind Agencies (16021590030)	2011- 12	30-07- 2016	27745814	26995509	750305	3.21	774390	Motor parts & Tractor parts	13.5*	104543	78407	10454	193404	Government stated (November 2018) that notices had been issued to the dealer to appear with books of accounts, outcome would be intimated in due course.
		2013- 14		31180698	30607385	573313	3.99	596188		14.5*	86447	33714	8645	128806	
		2015- 16		23889384	23166160	723224	7.0	773850		5.0*	38693	1161	3869	43723	
2.	M/s Surya Kumar Banik Agency Pvt. Ltd. (16021079061)	2013- 14	09-10- 2017	25349649	25243990	105659	16.65	123251	Optical lens etc. and watch & spectacles	13.5#	16639	10233	1664	28536	Government stated (November 2018) that in one permit the amount was wrongly mentioned as ₹ 10,58,971 instead of ₹ 1,05,97, which was accepted and the case had been revised accordingly.
3.	M/s BanikFertiliser and Agro Chemicals (16020274062)	2011- 12	30-08- 2016	13637007	13258507	378500	4.0	393640	Fertilisers	5.0^	19682	15057	1968	36707	Government stated (November 2018) that notices had been issued to the dealer to appear with books of accounts, outcome would be intimated in due course.
		2013- 14		8507178	8083015	424163	4.5	443250		5.0 ^	22163	8976	2216	33355	

*Motor parts taxable @12.5% upto 03-05-2011, @13.5% upto 19-11-2013, @14.5% upto 13-10-2014 and @5% thereafter. Tractor parts @4% upto 03-05-2011 and @5% thereafter

Optical lens, optical goods taxable @5% and watch, spectacles @13.5% upto 19-11-2013 and @14.5% thereafter

^ Fertilisers taxable @4% upto 03-05-2011 and @5% thereafter

Appendix - 3.3.1 (contd...)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assess- ment	Date of assess- ment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined adding by profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
4.	M/s Swarna Kamal Jewellers (16021410073)	2012- 13	26-05- 2016	69360607	67866108	1494499	10.37	1649479	Gold ornament & precious stone	2.0	32990	17815	3299	54104	Government stated (November 2018) that the dealer had deposited ₹ 49,020 in March 2018.
5.	M/s Jyotsna Varieties (16021856172)	2014- 15	13-09- 2017	5989552	5801726	187826	10.16	206909	Fire- works	14.5	30002	12601	3000	45603	Government stated (November 2018) that the dealer imported goods of ₹ 58,01,736 by using 114 online permits (Form- XXVI), of which seven were not passed. Turnover calculated by Audit included actual total import of goods by using permits in Form- XXIV and XXVI during the year.
Sub total				205659889	201022400	4637489		4960957			351159	177964	35115	564238	

Appendix - 3.3.1 (contd...)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assess- ment	Date of assess- ment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined by adding profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
Superintendent of Taxes, Charge IV, Agartala															
6.	M/s H. P. Electricals (16040018010)	2011- 12	28-02- 2016	32356476	32238502	117974	4.7	123519	Electrical goods, pipes etc.	13.5*	16675	11256	1668	29599	Government stated (November 2018) that the case was to be referred to the Revisional Authority for permission since the AA has no power to re-open the case...
		2013- 14	24-02- 2017	54659686	53443591	1216095	5.0	1276900		14.5*	185151	91649	18515	295315	
		2014- 15	24-02- 2017	52325239	50969948	1355291	5.0	1423056		14.5*	206343	64998	20634	291975	
7.	M/s Berger Paints India Ltd. (16040782084)	2011- 12	31-05- 2016	94729989	94562397	167592	0.07	167709	Paints, colours & primers etc.	13.5#	22641	16302	2264	41207	Government stated (November 2018) that the case was to be referred to the Revisional Authority for permission since the AA has no power to re-open the case...
		2012- 13		114948021	113543372	1404649	0.05	1405351		13.5#	189722	102450	18972	311144	
8.	M/s Organic Supply Agency (16040041046)	2011- 12	29-07- 2016	10978890	10566600	412290	10.68	456323	Pesti- cides, insecti- cides & fertilisers	5.0^	22816	17112	2282	42210	-do-
		2012- 13		11895182	11418775	476407	10.96	528621		5.0^	26431	15066	2643	44140	
		2014- 15		15151146	14293298	857848	11.09	952983		5.0^	47649	10006	4765	62420	
		2015- 16		14407401	12850777	1556624	11.29	1732367		5.0^	86618	2599	8662	97879	
Sub total				401452030	393887260	7564770		8066829			804046	331438	80405	1215889	

*Electrical goods, pipes etc. taxable @12.5% upto 03-05-2011and @14.5% thereafter

Paints, colours & primers etc. taxable @12.5% upto 03-05-2011and @13.5% thereafter

^ Pesticides, insecticides &fertilisers taxable @4% upto 03-05-2011 and @5% thereafter

Appendix - 3.3.1 (concld.)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assess- ment	Date of assess- ment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined by adding profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
Superintendent of Taxes, Charge VI, Agartala															
9.	M/s Sanrak Rubber (16061029018)	2009- 10	05-12- 2015	35138913	6103899	29035014	Nil ³	29035014	Raw rubber sheet	4.0*	1161401	1167208	116140	2444749	Government stated (November 2018) that the case was to be referred to the Revisional Authority for permission since the AA has no power to re-open the case...
10.	M/s Anwar Hossain (16060810059)	2014- 15	03-10- 2016	12422023	9378763	3043260	10.16	3352455	Stone chips	14.5#	486106	123957	48611	658674	-do-
Sub total				47560936	15482662	32078274		32387469			1647507	1291165	164751	3103423	
Grand Total				654672855	610392322	44280533		45415255			2802712	1800567	280271	4883550	

*Raw rubber sheet taxable on purchase @4% upto 06-09-2011 and @5% thereafter

Stone chips taxable @13.5% upto 19-11-2013 and @14.5% thereafter

³ Schedule VIII item, taxable on purchase turnover under Section 3 of TVAT Act, 2004

Appendix - 3.3.2

Statement showing calculation of interest

(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of dealer	Period of assessmen t	Tax payable	Due from	Date of assessment	Total period (in month ⁴)	Interest to be levied
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
The Superintendent of Taxes, Charge II, Agartala							
1.	M/s Hind Agencies	2011-12	104543	05/12	30-07-2016	50	78407
		2013-14	86447	05/14		26	33714
		2015-16	38693	05/16		02	1161
2.	M/s Surya Kumar Banik Agency Pvt. Ltd.	2013-14	16639	05/14	09-10-2017	41	10233
3.	M/s BanikFertilser and Agro Chemicals	2011-12	19682	05/12	30-08-2016	51	15057
		2013-14	22163	05/14		27	8976
4.	M/s Swarna Kamal Jewellers	2012-13	32990	05/13	26-05-2016	36	17815
5.	M/s Jyotsna Varieties	2014-15	30002	05/15	13-09-2017	28	12601
The Superintendent of Taxes, Charge IV, Agartala							
6.	M/s H. P. Electricals	2011-12	16675	05/12	28-02-2016	45	11256
		2013-14	185151	05/14	24-02-2017	33	91649
		2014-15	206343	05/15	24-02-2017	21	64998
7.	M/s Berger Paints India Ltd.	2011-12	22641	05/12	31-05-2016	48	16302
		2012-13	189722	05/13		36	102450
8.	M/s Organic Supply Agency	2011-12	22816	05/12	29-07-2016	50	17112
		2012-13	26431	05/13		38	15066
		2014-15	47649	05/15		14	10006
		2015-16	86618	05/16		02	2599
The Superintendent of Taxes, Charge VI, Agartala							
9.	M/s Sanrak Rubber	2009-10	1161401	05/10	05-12-2015	67	1167208
10.	M/s Anwar Hossain	2014-15	486106	05/15	03-10-2016	17	123957
Total		2802712					1800567

⁴ Interest calculated @ 1.5 per cent pm for the period from the month VAT was not deposited to the previous month in which assessment was made

Appendix - 3.4.1

Statement showing short levy of tax, interest and penalty by the AA in respect of the years 2009-10 to 2013-14

(Reference: Paragraph No. 3.4)

(Amount in ₹)

Sl. No.	Particulars	2009-10	2010-11	2011-12	2012-13	2013-14	Total
1	(i) Purchase turnover determined	125172020	240314780	161535000	151993765	104940646	783956211
	(ii) Actual purchase turnover	128760421	248703323	175016410	152379480	105099411	809959045
2	VAT payable	5150417	9948133	8107162	7618974	5254971	36079657
3	VAT paid by challan	4894653	9549192	6779406	7414000	4922687	33559938
4	ITC allowed	112229	63400	643596	185688	192000	1196913
5	Total (VAT paid + ITC allowed) (Sl. No. 3 + 4)	5006882	9612592	7423002	7598438	5114687	34756851
6	Excess adjustment of ITC claim	-	-	670596	185688	-	856284
7	Total Tax due (Sl. No. 2 – 5 + 6)	143535	335541	1354756	204974	140284	2179090
8	Interest ⁵ leviable @ 1.5% pm u/s 45(4)	124875 (58 months)	231523 (46 months)	690926 (34 months)	67641 (22 months)	21043 (10 months)	1136008
9	Penalty imposable u/s 75A @10%	14354	33554	135476	20497	14028	217909
10	Dues as per re-assessment:						
	(i) Tax	-	-	35748	-	132345	168093
	(ii) Interest	-	-	38072	-	93303	131375
	(iii) Penalty	3400	1400	8875	1200	13535	28410
	Total	3400	1400	82695	1200	239183	327878
11	Balance due to be recovered:						
	(i) Tax {Sl. No. 7 – 10(i)}	143535	335541	1319008	204974	7939	2010997
	(ii) Interest {Sl. No. 8 – 10(ii)}	124875	231523	652854	67641	(-) 72260	1004633
	(iii) Penalty {Sl. No. 9 – 10(iii)}	10954	32154	126601	19297	493	189499
	Total (to be recovered)	279364	599218	2098463	291912	(-)63828	3205129

⁵ Interest calculated from May of respective assessment years upto the month of original assessment (*i.e.* February 2015)

Appendix - 4.4.1**Excess sanction of loan in case of completed works**
(Reference: Paragraph No. 4.4.8.3)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	Sanctioned cost based on project proposal	Cost as per DPR	Difference between sanctioned cost and DPR	Total value of work done	Percentage of difference between sanctioned cost and total value of work done against sanctioned cost
1	Amarpur	RCC bridge over Ompi Cherra on T-A Road at Ch.24 KM	XVII	541.00	292.03	248.97	376.78	30.35
2	Amarpur	RCC over Ekcharicherra over Nizachandra Para at Ch.7.00 KM from Jatanbari	XVI	649.20	266.04	383.16	272.64	58.00
3	Bishalgarh	RCC bridge over river Sinai on the road from Kanchanmala market to Purba Champamura at Ch. 0.2 km/ Agency: Coal Mines	XIV	590.40	514.15	76.25	543.13	8.01
4	Bishalgarh	RCC bridge over river Sinai on the road from Sekerkote Mandir to Pandavpur at Ch. 1.2 km/ Agency: Coal Mines	XIV	590.40	376.04	214.36	387.59	34.35
5	Bishalgarh	RCC bridge over Bangeswar river on the road from South Anadanagar to Jarulbachai via Kantarjala at Ch. 2.80 km/ Agency: Ramky Infra	XIV	492.00	393.72	98.28	400.30	18.64
6	Bishalgarh	RCC bridge over river Bangeswar on the road from JarulBachai to Gabordi at ch. 2.00 km bridge No. 600/ Agency: Ramky Infra/ RIDF-XIV	XIV	246.00	219.01	26.99	215.17	12.53

Appendix - 4.4.1 (concl.)

Excess sanction of loan in case of completed works

(Reference: Paragraph No. 4.4.8.3)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	Sanctioned cost based on project proposal	Cost as per DPR	Difference between sanctioned cost and DPR	Total value of work done	Percentage of difference between sanctioned cost and total value of work done against sanctioned cost
7	Bishramganj	RCC bridge length 35 mtr under bishalgarh block over local cherra at Jagaibari (Ch.23.35 KM) on the road Jampuijala to Bishramganj via Takarjala/ RIDF-XVIII	XVIII	432.80	320.00	112.8	396.33	8.43
8	Bishramganj	RCC bridge over local cherra near Tahasil office on the road from Jampuijala to Bishramganj via Takarjala, Amrendranagar, Promodenagar at Ch.18.30 KM (L-15 Mtr)/ RIDF- XVIII	XVIII	227.22	119.27	107.95	99.54	56.19
9	Teliamura	Replacement of existing causeway over local cherra by RCC Bridge on the road from TA road to Khasiamangal at Ch: 1.00 km to 2.00 km.	XIV	590.40	207.817	382.583	227.37	61.49
10	Bishramganj	RCC bridge under Jampuijala Block over (ii) Pailabaghacherra (at ch.7.50 KM) on the road Jampuijala to Bishramganj via Takarjala (L-20 Mtr)	XVIII	183.94	144.85	39.09	Not Available	
11	Bishramganj	RCC bridge under Jampuijala Block over (iii) Local cherra (Chaklakcherra) near Garu Bazar (at ch.9.00 KM) on the road Jampuijala to Bishalgarh (L-40 Mtr.)	XVIII	357.06	265.81	91.25	Not Available	
Total						1781.683		

Appendix - 4.4.2

Excess sanction of loan in case of ongoing works

(Reference: Paragraph No. 4.4.8.3)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	Sanctioned cost based on project proposal	Cost as per DPR	Difference between sanctioned cost and DPR
1	Ampur	Replacement of baily bridge by RCC bridge over local cherra at Daluma at Ch. 7.00 km on Ampur - Jatanbari road	XVII	541.00	394.11	146.89
2	Ampur	Replacement of baily bridge by RCC bridge over Khedarnalcherra (Nutanbazar) at Ch. 18.00 km on Ampur - Jatanbari road	XVII	541.00	331.15	209.85
3	Ambassa	RCC bridge over Thauracherra on Gandacherra-Raishyabari road at Ch.3.50 Km/ RIDF-XX	XX	454.44	223.5	230.94
4	Ambassa	Improvement of Gandacherra-Raishyabari road (L-32 KM)/SH: Widening, strengthening , Retaining wall Toe wall, CD etc. portion from 0 to 28.50 KM (RIDF-XXI)	XXI	1938.00	1922.59	15.41
5	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	XIV	688.80	330.86	357.94
6	Bishramganj	Improvement of road from Bishalgarh to Takarjala (L-17 KM) : widening, retaining wall, CD etc./portion from ch.0 km to 8.75 KM/ RIDF-XXII	XXII	400.00	393.46	6.54
7	Jirania	Construction of RCC bridge over Ghoramaracherra at Ajendra Bazar/ RIDF-XVII	XVII	324.60	160.51	164.09
8	Kanchanpur	Construction of RCC bridge on the road from Kanchanpur to Jalebassa Road at Ch.27.50 KM/ RIDF-XV	XV	486.90	432.16	54.74
9	Kanchanpur	Construction of RCC bridge on the road from Dharmanagar College Road near water supply plant at 1.14 KM/ RIDF- XV (DHARMANAGAR)	XV	541.00	301.63	239.37
10	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishagharia under Teliamura Block. (span: 140 m)	XIV	1377.60	614.773	762.827
Total						2188.597

Appendix - 4.4.3**Wrong claim and reimbursement against actual expenditure in case of completed works**

(Reference: Paragraph No. 4.4.9.2)

(₹in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursem ent made by NABARD, up to March, 2018	Excess claim	Excess reimburs ement
1	Amarpur	RCC bridge over Ompi Cherra on T-A Road at Ch.24 KM	XVII	541.00	268.20	541.00	375.74	486.90	486.90	111.16	111.16
2	Amarpur	RCC bridge over Ekjancherra on T-A Road at Ch.27.50 KM	XVII	541.00	279.05	541.00	398.38	486.90	486.9	88.52	88.52
3	Amarpur	RCC over Ekcharicherra over Nizachandra Para at Ch.7.00 KM from Jatanbari	XVI	649.20	232.32	649.20	268.51	584.28	584.28	315.77	315.77
4	Amarpur	RCC girder bridge L-18 Mtr over Rambadracherra on the road from Jatanbari-Lambacherra at ch.5.40 KM	XVII	238.04	109.96	238.04	140.83	214.20	214.20	73.37	73.37
5	Amarpur	Replacement of baily bridge by RCC Box Cell culvert over local cherra on Jatanbari to Lambacherra road at Ch. 14.30 km	XVII	238.04	NA	238.04	61.10	214.191	214.191	153.091	153.091

Appendix- 4.4.3 (contd...)

Wrong claim and reimbursement against actual expenditure in case of completed works

(Reference: Paragraph No. 4.4.9.2)

(₹in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursem- ent made by NABARD, up to March, 2018	Excess claim	Excess reimburse -ment
6	Bishalgarh	RCC bridge over river Sinai on the road from Kanchanmala market to Purba Champamura at Ch. 0.2 km/ Agency: Coal Mines	XIV	NA	514.15	590.40	526.69	530.81	530.81	4.12	4.12
7	Bishalgarh	RCC bridge over river Sinai on the road from Sekerkote Mandir to Pandavpur at Ch. 1.2 km/ Agency: Coal Mines	XIV	NA	376.04	590.40	385.71	531.00	531.00	145.29	145.29
8	Bishalgarh	RCC bridge over Bangeswar river on the road from South Anadanagar to Jarulbachai via Kantarjala at Ch. 2.80 km/ Agency: Ramky Infra	XIV	492.00	393.72	492.00	397.87	442.24	442.24	44.37	44.37

Appendix- 4.4.3 (contd...)**Wrong claim and reimbursement against actual expenditure in case of completed works**

(Reference: Paragraph No. 4.4.9.2)

(₹in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimburse- ment made by NABARD, up to March, 2018	Excess claim	Excess reimburse- ment
9	Bishalgarh	Replacement of temporary bridge across Rangapania Cherra at Garu Bazar on the road from Charilam to Taxapara via Herma, Ramnagar under RIDF XV/ Agency: GPT	XV	NA	NA	270.50	241.26	243.43	243.43	2.17	2.17
10	Bishalgarh	RCC bridge over river Bangeswar on the road from Jarul Bachai to Gabordi at ch. 2.00 km bridge No. 600/ Agency: Ramky Infra/ RIDF-XIV	XIV	246.00	219.01	246.00	201.27	219.83	219.83	18.56	18.56
11	Santir bazar	RCC bridge over Pilakcherra at Ch. 0.10 km on PurbaPilak-Bagmara road (BR-6)	XIV	688.80	285.48	688.80	286.35	619.48	619.48	333.13	333.13

Appendix- 4.4.3 (concl.)

Wrong claim and reimbursement against actual expenditure in case of completed works

(Reference: Paragraph No. 4.4.9.2)

(₹in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursem- ent made by NABARD, up to March, 2018	Excess claim	Excess reimburse -ment
12	Santir bazar	RCC bridge over Kowaifungcherra at Ch. 11.60 km on Jolaibari-Kowaifung road (BR-3)	XIV	393.60	268.21	393.60	285.01	354.24	354.24	69.23	69.23
13	Santir bazar	Permanent bridge on the road from Laxmicherra Bazar to Landon Para via Shibpara at Ch. 0.15 km over Baikhoracherra	XVI	541.00	193.80	541.00	219.03	486.90	486.90	267.87	267.87
14	Santir bazar	RCC bridge over Kowaifungcherra on Kowaifung to Bagmara road at Ch. 1.20 km (BR-12)	XIV	344.40	157.31	344.40	162.60	309.49	309.49	146.89	146.89
15	Teliamura	Replacement of existing causeway over local cherra by RCC Bridge on the road from TA road to Khasiamangal at Ch: 1.00 km to 2.00 km.	XIV	590.40	207.817	590.40	227.37	529.38	529.38	302.01	302.01
Total							4177.72	6253.271	6253.271	2075.551	2075.551

NA : Not available

Appendix – 4.4.4

Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimburse- ment made by NABARD, up to March, 2018	Excess Claim	Excess Reimburs- ement
1	Ampur	RCC Twin Cell Box Culvert (L-18 KM) over local cherra on the road from Jatanbari to Lambacherra at Ch.14.80 KM	XVII	238.04	70.36	238.04	0	214.101	214.101	214.101	14.101
2	Ampur	Replacement of baily bridge by RCC bridge over Khedarnalcherra (Nutanbazar) at Ch. 18.00 km on Ampur - Jatanbari road	XVII	541.00	318.89	541.00	140.00	486.90	486.90	346.90	346.90
3	Ambassa	RCC bridge over Gandacherra on the road from Gandacherra to Raishyabari at ch.1.00 km	XIII	NA	NA	282.80	54.00	252.00	252.00	198.00	198.00
4	Ambassa	RCC bridge over Thauracherra on Gandacherra-Raishyabari road at Ch.3.50 Km/ RIDF-XX	XX	454.44	194.55	454.44	0	122.70	122.70	122.70	122.70
5	Ambassa	RCC bridge over Sarmariver (L-48 Mtr) at Bankarghat on Bankarghat road at Ch.01.00 KM/ RIDF- XX	XX	486.90	205.76	486.90	0	131.46	131.46	131.46	131.46

Appendix – 4.4.4 (contd...)

Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimburse- ment made by NABARD, up to March, 2018	Excess Claim	Excess Reimburs- ement
6	Ambassa	RCC bridge over Sarmariver (L-48 Mtr) at 30 card road on Gandacherra Amarpur road at Ch. 1.50 KM	XX	486.90	202.69	486.90	0	131.46	131.46	131.46	131.46
7	Ambassa	Improvement of Gandacherra-Raishyabari road (L-32 KM)/SH: Widening, Strengthening , Retaining wall Toe wall, CD etc. portion from 0 to 28.50 KM (RIDF-XXI)	XXI	1938.00	1922.59	1938.00	200.00	1350.00	1350.00	1150.00	1150.00
8	Bishalgarh	Replacement of existing SPT bridge over Sinai river on the road (at Chainagar 0.17 km length-45 mtr) from Kanchanmala to Kalkalia under RIDF-XVIII/ Agency: Jahar Sur Chowdhury	XVIII	432.80	330.00	432.80	228.00	360.00	360.00	132.00	132.00

Appendix – 4.4.4 (contd...)

Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
9	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	XIV	688.80	330.86	688.80	106.67	619.29	619.29	512.62	512.62
10	Bishramganj	RCC box cell bridge on the road from AUS road (Itbhatta bazar) to Promodenagar (L-24 Mtr.) at Ch.0.0 KM	XIV	84.48	106.63	246.00	0	90.309	90.309	90.309	90.309
11	Bishramganj	Imp. Of road from Bishalgarh to Takarjala (L-17 KM) : widening, retaining wall, CD etc./portion from ch.0 km to 8.75 KM/ RIDF-XXII	XXII	400.00	393.46	400.00	66.54	108.00	108.00	41.46	41.46
12	Jirania	Road from Mandai Chowmohani to Kali Chowmohani/ OTPMGSY (RIDF-XXII)	XXII	237.22	237.22	237.22	164.39	180.002	180.002	15.612	15.612
13	Jirania	Road from Mara Chowmohani to NIT/ RIDF-XXI	XXI	403.00	402.96	401.00	109.92	360.00	360.00	250.08	250.08

Appendix – 4.4.4 (contd...)

Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimburse- ment made by NABARD, up to March, 2018	Excess Claim	Excess Reimburs- ement
14	Jirania	Road from Old Mandwai road (Improvement of road from Old Mandai to Madhab Para)/ RIDF-XXII	XXII	366.60	366.72	366.60	35.50	225.00	225.00	189.50	189.50
15	Jirania	Const. of RCC bridge over Ghoramaracherra at Ajendra Bazar/ RIDF-XVII	XVII	324.60	151.54	324.60	108.36	292.086	292.086	183.726	183.726
16	Kanchanpur	Const. of RCC bridge over river Deo on Gopalpur to Shibnagar road at 0.05 KM under Kanchanpur Division, RIDF XIII	XIII	NA	283.90	318.15	188.74	286.20	286.20	97.46	97.46
17	Kanchanpur	Const. of RCC bridge on the road from Kanchanpur to Jalebassa Road at Ch.27.50 KM/ RIDF-XV	XV	486.90	432.16	486.90	282.89	438.205	438.205	155.315	155.315
18	Kanchanpur	Const. of RCC bridge on the road from Dharmanagar College Road near water supply plant at 1.14 KM/ RIDF-XV	XV	541.00	301.63	541.00	278.16	486.87	486.87	208.71	208.71

Appendix – 4.4.4 (contd...)

Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimburse- ment made by NABARD, up to March, 2018	Excess Claim	Excess Reimburs- ement
19	Kanchanpur	Const. of RCC bridge over river Kakri on the road from Dighalbak to Pratyek Roy Road at 1.50 KM/RIDF-XV (DHARMANAGAR)	XV	649.20	NA	649.20	127.26	584.275	584.275	457.015	457.015
20	Kanchanpur	Const. of RCC bridge over river Deo at Buraighat on Gachiram to Tuisama at Ch.1.00 KM,(RIDF XIII)	XIII	530.25	318.30	530.25	41.42	450	450	408.58	408.58
21	Santirbazar	RCC bridge over Pilakcherra on the road from Jolaibari-Khowaifung to NH44 via Banik Para at Ch. 0.03 km	XX	378.70	159.44	346.24	45.00	102.25	102.249	57.25	57.249
22	Santirbazar	RCC bridge over Rangacherra on the road from Jolaibari- Kowaifung to Purba Pilak at Ch. 0.04 km	XX	378.70	142.62	378.70	51.00	93.49	93.483	42.49	42.483

Appendix – 4.4.4 (contd...)**Wrong claim and reimbursement against actual expenditure in case of ongoing works**

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
23	Santirbazar	Improvement of road from Bagafa to Govindabari (L- 9.50 km)/ SH: Widening of road, re-grading, soling, retaining wall, toe wall, metalling, carpeting and road side pucca drain etc. Ch. 4.00 km to 9.50 km	XXII	314.93	314.93	314.93	52.44	225.002	225.002	172.562	172.562
24	Santirbazar	RCC bridge over river Muhuri from Shilong Mog Para-Bhagyamoni Chakma Para (PMGSY road) to Betaga via Lowgang at Ch. 1.70 km	XII	NA	NA	765.65	479.94	517.35	517.35	37.41	37.41
25	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishagharia under Teliamura Block. (span: 140 m)	XIV	1377.60	614.773	1377.60	435.54	1232.24	1232.24	796.70	796.70

Appendix – 4.4.4 (concld.)

Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimburse- ment made by NABARD, up to March, 2018	Excess Claim	Excess Reimburs- ement
26	Teliamura	Construction of RCC Bridge over Maharanicherra on Teliamura-Maharani road ch. 11.00 km sanctioned for implementation under NABARD	XIX	432.80	206.72	432.80	117.50	389.25	389.25	271.75	271.75
27	Teliamura	Improvement of road from Golabari- Ghilatali-Santinagar-Chebri road (ch. 0.00 km to 6.00 km)/ SH: Widening, metalling, carpeting, retaining wall, CD etc.	XXII	360.00	360.01	360.00	0	97.20	97.20	97.20	97.20
Total							3313.27	9825.64	9825.632	6512.37	6512.362

Appendix - 4.4.5**Time over-run of ongoing projects**

(Reference: Paragraph No. 4.4.10.1)

(₹in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
1	Amarpur	RCC bridge over local cherra on Jatanbari to Lambacherra road at 2.20 KM	XVII	216.40	07-06-2014	06-03-2016	In progress	755	Approach road not completed
2	Amarpur	Replacement of baily bridge by RCC bridge over Khedarnalcherra (Nutanbazar) at Ch. 18.00 km on Amarpur - Jatanbari road	XVII	541.00	02-06-2014	01-12-2015	In progress	851	Approach road not completed
3	Ambassa	RCC bridge over Gandacherra on the road from Gandacherra to Raishyabari at ch.1.00 km	XIII	282.80	20-11-2013	19-05-2015	In progress	1047	Deficient sub soil investigation
4	Bishalgarh	Replacement of existing SPT bridge over Sinai river on the road (at Chainagar 0.17 km length- 45 mtr) from Kanchannmala to Kalkalia under RIDF-XVIII/ Agency: Jahar Sur Chowdhury	XVIII	432.80	26-12-2014	25-12-2016	In progress	461	Non availability of drawing and design

Appendix - 4.4.5 (contd...)**Time over-run of ongoing projects***(Reference: Paragraph No. 4.4.10.1)***(₹in lakh)**

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
5	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	XIV	688.80	13-11-2009	12-11-2011	In progress	2331	Delay by agency
6	Bishramganj	RCC bridge under Jampuijala Block over (i) Local cherra near Gamon Bazar at ch.10.00 KM on the road Jampuijala to Bishramganj via Takarjala L-25 Mtr	XVIII	238.04	30-10-2014	29-10-2016	In progress	518	Non availability of structural drawing and design
7	Bishramganj	RCC bridge under Jampuijala Block over (iv) Local cherra near Hirapur V.C. Office (at ch.18.50 KM) on the road Jampuijala to Bishramganj via Takarjala (L-40 M)/ RIDF-XVIII	XVIII	227.22	30-10-2014	29-10-2016	In progress	518	Non availability of structural drawing
8	Bishramganj	RCC box cell bridge on the road from AUS road (Itbhatta bazar) to Promodenagar (L-24 Mtr.) at Ch.0.0 KM	XXI	84.48	13-12-2016	12-09-2017	In progress	200	Illness of contractor

Appendix - 4.4.5 (contd...)**Time over-run of ongoing projects***(Reference: Paragraph No. 4.4.10.1)***(₹in lakh)**

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
9	Jirania	Road from Mandai Chowmohani to Kali Chowmohani/ OTPMGSY (RIDF-XXII)	XXII	237.22	01-03-2016	01-03-2017	In progress	395	Delay by contractor
10	Jirania	Road from Mara Chowmohani to NIT/ RIDF-XXI	XXI	403.00	05-09-2016	04-09-2017	In progress	208	Delay by contractor
11	Jirania	Road from Old Mandwai road (Improvement of road from Old Mandai to Madhab Para)/ RIDF-XXII	XXII	366.60	01-06-2017	01-09-2017	In progress	211	Non availability of machineries and labourer
12	Jirania	Const. of RCC bridge over Ghoramaracherra at Ajendra Bazar/ RIDF-XVII	XVII	324.60	06-08-2016	05-02-2018	In progress	54	Land problem
13	Kanchanpur	Const. of RCC bridge over river Deo on Gopalpur to Shibnagar road at 0.05 KM under Kanchanpur Division, RIDF XIII	XIII	318.15	02-01-2013	01-07-2015	In progress	1004	Deficient sub soil investigation
14	Kanchanpur	Const. of RCC bridge on the road from Kanchanpur to Jalebassa Road at Ch.27.50 KM/ RIDF-XV	XV	486.90	08-12-2011	07-12-2013	In progress	1575	Fund constraint

Appendix - 4.4.5 (contd...)**Time over-run of ongoing projects**

(Reference: Paragraph No. 4.4.10.1)

(₹in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
15	Kanchanpur	Const. of RCC bridge on the road from Dharmanagar College Road near water supply plant at 1.14 KM/ RIDF- XV (DHARMANAGAR)	XV	541.00	06-08-2012	05-08-2014	In progress	1487	Fund constraint
16	Kanchanpur	Const. of RCC bridge over river Kakri on the road from Dighalbak to Pratyek Roy Road at 1.50 KM/ RIDF- XV (DHARMANAGAR)	XV	649.20	08-06-2012	07-06-2014	In progress	1546	Fund constraint
17	Santirbazar	Improvement of road from Bagafa to Govindabari (L- 9.50 km)/ SH: Widening of road, re-grading, soling, retaining wall, toe wall, metalling, carpeting and road side pucca drain etc. Ch. 4.00 km to 9.50 km	XXII	314.93	09-09-2016	08-03-2018	In progress	23	Time extension granted without valid reasons
18	Santirbazar	RCC bridge over river Muhuri from ShilongMog Para- Bhagyamoni Chakma Para (PMGSY road) to Betaga via Lowgang at Ch. 1.70 km	XII	765.65	22-11-2007	21-05-2010	In progress	2871	Deficient sub soil investigation

Appendix - 4.4.5 (concl.)**Time over-run of ongoing projects***(Reference: Paragraph No. 4.4.10.1)***(₹in lakh)**

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
19	Santirbazar	RCC bridge over Taikhamaricherra at Ch. 7.30 km on Jharjhari to Muhuripur road	XII	269.20	03-07-2013	02-01-2015	In progress	1184	Approach not completed
20	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishagharia under Teliamura Block. (span: 140 m)	XIV	1377.60	03-07-2009	02-07-2011	In progress	2464	Delay by contractor
21	Teliamura	Construction of RCC Bridge over Maharanicherra on Teliamura-Maharani road ch. 11.00 km sanctioned for implementation under NABARD	XIX	432.80	09-05-2016	08-11-2017	In progress	143	Land problem

Appendix - 4.4.6**Time over-run of completed projects**

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctione d cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
1	Amarpur	RCC bridge over Ompicherra on T-A Road at Ch.24 KM	XVII	541.00	12-12-2013	11-12-2015	12-06-2017	549	Non availability of design mix report
2	Amarpur	RCC bridge over Ekjancherra on T-A Road at Ch.27.50 KM	XVII	541.00	12-12-2013	11-12-2015	24-08-2016	257	Non availability of design mix report
3	Amarpur	RCC over Ekcharicherra over Nizachandra Para at Ch.7.00 KM from Jatanbari	XVI	649.20	23-10-2013	22-10-2015	31-12-2016	436	Delay by contractor
4	Amarpur	RCC girder bridge L-18 Mtr over Rambadracherra on the road from Jatanbari-Lambacherra at ch.5.40 KM	XVII	238.04	07-06-2014	06-12-2015	07-01-2017	398	Delay in drawing and design
5	Amarpur	Replacement of baily bridge by RCC Box Cell culvert over local cherra on Jatanbari to Lambacherra road at Ch. 14.30 km	XVII	238.04	30-04-2013	30-10-2013	09-01-2015	436	Execution of additional work
6	Bishalgarh	RCC bridge over river Sinai on the road from Kanchanmala market to Purba Champamura at Ch. 0.2 km/ Agency: Coal Mines	XIV	590.40	19-11-2009	18-11-2011	20-09-2016	1768	Delay in approval of approach road

Appendix - 4.4.6 (contd...)**Time over-run of completed projects***(Reference: Paragraph No. 4.4.10.1)**(₹in lakh)*

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctione d cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
7	Bishalgarh	RCC bridge over river Sinai on the road from Sekerkote Mandir to Pandavpur at Ch. 1.2 km/ Agency: Coal Mines	XIV	590.40	March 2012	11-04-2014	30-06-2015	445	Land problem
8	Bishalgarh	RCC bridge over Bangeswar river on the road from South Anadanagar to Jarulbachai via Kantarjala at Ch. 2.80 km/ Agency: Ramky Infra	XIV	492.00	21-10-2009	20-10-2011	20-01-2017	1919	Modified drawing design
9	Bishalgarh	RCC bridge over river Bangeswar on the road from Dukli to Meddha Chowmuhani at Ch. 0.75 km/ Agency: Coal Mines	XIV	196.80	19-11-2009	18-11-2011	15-07-2013	605	Execution of approach
10	Bishalgarh	Replacement of temporary bridge across Rangapaniacherra at Garu Bazar on the road from Charilam to Taxapara via Herma, Ramnagar under RIDF XV/ Agency: GPT	XV	270.50	25-11-2010	24-11-2012	02-11-2015	1073	Delay by the contractor
11	Bishalgarh	RCC bridge over river Bangeswar on the road from Jarulbachai to Gabordi bridge No. 600/ Agency: Ramky Infra/ RIDF-XIV	XIV	246.00	31-10-2009	30-10-2011	29-01-2014	822	Delay by contractor

Appendix - 4.4.6 (contd...)**Time over-run of completed projects**

(Reference: Paragraph No. 4.4.10.1)

(₹in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctione d cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
12	Bishramganj	RCC bridge length 35 mtr under Bishalgarh block over Localcherra at Jagaibari (Ch.23.35 KM) on the road Jampuijala to Bishramganj via Takarjala/ RIDF-XVIII	XVIII	432.80	26-02-2015	25-02-2017	04-07-2017	129	Delay in approval of approach
13	Bishramganj	RCC bridge over Bijoy on the road from Gangrai Molsom to Bijoy Nadi at ch.5 KM (L-30 mtr.)/ RIDF- XVIII	XVIII	216.40	26-02-2015	25-02-2017	31-10-2017	248	Execution of extra work
14	Bishramganj	RCC box cell on the road from Jorepukur to Chikoncherra at ch.2 KM L 18 mtr.	XXI	84.48	01-09-2016	01-03-2017	25-01-2018	330	Land problem
15	Bishramganj	RCC bridge under Jampuijala Block over (ii) Pailabaghacherra (at ch.7.50 KM) on the road Jampuijala to Bishramganj via Takarjala (L-20 Mtr)	XVIII	183.94	30-10-2014	29-10-2016	02-02-2018	461	Land problem
16	Bishramganj	RCC bridge under Jampuijala Block over (iii) Localcherra (Chaklakcherra) near Garu Bazar (at ch.9.00 KM) on the road Jampuijala to Bishalgarh (L-40 Mtr.)	XVIII	357.06	30-10-2014	29-10-2016	01-02-2018	460	Land problem

Appendix - 4.4.6 (contd...)**Time over-run of completed projects**

(Reference: Paragraph No. 4.4.10.1)

(₹in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctione d cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
17	Jirania	Const. of RCC bridge over river Howrah on Ranirgaon to Jarulbachai road	XII	478.10	02-03-2009	01-03-2011	29-03-2015	1489	Land problem
18	Jirania	Const. of bridge over Howrah on Old Agartala to Chandrapur via Baldakhal at Ch. 3.80 km/ RIDF-XII	XII	447.95	02-01-2013	01-01-2015	31-01-2018	1126	Modified drawing and design
19	Jirania	Const. of RCC Box Cell culvert over local cherra at Ch. 5.00 km	XIV	68.79	04-03-2014	03-03-2015	17-04-2015	45	Execution of extra work
20	Kanchanpur	Const. of RCC bridge at cross Deo river on Satnala to Bhaktamohan Para road at Ch.0.50 KM/ RIDF-XII	XII	772.65	27-07-2009	27-01-2012	16-03-2015	1144	Delay by contractor
21	Santirbazar	RCC bridge over Lowgangcherra near Mahadevkumb on the road from Bagafa Ashram School to Anuram Para via Mahadevkum via Muslim Para (BR-1)	XIV	639.60	09-12-2010	08-12-2012	18-02-2014	437	Execution of extra work
22	Santirbazar	RCC bridge over Pilakcherra at Ch. 0.10 km on Purba Pilak-Bagmara road (BR-6)	XIV	688.80	20-08-2010	19-08-2012	25-08-2014	736	Land problem
23	Santirbazar	RCC bridge over Kowaifungcherra at Ch. 11.60 km on Jolaibari-Kowaifung road (BR-3)	XIV	393.60	NA	26-12-2010	11-12-2014	1446	Land problem

Appendix - 4.4.6 (concl.)**Time over-run of completed projects**

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctione d cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
24	Santirbazar	Permanent bridge on the road from Laxmicherra Bazar to London Para via Shibpara at Ch. 0.15 km over BaikhoraCherra	XVI	541.00	06-10-2012	05-10-2014	28-09-2016	724	Delay by contractor
25	Santirbazar	RCC bridge over Kata PilakCherra on Jolaibari- Muhuripur road at Ch. 4.90 km (BR-2)	XIV	393.60	27-11-2009	26-11-2011	02-02-2015	1163	Land problem
26	Santirbazar	RCC bridge over Kowaifungcherra on Kowaifung to Bagmara road at Ch. 1.20 km (BR-12)	XIV	344.40	13-08-2010	12-08-2012	15-03-2014	580	Land problem
27	Teliamura	Construction of RCC Bridge over river Khowai near Kalyanpur	V	425.00	02-04-2001	01-10-2003	20-01-2015	4129	Change in river course
28	Teliamura	Construction of RCC Bridge over river Khowai at Baganbazar (Span= 140.00 m)	XIII	1060.50	21-12-2009	20-12-2012	19-02-2015	791	Execution of extra work
29	Teliamura	Construction of RCC Bridge over Khowai river near Moharcherra	XIII	1060.50	15-07-2009	14-07-2012	16-09-2014	794	Land problem
30	Teliamura	Replacement of existing causeway over Localcherra by RCC Bridge on the road from TA road to Khasiamangal at Ch: 1.00 km to 2.00 km.	XIV	590.40	03-07-2009	02-07-2011	30-04-2014	1033	Delay by contractor

Appendix – 4.4.7**Non-imposition of Liquidated Damages on defaulting contractors for delay in execution of project**

(Reference: Paragraph No. 4.4.10.4)

(₹in lakh)

Sl. No.	Name of the Division	Name of the work	Contract Value	Stipulated date of completion	Actual date of completion	Delay in days (up to March 2018)	Maximum limit of Recoverable Liquidated damages @ 10 percent of contract value
1	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	330.86	12-11-2011	In progress	2331	33.09
2	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishgharia under Teliamura Block./ RIDF XIV	614.77	02-07-2011	In progress	2464	61.48
3	Jirania	Road from Mandai Chowmohani to Kali Chowmohani/ OTPMGSY (RIDF-XXII)	249.89	01-03-2017	In progress	395	24.99
4	Jirania	Road from Mara Chowmohani to NIT/ RIDF-XXI	418.61	04-09-2017	In progress	208	41.86
TOTAL							161.42

Appendix – 4.4.8**Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision**

(Reference: Paragraph No. 4.4.11.1)

(Amount in ₹)

Sl. No.	Name of the project	Division	To whom work awarded	Estimate d cost as per SOR 2008	Awarded cost plus percentage (in %)	Awarded value	Total value of work done at Cost Plus Rates as of March 2018	Total value of work done at SOR Rates	Total value of work done including permissible limit of 10% above SOR	Extra expenditure incurred on work done due to awarding of work at higher rate
1	2	3	4	5	6	7	8	9	10	11
1	Const. of RCC Bridge over Pilakcherra at Ch. 0.10 km on Purba Pilak to Bagmara (BR-06)	Santirbazar	M/s Royal Infraconst ru Ltd.	18781515	52	28547903	25797180	16971829	18669012	7128168
2	Const. of RCC Bridge over Lowgangcherra Near Mahadevkumon the road from Bagafa Ashram School to Anuram Para via Mahadevkum, Molsom Para (BR-01)	Santirbazar	M/s Royal Infraconst ru Ltd.	34133618	52	51883099	54670960	35967737	39564511	15106449
3	Const. of RCC Solid slab Bridge over Kowaifungcherra on the road from Jolaibari to Kowaifung Road at Ch. 11.60 (BR-03)	Santirbazar	M/s Royal Infraconst ru Ltd.	17645212	52	26820722	27769933	18269693	20096662	7673271

Appendix – 4.4.8 (contd...)

Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision

(Reference: Paragraph No. 4.4.11.1)

(Amount in ₹)

Sl. No.	Name of the project	Division	To whom work awarded	Estimate d cost as per SOR 2008	Awarded cost plus percentage (in %)	Awarded value	Total value of work done at Cost Plus Rates as of March 2018	Total value of work done at SOR Rates	Total value of work done including permissible limit of 10% above SOR	Extra expenditure incurred on work done due to awarding of work at higher rate
1	2	3	4	5	6	7	8	9	10	11
4	Const. of integral slab Bridge over Kowaifungcherra on Kowaifung to Bagmara road (BR-12)	Santirbazar	M/s Royal Infraconst ru Ltd.	10349084	52	15730608	15310004	10072371	11079608	4230396
5	Construction of RCC Solid Slab Bridge over Pilakcherra on Jolaibari to Muhuripur road at 4.90 KM(BR-02)	Santirbazar	M/s Royal Infraconst ru Ltd.	21633245	52	32882532	29277779	19261697	21187866	8089913
6	Replacement of existing causeway over Localcherra by RCC Bridge on the road from TA road to Khasiamangal at Ch. 1.00 km.	Teliamura	M/s Simplex Projects Limited	14041669	48	20781670	21157341	13919303	15311234	5846107

Appendix – 4.4.8 (concld.)

Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision

(Reference: Paragraph No. 4.4.11.1)

(Amount in ₹)

Sl. No.	Name of the project	Division	To whom work awarded	Estimate d cost as per SOR 2008	Awarded cost plus percentage (in %)	Awarded value	Total value of work done at Cost Plus Rates as of March 2018	Total value of work done at SOR Rates	Total value of work done including permissible limit of 10% above SOR	Extra expenditure incurred on work done due to awarding of work at higher rate
1	2	3	4	5	6	7	8	9	10	11
7	Const. of RCC Bridge over river Khowai on the road form Teliamura (Dashamighat) to Baishgharia under Teliamura Block (span: 140 mtr)	Teliamura	M/s Simplex Projects Limited	41538736	48	61477329	46655381	30694330	33763763	12891618
Total										60965923

Appendix – 4.5.1

Details of selection of districts, ZPs, PSs, GPs, ULBs and projects under State Specific Needs
(Reference: Paragraph No. 4.5.3)

Districts		Zilla Parishads (ZPs)		Panchayat Samitis (PSs)		Gram Panchayats (GPs)	
Total in the State	Selected	Total in the State	Selected	Total in the three selected districts	Total PS selected	Total in the three selected districts	Total GPs selected
08	03	08	03	11	11	183	55
7 ULBs out of 20 ULBs in the State							
5 out of 11 projects under state specific needs							

Appendix – 4.5.2**Statement showing receipts, expenditures and unspent balances under FFC grants**
(Reference: Paragraph No. 4.5.8.3)

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Received	Expenditure	Unspent balance
1	Moharcharra	Teliamura	36.28	14.13	22.15
2	Khasiamangal		13.49	9.65	3.84
3	Howaibari		26.06	6.63	19.43
4	Maiganga		33.43	12.57	20.86
5	Tuichidrai		29.11	12.67	16.44
6	Dakshin Durgapur	Kalyanpur	20.46	15.16	5.30
7	Purba Kunjaban		34.98	21.95	13.03
8	Uttar Kamalnagar		22.68	7.99	14.69
9	Paschim Gilatali		28.46	19.28	9.18
10	Uttar Chebri	Khowai	19.91	12.96	6.95
11	Laxmi Narayan Pur		39.15	29.32	9.83
12	Paschim Chebri		34.97	19.45	15.52
13	Paschim Ganki		30.01	18.02	11.99
14	Gour Nagar		16.31	12.07	4.24
15	Dhalabil		22.41	13.77	8.64
16	Kekmacherra	Ambassa	12.27	8.73	3.54
17	Uttar Nalicherra		17.95	4.70	13.25
18	Singinala	Salema	19.16	13.32	5.84
19	Purba Dalucherra		28.76	21.70	7.06
20	Dabbari		18.84	7.63	11.21
21	Debicherra	Durga Chowmuhani	31.48	23.46	8.02
22	Noagaon		20.47	18.55	1.92
23	Halhuli		29.42	18.37	11.05
24	Mohanpur		18.49	6.30	12.19
25	Harerkhola		13.87	10.49	3.38
26	Manik Bhander		21.23	16.81	4.42
27	Bamancherra		30.66	20.80	9.86
28	Jarulbachai	Dukli	9.53	4.47	5.06
29	Khas Madhupur		34.48	14.82	19.66
30	Maheshkhola		38.56	25.88	12.68
31	Malaynagar		50.68	48.19	2.49
32	Sekerkote		34.56	11.55	23.01
33	Suryamani Nagar		33.54	9.06	24.48
34	Bridhyanagar	Old Agartala	26.04	25.61	0.43
35	Mekhlipara		32.80	25.17	7.63
36	Debram Thakur Para		21.32	16.27	5.05

Appendix – 4.5.2 (concl.)**Statement showing receipts, expenditures and unspent balances under FFC grants**
(Reference Paragraph No. 4.5.8.3)

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Received	Expenditure	Unspent balance
37	Kobrakhamar	Jirania	23.71	20.55	3.16
38	Sachindra Nagar		31.18	24.74	6.44
39	Krishna Nagar		23.23	15.46	7.77
40	Uttar Majlishpur		33.47	28.16	5.31
	Purba				
41	Debendranagar		35.66	28.60	7.06
42	Debendra Nagar	Bamutia	24.69	14.30	10.39
43	Taltala		24.03	19.14	4.89
44	Ananganagar		25.15	14.16	10.99
45	Patunagar		32.51	18.88	13.63
46	Laxmilonga		29.46	22.99	6.47
47	Purba Bamutia		34.85	22.07	12.78
48	Nutun Nagar		40.11	20.92	19.19
49	Kalacherra	Mohanpur	23.03	15.93	7.10
50	Paschim Kamalghat		29.66	18.50	11.16
51	Kamalghat		23.51	17.23	6.28
52	Satdubia		29.98	19.21	10.77
53	Bijoynagar		29.26	19.09	10.17
54	Horikhola		37.61	24.89	12.72
55	Paschim Fatikcherra		26.10	12.50	13.60
Total			1509.02	954.82	554.20

Appendix - 4.5.3

Statement showing pending Utilisation Certificates under TFC grants

(Reference: Paragraph No. 4.5.8.5)

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	Name of Implementing Agency	Year of sanction	Amount placed	Amount of utilisation certificates received	Amount of utilisation certificates pending
1	Salema	Deputy General Manager (DGM), Tripura State Electricity Corporation Limited (TSECL), Kamalpur	2011-12	0.66	0.00	0.66
		DGM, TSECL, Kamalpur	2012-13	11.38	0.00	11.38
		Executive Officer (EO), Deputy Collector and Magistrate (DCM), Durga Chowmuhani Block	2012-13	3.97	0.00	3.97
		EO, DCM, Durga Chowmuhani Block	2014-15	6.51	0.00	6.51
		DGM, TSECL, Kamalpur		7.42	0.00	7.42
2	Ambassa	DGM, TSECL, Division-VII, Ambassa	2012-13	1.43	0.00	1.43
		DGM, TSECL, Division-VII, Ambassa	2013-14	6.90	0.00	6.90
		District Panchayat officer, Dhalai	2013-14	0.30	0.00	0.30
3	Durga Chowmuhani	DGM, TSECL, Kamalpur	2014-15	14.23	13.99	0.24
4	Bamutia	DGM, TSECL, Mohanpur Division	2014-15	5.34	3.28	2.06
		Executive Engineer (EE), Water Resource, Division-I, Kunjaban, Agartala		2.92	0.00	2.92

Appendix - 4.5.3 (concl.)**Statement showing pending Utilisation Certificates under TFC grants**

(Reference: Paragraph No. 4.5.8.5)

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	Name of Implementing Agency	Year of sanction	Amount placed	Amount of utilisation certificates received	Amount of utilisation certificates pending
5	Mohanpur	DGM, TSECL, Capital Complex	2011-12	1.35	0.00	1.35
		EE, Water Resource, Division-I, Kunjaban, Agartala	2012-13	0.92	0.00	0.92
		EE, Water Resource, Division-I, Kunjaban, Agartala		6.76	0.00	6.76
		EE, Water Resource, Division-I, Kunjaban, Agartala	2013-14	0.98	0.00	0.98
6	Dukli	TSECL (Z/P)	2012-13	16.66	1.67	14.99
		TSECL (P/S)	2013-14	0.30	0.00	0.30
		Drinking Water and Sanitation (DWS)/ Water Resource	2013-14	6.78	3.51	3.27
		TSECL	2013-14	1.30	0.00	1.30
		TSECL Division-III	2014-15	9.79	0.00	9.79
		TSECL	2014-15	0.06	0.00	0.06
		Kathaltali	2014-15	0.05	0.00	0.05
7	Jirania	Block Development Officer (BDO), Old Agartala	2013-14	0.70	0.00	0.70
		BDO, Old Agartala	2013-14	2.00	0.00	2.00
Total				108.71	22.45	86.26

Appendix - 4.5.4**Statement showing non-permissible works under FFC grants**

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction Amount	Expenditure	
1	Moharcharra	Teliamura	2015-16	1	Construction of boundary wall around Moharcharra H.S. School	6.18	6.17	
2	Hawaibari		2017-18	2	Maintenance of Hawaibari GP office electrification	0.08	0.08	
				3	Purchase of 3 Nos. secretary tables	0.14	0.14	
				4	Purchase of 2 Nos. steel Almirahs	0.08	0.08	
				5	Purchase of 20 Nos. plastic chairs	0.10	0.10	
3	Tuichindrai		2016-17	6	Construction of boundary wall around Rajib Gandhi Seva Kendra, Tuichindrai Gram Panchayat (GP)	4.36	4.36	
4	Purba Kunjaban	Kalyanpur	2015-16	7	Construction of Agri shed near Anandamarg school	3.40	3.40	
5	Dakshin Durgapur		2015-16	8	Construction of Agri Shed at ward no. 5	2.49	2.49	
6	Paschim Ghilatali		2016-17	9	Construction of boundary wall around Manipuri Colony Anganwadi Centre (AWC)	4.87	4.87	

Appendix - 4.5.4 (contd...)**Statement showing non-permissible works under FFC grants**

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction amount	Expenditure	
7	Gournagar	Khowai	2015-16	10	Purchase of furniture (Almirah, Chairs and table)	0.30	0.30	
8	Dhalabil		2015-16	11	Maintenance of Bi-cycle stand at Dhalabil High school	1.25	1.25	
				12	Construction of boudary wall at Gourbasti AWC	2.32	2.32	
9	Paschim Ganki		2016-17	13	Construction of boudary wall at Abir AWC	2.52	2.52	
				14	Construction of boudary wall at Nayanmani AWC	2.57	2.57	
			2015-16	15	Maintenance of Sekhar Smriti AWC boundary wall	1.91	1.91	
				16	Construction of boundary wall around Paschim Ganki GP office	1.82	1.82	
				17	Maintenance of Dakshin Cherganki AWC boundary wall	2.55	2.55	
			2016-17	18	Construction of boundary wall around Paschim Ganki GP office	5.96	5.96	
				19	Construction of AI shed at Paschim Ganki veterinary centre	0.67	0.67	

Appendix - 4.5.4 (contd...)

Statement showing non-permissible works under FFC grants

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction amount	Expenditure
10	Paschim Chebri	Khowai	2016-17	20	Maintenance of Panchayat store room at Paschim Chebri GP	1.53	1.53
11	Meghlipara	Old Agartala	2016-17	21	Construction of open shed at Meghlipara GP	8.15	8.15
12	Debram Thakur Para		2016-17	22	Construction of open shed at Meghlipara GP	4.14	4.14
13	KobraKhamar	Jirania	2016-17	23	Construction of Kalitilla open shed and open stage	4.88	4.88
14			2016-17	24	Extension of Panchayat Office	1.00	1.00
			2016-17	25	Maintenance of Kobra Khamar Panchayat Office building	0.42	0.42
			2016-17	26	Maintenance of Kobra Khamar Panchayat Office building	4.82	4.82
			2016-17	27	Maintenance of Kobra Khamar Panchayat Office building	0.75	0.75
	Uttar Majlishpur		2017-18	28	Construction of Boundary wall around GP (Part-II)	3.01	3.01
				29	Maintenance of panchayat office with Tiles	0.90	0.90

Appendix - 4.5.4 (concl.)**Statement showing non-permissible works under FFC grants**

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction amount	Expenditure
15	Mohanpur	Durga Chowmuhani	2016-17	30	Purchase of Furniture	0.25	0.25
16	Bamancherra		2016-17	31	Construction of Boundary at Durga Chowmuhani Block	5.97	5.97
17	Manik bhandar		2016-17	32	Maintenance of Manipuri Mandap	1.96	1.96
Total						81.35	81.34

Appendix - 4.5.5**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹ in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
1	Moharcharra	Teliamura	1	Maintenance of kaccha road with Bamboo Palasiding & earth filling from Radhacharan till AWC to Kali Mandir	20.12.2017	0.57	0.57	03.01.2018	87 days	Site dispute
			2	Construction of water filter tank near Debendra Sardar para AWC at Moharchara	04.03.2017	1.82	0.33	60 days i.e. 03.05.2017	332 days	Due to lack of decision of panchayat

Appendix - 4.5.5 (contd...)**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
2	Hawaibari	Teliamura	3	Maintenance of brick soiling road from AA road to Gouranga Rudra Pal	24.03.2017	3.53	1.38	60 days i.e. 23.05.2017	312 days	Record not available
			4	Maintenance of brick soiling road from AA road to Ramesh Debbarma	24.03.2017	4.61	0.37	60 days i.e. 23.05.2017	312 days	Record not available
			5	Maintenance of brick soiling road from Balai Das para to Sampadak Kalai house	24.03.2017	2.25	0.32	60 days i.e. 23.05.2017	312 days	Record not available
			6	Maintenance of brick soiling road from PWD road to Nagpara AWC	24.03.2017	1.61	1.52	60 days i.e. 23.05.2017	312 days	Record not available
			7	Maintenance of brick soiling road from Jitendra Debnath house to Suddha Charra	24.03.2017	1.61	0.24	60 days i.e. 23.05.2017	312 days	Record not available

Appendix - 4.5.5 (contd...)**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
	Howaibari	Teliamura	8	Maintenance of brick soiling road from AA road to Plaban Das house	24.03.2017	2.12	0.29	60 days i.e. 23.05.2017	312 days	Record not available
3	Maiganga		9	Maintenance of Maiganga-2 AWC	17.02.2017	0.91	0.07	60 days i.e. 18.04.2017	347 days	Increase of market rate
4	Tuichindrai		10	Construction of Cremation Chulla of Darjeeling tilla Sashan Ghat	23.03.2017	0.60	0.16	10 days i.e. 02.04.2017	363 days	Bad connectivity
5	Dakshin Durgapur	Kalyanpur	11	Improvement of Lift Irrigation (LI) at Munda Basti over Khowai River at South Durgapur/Installation of one set Pump motor during the year 2017-18	20.12.2017	4.00	4.00	30days i.e. 19.01.2018	71 days	Record not available

Appendix.- 4.5.5 (contd...)**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
6	Purba Kunjaban		12	Construction of community centre near Gopal Jiu temple at Purba Kunjaban	22.03.2017	7.69	5.98	60 days i.e. 21.05.2017	314 days	Record not available
7	Paschim Gilatali	Kalyanpur	13	Sinking of Ordinary Hand Pump (OHP) near Tripura State Riffle (TSR) Camp	01.02.2017	0.12	0.08	20 days i.e. 21.02.2017	304 days	Boring unsuccessful
			14	Maintenance of Kitchen shed of Saranjoy Chowdhury para Junior Basic (JB) school	22.03.2017	0.16	0.07	20 days i.e. 11.04.2017	354 days	Not providing of GI sheet
			15	Maintenance of Ramthakur para AWC	22.03.2017	0.26	0.11	20 days i.e. 11.04.2017	354 days	Not providing of GI sheet

Appendix - 4.5.5 (concl.)**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
8	Laxi Narayan Pur	Khawai	16	Construction of dining hall at Gouranga tilla H.S. School	10.03.2017	2.99	2.99	90 days i.e. 08.06.2017	296 days	Scarcity of sands
9	Halhuli	Durga Chowmuhani	17	Street lighting	18.01.2018	5.17	5.17	60 days i.e. 19.03.2018	12 days	—
10	Noagaon		18	Water Tank	09.02.2017	2.46	1.25	30 days i.e. 09.03.2017	387 days	Delay in electricity connection
11	Debicherra		19	Construction of 5 Nos. Mark II Tube well		7.68	7.68	30 days i.e. 16.11.2017	135 days	Site dispute
			20	Construction of Pucca Channel	20.09.2016	5.67	5.67	30 days i.e. 20.10.2016	527 days	Rainfall
				Total		55.83	38.25			

Appendix - 4.5.6

Statement showing works executed outside Action Plan under FFC grants *{Reference: Paragraph No. 4.5.9.1 (iii)}*

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure
1	Moharcharra	Teliamura	2016-17	1	Maintenance of Panchayat office toilet	0.16	0.16
				2	Construction of water filter tank at Debandra Sardar Para	1.82	0.33
				3	Re-sinking of 21 OHPs	3.05	2.09
			2017-18	4	Kuccha road maintenance with Bamboo Pala siding& earth ceiling from Radhacharan Tilla AWC to Kali Mandir	0.57	0.22
				5	Construction of pucca drain from Kamala Debbarma house to Moharchara Charra	4.22	3.59
2	Howaibari		2015-16	6	Maintenance of pucca drain from the land of Rajendra Debbarma to Tapan Das at Howaibari	0.12	0.10
3	Tuichindrai		2016-17	7	Construction of Pucca drain from behind Maitri Bhavan to PWD Road	2.90	2.90
4	Dakshin Durgapur	Kalyanpur	2016-17	8	Construction of water tank near the house of Dijendra Das	0.72	0.72
				9	Construction of water tank near the house of Sukanta AWC	0.72	0.72

Appendix - 4.5.6 (contd...)**Statement showing works executed outside Action Plan under FFC grants**
{Reference: Paragraph No. 4.5.9.1 (iii)}

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure
5	Dakshin Durgapur	Kalyanpur	2016-17	10	Construction of water tank near the house of Sharat palli Awc	0.72	0.72
				11	Construction of water tank near the house of Uttar para AWC	0.72	0.72
				12	Construction of water tank near the house of Ratia colony AWC	0.72	0.72
				13	Tiles fitting and colouring of open community shed	0.97	0.97
			2017-18	14	Maintenance of passenger shed at Munda Para	1.73	1.73
				15	Providing internal electrification of Mukta Dhara community hall	1.56	1.56
	Purba Kunjaban		2017-18	16	Improvement of LI at Munda Basti over Khowai River at South Durgapur/Installation of one set Pump motor during the year 2017-18	4.00	4.00
				17	Site development of Health Sub Center	0.31	0.31
			2016-17	18	Construction of retaining wall near the house of Jhantu Debroy at Gopalnagar	6.09	5.92
6	Paschim Gilatali		2016-17	19	Sinking of OHP near TSR Camp	0.12	0.08
				20	Maintenance of Internal Electrification of Dauchara Community hall	0.15	0.15

Appendix - 4.5.6 (contd...)

Statement showing works executed outside Action Plan under FFC grants
{Reference: Paragraph No. 4.5.9.1 (iii)}

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure	
	Paschim Gilatali	Kalyanpur	2016-17	21	Construction of boundary wall around Manipuri Colony AWC	4.87	1.63	
				22	Maintenance of Kitchen shed of Saranjoy Chowdhury para JB school	0.16	0.07	
				23	Maintenance of Ramthakur para AWC	0.26	0.11	
				24	Maintenance of Kitchen shed of Shristi AWC	0.52	0.08	
7	Gournagar	Khowai	2016-17	25	Construction of dining hall at Gournagar Senior Basic (SB) school	2.52	2.52	
8	Paschim Ganki			26	Maintenance of Sonar Tori AWC	0.40	0.40	
	2015-16		27	Maintenance of Sekhar Smriti AWC boundary wall	1.91	1.91		
			28	Maintenance of Dakshin Cherganki AWC boundary wall	2.55	2.55		
			29	Construction of boundary wall around Paschim Ganki GP office	1.82	1.82		
	2016-17		30	Construction of boundary wall around Paschim Ganki GP office	5.96	5.96		

Appendix - 4.5.6 (concl.)

Statement showing works executed outside Action Plan under FFC grants
{Reference: Paragraph No. 4.5.9.1 (iii)}

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure
	Paschim Ganki	Khowai	2016-17	31	Construction of pucca channel from Suranjoy Ghosh land to Priyatosh Das land via Rabindra Das land	2.31	2.31
				32	Maintenance of Sekhar Smriti AWC	0.50	0.50
				33	Maintenance of Dakshin Ganki AWC	0.49	0.49
				34	Maintenance of Adarsha AWC	0.50	0.50
				35	Construction of AI shed at Paschim Ganki Veterinary Centre	0.67	0.67
9	Laxinarayan Pur	Salema	2016-17	36	Maintenance of Jingeful AWC toilet	0.29	0.29
10	Dabbari			37	Sinking of 7 OHPs	1.83	1.16
Total						58.93	50.68

Appendix - 4.5.7**Statement showing non-functional ordinary hand pumps**
{Reference: Paragraph No. 4.5.9.1 (iv)}

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Name of scheme	No. of OHPs physically verified	No. of OHPs non-functioning/ damaged installed during 2013-18	Expenditure on non-functioning OHPs
1	Moharcharra	Teliamura	2015-16	TFC	19	1	0.08
			2016-17	FFC	17	2	0.17
2	Khasiamangal		2014-15	TFC	4	2	0.23
			2017-18	FFC	6	4	0.41
3	Howaibari		2012-13	TFC	8	-	-
			2015-16	FFC	8	2	0.16
4	Maiganga		2012-13	TFC	12	-	-
			2014-15	TFC	8	1	0.06
			2015-16	TFC	8	1	0.06
			2016-17	FFC	8	1	0.08
5	Tuichindra		2014-15	TFC	11	5	0.29
			2015-16	FFC	4	1	0.08
			2016-17	FFC	4	1	0.08
6	Dakshin Durgapur	Kalyanpur	2010-11	TFC	3	-	-
			2013-14	TFC	1	1	0.07
			2015-16	TFC	8	5	0.59
			2016-17	FFC	6	1	0.12
7	Purba Kunjaban		2010-11	TFC	4	-	-
			2014-15	TFC	10	1	0.08
8	Uttar Kamalnagar		2014-15	TFC	8	1	0.07
			2015-16	TFC	4	1	0.12
9	Paschim Gilatali		2016-17	FFC	9	1	0.12
10	Uttar Chebri	Khowai	2010-11	TFC	1	-	-
			2013-14	TFC	2	1	0.15
			2014-15	TFC	4	1	0.15
			2016-17	FFC	4	1	0.28
11	Laxmi Narayan Pur		2011-12	TFC	6	-	-
			2014-15	TFC	4	1	0.10
			2016-17	FFC	5	3	0.41
12	Paschim Chebri		2015-16	TFC	7	1	0.15
			2016-17	FFC	5	1	0.18
13	Paschim Ganki		2011-12	TFC	5	-	-
			2014-15	TFC	4	1	0.21

Appendix - 4.5.7 (contd...)

Statement showing non-functional ordinary hand pumps

{Reference: Paragraph No. 4.5.9.1 (iv)}

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Name of scheme	No. of OHPs physically verified	No. of OHPs non- functioning/ damaged installed during 2013-18	Expenditure on non- functioning OHPs	
14	Dhalabil	Khowai	2012-13	TFC	5	-	-	
			2014-15	TFC	3	1	0.16	
			2015-16	TFC	3	1	0.16	
			2016-17	FFC	11	2	0.35	
15	Uttar Nalicharra	Ambassa	2015-16	FFC	4	3	0.18	
			2016-17		3	2	0.12	
16	Singinala	Salema	2016-17		10	3	0.47	
17	Dabbari		2016-17		21	6	1.00	
18	Debicherra	Durga Chowmuha ni	2016-17	FFC	15	5	0.89	
19	Noagaon		2016-17		2	2	0.29	
20	Halhuli		2015-16		16	6	0.46	
			2016-17		19	5	0.52	
			2017-18		11	3	0.54	
21	Mohanpur	Bamutia	2016-17	FFC	6	3	0.13	
22	Bamancherra		2016-17		3	1	0.20	
23	Manik Bhander		2015-16		10	4	0.63	
			2016-17		5	2	0.31	
			2017-18		5	3	0.50	
24	Debendranagar	Bamutia	2010-11	FFC	6	-	-	
			2013-14		3	2	0.10	
25	Taltala		2014-15	TFC	29	4	0.39	
26	Ananganagar		2014-15	FFC	7	5	0.28	
			2015-16		25	2	0.19	
27	Patunagar		2011-12	TFC	20	-	-	
			2012-13		12	-	-	
			2013-14		12	2	0.11	
			2015-16	FFC	18	4	0.30	
			2016-17		28	3	0.23	
28	Laxmilunga	TFC	2010-11		6	-	-	
			2013-14		12	1	0.06	
		FFC	2014-15		5	1	0.06	
			2017-18		24	1	0.10	

Appendix - 4.5.7 (contd...)**Statement showing non-functional ordinary hand pumps**

{Reference: Paragraph No. 4.5.9.1 (iv)}

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Name of scheme	No. of OHPs physically verified	No. of OHPs non- functioning/ damaged installed during 2013-18	Expenditure on non- functioning OHPs
29	Purba Bamutia	Bamutia	2010-11	TFC	23	-	-
			2012-13		21	-	-
			2013-14		35	3	0.17
			2014-15		25	1	0.06
30	Nutun Nagar		2015-16	FFC	11	1	0.10
			2012-13	TFC	12	-	-
			2013-14		17	1	0.05
			2014-15		21	5	0.27
			2015-16	FFC	15	4	0.39
31	Kalacherra		2011-12	TFC	10	-	-
			2012-13		36	-	-
			2013-14		12	2	0.11
			2014-15		6	1	0.06
32	Paschim Kamalghat		2015-16	FFC	86	5	0.28
33	Kamalghat		2014-15	TFC	12	3	0.17
34	Satdubia		2011-12	TFC	38	-	-
			2015-16	FFC	47	1	0.05
			2016-17		71	1	0.07
			2012-13	TFC	5	-	-
35	Bijoynagar		2013-14		12	1	0.06
			2014-15		48	3	0.17
			2015-16	FFC	13	1	0.06
			2016-17		20	2	0.18
			2013-14	TFC	4	1	0.06
36	Horinakhola		2014-15		87	3	0.17
			2015-16		39	2	0.11
			2016-17	FFC	95	2	0.12
			2014-15	TFC	3	1	0.06
37	Paschim Fatikcherra		2015-16	FFC	38	2	0.12
			2014-15	TFC	13	2	0.20
38	Jarulbachai	Dukli	2015-16	TFC	1	1	0.10

Appendix - 4.5.7 (concl.)

Statement showing non-functional ordinary hand pumps

{Reference: Paragraph No. 4.5.9.1 (iv)}

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Name of scheme	No. of OHPs physically verified	No. of OHPs non- functioning/ damaged installed during 2013-18	Expenditure on non- functioning OHPs
39	Khas Madhupur	Dukli	2010-11	TFC	2	-	-
			2015-16	TFC	17	2	0.20
			2012-13	TFC	2	-	-
40	Malay Nagar		2013-14	TFC	2	2	0.18
			2014-15	TFC	3	1	0.03
			2015-16	TFC	6	3	0.28
41	Surjamani Nagar		2014-15	TFC	5	1	0.06
42	Bridhyanagar	Old Agartala	2010-11	TFC	12	-	-
			2012-13	TFC	7	-	-
			2014-15	TFC	4	2	0.19
			2016-17	FFC	6	4	0.45
43	Debramthak ur para		2016-17	TFC	5	2	0.16
44	Kobrakhamar	Jirania	2012-13	TFC	2	-	-
			2013-14	TFC	7	3	0.28
			2015-16	FFC	17	2	0.21
45	Sachindra Nagar		2011-12	TFC	3	-	-
			2012-13	TFC	10	-	-
			2013-14	TFC	6	3	0.09
46	Krishna Nagar		2012-13	TFC	2	-	-
			2013-14	TFC	4	1	0.12
47	Purba Debendra Nagar		2014-15	TFC	9	1	0.11
			2015-16	TFC	4	1	0.11
			2015-16	FFC	15	5	0.53
			2016-17	FFC	6	2	0.15
Total					1,608	203	19.57

Appendix - 4.5.8

Statement showing year-wise receipts of inadmissible Performance Grant under FFC *(Reference: Paragraph No. 4.5.9.1 (v))*

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Year of receipt	Performance grant received
1	Moharcherra	2016-17	2.71
		2017-18	2.86
2	Khasiamangal	2016-17	1.73
		2017-18	2.05
3	Howaibari	2016-17	2.35
		2017-18	3.20
4	Maiganga	2016-17	2.47
		2017-18	2.92
5	Tuichindrai	2016-17	3.48
		2017-18	2.84
6	Dakshin Durgapur	2017-18	2.48
7	Purba Kunjaban	2017-18	3.71
8	Uttar Kamalnagar	2017-18	3.15
9	Paschim Gilatali	2016-17	1.77
		2017-18	2.56
10	Uttar Chebri	2017-18	0.56
11	Laxmi Narayan Pur	2016-17	4.77
		2017-18	3.67
12	Paschim Chebri	2016-17	4.08
		2017-18	0.88
13	Paschim Ganki	2016-17	3.75
		2017-18	0.84
14	Gournagar	2016-17	1.18
		2017-18	2.79
15	Dhalabil	2016-17	2.88
		2017-18	2.95
16	Kekmacherra	2017-18	0.36
17	Uttar Nalicherra	2016-17	1.72
		2017-18	2.81
18	Purba Dalucherra	2016-17	2.10
		2017-18	0.79
19	Dabbari	2016-17	1.70
20	Debicherra	2016-17	2.59

Appendix - 4.5.8 (Contd...)**Statement showing year-wise receipts of inadmissible Performance Grant under FFC**

{Reference: Paragraph No. 4.5.9.1 (v)}

(₹in lakh)

Sl. No.	Name of Gram Panchayat	Year of receipt	Performance grant received
	Debicherra	2017-18	0.84
21	Naogaon	2017-18	0.72
22	Halhuli	2016-17	2.68
		2017-18	0.99
23	Mohanpur	2017-18	0.53
24	Bamancherra	2017-18	0.89
25	Harerkhola	2016-17	0.54
		2017-18	0.36
26	Manik Bhander	2017-18	0.60
27	Jarulbachai	2016-17	1.71
		2017-18	0.38
28	Khas Madhupur	2016-17	4.27
29	Maheshkhola	2016-17	1.65
		2017-18	1.10
30	Malaynagar	2017-18	1.49
31	Surjamani Nagar	2016-17	4.01
		2017-18	0.86
32	Bridhyanagar	2017-18	2.71
33	Mekhlipara	2017-18	2.84
34	Debram thakur para	2017-18	2.36
35	Kobra Khamar	2016-17	1.09
		2017-18	0.61
36	SachindraNagar	2016-17	3.21
		2017-18	0.72
37	KrishnaNagar	2016-17	1.73
		2017-18	0.63
38	Uttar Majlishpur	2017-18	0.98
39	Purba Debendra Nagar	2016-17	2.89

Appendix - 4.5.8 (concl.)

Statement showing year-wise receipts of inadmissible Performance Grant under FFC *(Reference: Paragraph No. 4.5.9.1 (v))*

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Year of receipt	Performance grant received
40	Debendranagar	2016-17	1.96
		2017-18	0.58
41	Taltala	2017-18	0.70
42	Ananganagar	2017-18	0.75
43	Patungar	2016-17	2.58
		2017-18	0.84
44	Laxmilunga	2017-18	0.87
45	Purba Bamutia	2016-17	3.66
		2017-18	0.92
46	Nutun Nagar	2016-17	4.01
		2017-18	0.87
47	Paschim Kamalghat	2017-18	0.86
48	Kamalghat	2017-18	0.66
49	Bijoynagar	2016-17	1.26
Total			144.61

Appendix - 4.5.9

Statement showing pending Utilisation Certificates under TFC grants

{Reference: Paragraph No. 4.5.9.1 (vi)}

(₹in lakh)

Sl. No.	Name of Panchayat Samiti	Name of IO/Agency	Year	Amount placed	Amount of utilisation certificate received	Amount of utilisation certificate pending
1	Khowai	24 GPs under Khowai Panchayat Samiti	2010-11	12.18	11.62	0.56
			2011-12	33.83	27.55	6.28
			2012-13	47.98	41.84	6.14
			2013-14	18.79	14.80	3.99
			2014-15	76.53	53.33	23.20
Total				189.31	149.14	40.17

Appendix - 4.5.10

Statement showing diversion of FFC Grant in respect of Agartala Municipal Corporation and Kailashahar Municipal Council
(Reference: Paragraph No. 4.5.10.2)

(₹in lakh)

Sl. No.	Name of works	Amount diverted
Agartala Municipal Corporation		
1	Installation of Traffic Signals	67.00
2	Construction of Park	15.97
3	Construction of store room at Hapania dumping ground	8.96
4	Development of Dimsagar lake (Northern pond)	11.31
Kailashahar Municipal Council		
5	Beautification of road divider etc.	1.98
6	Renovation of whole sale shade in Hawker's corner	2.38
7	Development of college stadium field	1.00
8	Maintenance of unemployed shed in ward no. 13	0.50
9	Construction of stall	1.69
10	Renovation of PC Bazar shed	2.00
11	Maintenance of Manipuri Mandap	0.50
Total		113.29

Appendix - 4.6.1

Component wise detail of funds approved and expenditure incurred (Reference: Paragraph No. 4.6.7.1)

(₹ in crore)

Sl. No.	Name of components	Approved by GoI	Agreement amount	Fund released by GoI	Expenditure
1.	As per PIM report				
(i)	Site preparation	0.50	0.38		0.33
(ii)	Hardware	2.83	2.22		2.22
(iii)	Capacity building	1.44	0.32		0.29
(iv)	Old data digitisation	0.41	0.25		0.18
(v)	Handholding support	0.63	0.64		0.50
(vi)	Data Centre	4.20	4.21		4.21
(vii)	Application related cost	0.17	0.47		0.19
(viii)	Operation & Maintenance	0.00	0.97		0.97
Total for System Integrator		10.18	9.45		8.88
(ix)	State Project Management Consultancy(Agency: NIC¹ , Tripura)	2.31	Not mentioned	17.81	0.59
Fund approved based on PIM report		12.49			9.47
2.	Network connectivity (Agency: BSNL)	2.30	Not mentioned		1.09
3.	Citizen awareness	0.06	0.00		0.00
4.	State Project Management Unit	2.51	3.31		3.18
5.	Additional fund for hardware for new Police Stations and CIPA used in police stations	1.11			0.61
Total of additional fund		5.98			4.89
Grand Total		18.47		17.81	14.36

Appendix - 4.6.2

Year wise fund received and expenditure incurred by the State Government

(Reference: Paragraph No. 4.6.7.1)

(₹ in lakh)

Year	Fund Received	Expenditure
Upto March 2013	357.48	198.35
2013-14	411.06	569.66
2014-15	270.00	101.93
2015-16	0	117.37
2016-17	425.60	53.29
2017-18	0	395.85
Sub Total	1464.14	
Interest accrued	60.92	
Sale of Tender form	0.02	
Grand Total	1525.08	1436.45
Unspent money		88.63

Appendix - 4.6.3

List of modules and sub-modules of CAS
{Reference: Paragraph No. 4.6.7.2 (iii) (a)}

Sl. No.	Name of Modules and sub-modules
1.	Registration, Investigation, and Prosecution Solutions <ul style="list-style-type: none"> a. Case Management System b. Criminal Information System c. Information Registers d. Trial Management System e. Summons and Warrants Management System f. Automatic Fingerprint Identification System
2.	Law and Order Solutions
3.	Crime Prevention Solutions <ul style="list-style-type: none"> a. Crime Analysis Tools b. Jail Information System c. Beats Management System
4.	Traffic Solutions
5.	Emergency Response Management Solutions
6.	Reporting Solutions
7.	HRMS Solutions <ul style="list-style-type: none"> a. Personnel Management b. Leave, TA, and other personnel related solutions c. Duty Allocation System d. Employee Grievance Management System
8.	Collaboration Solutions <ul style="list-style-type: none"> a. Police Messaging System b. Email c. Bulletin Board d. Case Knowledge Bank e. News Groups
9.	Citizen and External Interfacing Solutions <ul style="list-style-type: none"> a. Citizen Portal b. Citizen Grievance Redressal System c. Police Service Centre System d. External Interfacing Systems to interface with Transport Department, Courts, Jails, Hospitals, Universities, Telephone Service Providers, and other external government departments to facilitate electronic exchange of information

Appendix - 4.6.4

Instances of capturing different year in registration-year field and registration-date field

{Reference: Paragraph No. 4.6.7.4 (iii)}

Name of Police Station	System generated FIR No.	Data in registration year field	Data in registration date field
Dharmanagar	30613015160065	2016	21-05-2009
Silachariilachari	30002004150016	2015	01-01-2016
Bisramganj	30001002120059	2012	28-05-2013
Bishalgarh	30001003080188	2008	01-04-2014
Takarjala	30001004100016	2010	29-05-2011
	30001004110013	2011	09-09-2013
West Agartala	30615002110342	2011	30-05-2013
	30615002120320	2012	08-03-2013
Ranirbazar	30615030090027	2009	30-05-2013
	30615030100004	2010	10-05-2013
Ganganagar	30616021090004	2009	30-01-2013
	30616021130002	2013	07-10-2005
Kamalpur	30616027080036	2008	22-05-2009
	30616027090098	2009	03-08-2010
Kachucherra	30616030120022	2012	31-10-2001
Manu	30616035080037	2008	26-09-2013
	30616035080047	2008	12-11-2001
AD Nagar	306150561600012	2016	02-12-2015
Amtali	306150511500001	2016	04-12-2015
Bishalgarh	300010031600013	2016	25-12-2015
	300010031600014	2016	14-10-2015
Bishramganj	300010021700018	2017	06-10-2016
	300010021700019	2017	06-12-2016
Kalyanpur	300040041700007	2017	04-10-2016
	300040041800001	2018	25-10-2017
Khowai	300040061500033	2015	16-09-2014
	300040061500037	2015	19-06-2014
Melaghar	300010061600004	2016	03-01-2015
	300010061600005	2016	14-01-2015
Sidhai	306150351600009	2016	17-12-2015
Sonamura	300010051700007	2017	02-01-2016
	300010051700012	2017	25-06-2016
West Agartala	306150021600014	2016	09-09-2015
	306150021700008	2017	25-12-2016

Appendix - 4.6.5

List of FIR registration numbers captured higher than the previous FIR registration numbers but the FIR registration dates were captured earlier than the previous FIR registration dates

{Reference: Paragraph No. 4.6.7.4 (iv)}

Police Station	Sl. No.	Previous FIR No. and date		Post FIR No. and date	
		FIR No.	FIR date	FIR No.	FIR date
Amtali	1	146	24/10/2015	149	21/10/2015
	2	109	03/08/2016	110	02/08/2016
Bishalgarh Women	3	27	04/05/2016	28	03/05/2016
Bishramganj	4	1	18/02/2014	3	04/01/2014
Churai Bari	5	1	24/08/2015	8	01/03/2015
Gandacherra	6	13	01/12/2015	55	16/11/2015
Kadamtala	7	3	11/01/2014	4	05/01/2014
	8	4	05/01/2014	10	04/01/2014
Kailashahar	9	48	13/10/2015	70	09/10/2015
Kalyanpur	10	11	28/05/2014	12	13/03/2014
Kamalpur	11	1	17/08/2015	8	31/01/2015
	12	113	21/12/2015	114	02/12/2015
	13	73	08/07/2017	77	03/07/2017
Khawai	14	57	11/04/2016	58	10/04/2016
Manu Bazar	15	23	18/04/2017	25	17/04/2017
Nepal Tilla	16	5	30/11/2015	6	28/11/2015
Pecharthal	17	1	16/12/2015	4	13/08/2015
Sabroom	18	28	20/08/2015	53	18/08/2015
	19	57	03/09/2015	58	02/09/2015
	20	35	02/06/2017	36	01/06/2017
	21	37	07/06/2017	38	03/06/2017
Silachari	22	1	01/01/2016	15	19/10/2015
Takarjala	23	1	03/01/2014	5	01/01/2014
Teliamura	24	16	17/02/2014	19	08/02/2014
West Agartala	25	146	20/11/2015	167	18/11/2015
	26	1	08/01/2014	11	01/01/2014

Appendix - 4.6.6

Instances of gap between FIR serial number of previous FIR and post FIR in same year at same police station
{Reference: Paragraph No. 4.6.7.4 (v)}

Police Station	Previous FIR No.	Post FIR No.	No. of FIRs not captured
Bishalgarh	30001003170013	30001003170015	1
	30001003170039	30001003170043	3
	30001003180051	30001003180059	7
Bishramganj	30001002140002	30001002140004	1
	30001002170003	30001002170005	1
	30001002170006	30001002170008	1
	30001002170019	30001002170021	1
	30001002170022	30001002170025	2
West Agartala	30615002140067	30615002140069	1
	30615002140071	30615002140073	1
	30615002170059	30615002170069	9
West Women	30615061140040	30615061140042	1
	30615061140046	30615061140048	1
	30615061170013	30615061170033	19

Appendix - 4.6.7

Differences between number of FIRs registered manually and actual number of FIRs captured in the database

{Reference: Paragraph No. 4.6.7.4 (v)}

Dist.	Sl. No.	Year	2013			2014			2015			2016			2017			Grand Total		
			Name of PS	MR.	DB	Short	MR.	DB	Short	MR.	DB	Short	MR.	DB	Short	MR.	DB	Short	MR.	DB
SEPAHJALA	1	Bishalgarh	271	115	156	177	1	176	148	147	1	127	127	0	88	84	4	811	474	337
	3	Bishramganj	119	59	60	90	36	54	69	69	0	38	38	0	43	38	5	359	240	119
	4	Jampuijala	0	0	0	0	0	0	9	9	0	14	11	3	10	6	4	33	26	7
	5	Jatrapur	102	88	14	84	23	61	61	77	-16	48	48	0	34	33	1	329	269	60
	6	Kalamchoura	100	75	25	78	30	48	67	67	0	37	36	1	33	27	6	315	235	80
	7	Melaghar	157	98	59	105	80	25	93	93	0	88	88	0	64	57	7	507	416	91
	8	Sonamura	192	80	112	213	122	91	166	166	0	134	134	0	119	105	14	824	607	217
	9	Takarjala	31	17	14	21	20	1	13	13	0	9	9	0	12	12	0	86	71	15
	10	AD Nagar	0	0	0	0	0	0	62	63	-1	58	58	0	42	37	5	162	158	4
WEST TRIPURA	11	Agartala GRP	9	2	7	1	1	0	5	5	0	2	2	0	8	8	0	25	18	7
	12	Airport	136	99	37	157	93	64	66	66	0	56	56	0	62	57	5	477	371	106
	13	Amtali	265	119	146	225	173	52	185	190	-5	182	182	0	133	125	8	990	789	201
	14	Bodhjung Nagar	87	50	37	71	0	71	53	54	-1	61	61	0	56	56	0	328	221	107
	15	Capital Complex	2	0	2	137	0	137	93	93	0	95	95	0	100	100	0	427	288	139
	17	East Agartala	298	123	175	232	222	10	179	179	0	132	132	0	153	137	16	994	793	201
	18	Jirania	103	70	33	56	31	25	49	49	0	45	44	1	55	51	4	306	245	63
	19	Lefunga	51	54	-3	46	7	39	27	28	-1	22	22	0	36	35	1	182	146	36
	20	Mandai	20	13	7	8	0	8	7	7	0	8	8	0	8	8	0	51	36	15
	21	Radhapur	18	18	0	7	0	7	9	9	0	13	13	0	24	24	0	71	64	7
	22	Ranirbazar	69	49	20	49	0	49	62	62	0	28	29	-1	59	59	0	267	199	68
	23	Sidhai	95	95	0	128	33	95	106	107	-1	90	91	-1	107	107	0	526	433	93
	24	Srinagar	26	25	1	30	8	22	29	29	0	18	18	0	30	29	1	133	109	24
	25	West Agartala	402	185	217	222	73	149	188	190	-2	167	167	0	158	149	9	1137	764	373
	26	West Women	41	9	32	155	127	28	91	91	0	100	100	0	97	78	19	484	405	79
	27	East Agartala Women	106	65	41	124	98	26	88	89	-1	81	81	0	98	95	3	497	428	69
Total			2700	1508	1192	2416	1178	1238	1925	1952	-27	1653	1650	3	1629	1517	112	10323	7805	2518

Appendix - 4.6.8

Police station-wise position of GD entry records for which synchronisation dates and time were captured earlier than GD entry dates and time

{Reference: Paragraph No. 4.6.7.4 (vi)}

Sl. No.	Police Station	No. of records	Synchronised before GD entry date and time		
			Ranging from (in hours)	Ranging to (in hours)	Ranging to (in days)
1	Sonamura	347	2.83	18105.50	754.40
2	Kadamtala	590	1.01	6928.13	288.67
3	Ambasa	1091	1.00	4384.99	182.71
4	Bodhjung Nagar	834	1.98	3284.58	136.86
5	Kailashahar	3081	1.16	3076.45	128.19
6	Panisagar	427	1.06	693.07	28.88
7	Sabroom	2059	1.18	573.44	23.89
8	Takarjala	388	1.14	562.46	23.44
9	Manikpur	490	2.86	154.72	6.45
10	Manu	503	1.08	123.01	5.13
11	Silachariilachari	1665	1.18	59.86	2.49
12	Kalyanpur	7896	1.50	12.64	0.53
13	Bishramganj	5828	1.00	13.21	0.55
14	Teliamura	5446	1.00	12.40	0.52
15	East Agartala	3882	1.41	12.29	0.51
16	Birganj	3500	1.00	12.21	0.51
17	Killa	3348	1.08	12.34	0.51
18	Jirania	3306	1.13	12.41	0.52
19	Dharamanagar	3163	2.18	12.46	0.52
20	R.K. Pur	2833	1.12	12.13	0.51
21	Women	2660	1.67	12.40	0.52
22	Sidhai	2521	2.30	12.55	0.52
23	Melaghar	2449	1.21	12.47	0.52
24	Nutan Bazar PS	2412	1.06	21.59	0.90
25	Women R K Pur	2369	1.04	12.39	0.52
26	Salema	2327	1.12	12.56	0.52
27	Jatrapur	2306	1.18	24.82	1.03
28	Ompi	2282	1.02	24.21	1.01
29	Airport	2241	1.04	12.18	0.51
30	Chamanu	1903	1.05	12.40	0.52
31	Kumarghat	1865	1.06	12.50	0.52
32	Pecharthal	1821	1.67	12.39	0.52
33	Champahowr	1713	1.31	12.35	0.51
34	Kalamchowra	1665	1.23	12.29	0.51
35	Chailengta	1581	1.74	12.42	0.52
36	Dhumacherra	1538	1.25	12.50	0.52
37	Nepal Tilla	1433	1.00	12.42	0.52

Appendix - 4.6.8 (concl.)**Police station-wise position of GD entry records for which synchronisation dates and time were captured earlier than GD entry dates and time**

{Reference: Paragraph No. 4.6.7.4 (vi)}

Sl. No.	Police Station	No. of records	Synchronised before GD entry date and time		
			Ranging from (in hours)	Ranging to (in hours)	Ranging to (in days)
38	Ganganagar	1379	1.47	12.75	0.53
39	Kamalpur	1242	1.77	23.97	1.00
40	P.R. Bari	1238	1.58	15.58	0.65
41	Gandacherra	1230	1.09	12.46	0.52
42	Manu Bazar	1212	2.85	12.26	0.51
43	Damcherra	1170	1.41	12.55	0.52
44	Santir Bazar	1118	1.81	12.42	0.52
45	West Agartala	1101	8.03	12.45	0.52
46	Belonia	1030	1.48	12.42	0.52
47	Agartala Grp	1029	1.19	12.38	0.52
48	Kanchanpur	1016	1.10	39.04	1.63
49	Capital Complex	1015	1.57	12.25	0.51
50	Lefunga	972	1.99	12.42	0.52
51	Karbook	955	1.13	12.48	0.52
52	Raishabari	940	1.80	12.42	0.52
53	Srinagar	936	1.37	28.48	1.19
54	Ananda Bazar	922	1.59	12.32	0.51
55	Ranir Bazar	903	1.18	12.49	0.52
56	Baikhora	711	1.89	12.33	0.51
57	Taidu	705	1.37	12.27	0.51
58	Radhapur	617	2.10	12.27	0.51
59	Kachucherra	467	1.02	12.41	0.52
60	Churai Bari	357	1.19	12.48	0.52
61	Bishalgarh	352	1.06	12.35	0.51
62	West Women	326	10.14	12.32	0.51
63	Dharmanagar Women	326	3.53	12.49	0.52
64	AD Nagar PS	306	1.61	12.29	0.51
65	Amtali	301	6.20	12.40	0.52
66	Mungiakami	231	8.87	12.38	0.52
67	Kailashahar Women	207	5.65	12.42	0.52
68	Bishalgarh Women	181	5.24	12.19	0.51
69	Kakraban	140	11.58	13.27	0.55
70	Khedacherra	78	2.10	12.00	0.50
71	Jampuijala	73	2.59	12.44	0.52
72	Mandai	28	11.74	12.40	0.52
73	Irani	12	7.27	12.36	0.52
74	Belonia Women	3	10.78	10.84	0.45
	Total	1,10,592			

Appendix - 4.6.9

Differences between number of FIRs registered manually and actual number of FIRs digitised and migrated into CCTNS

{Reference: Paragraph No. 4.6.7.4 (x)}

Sl. No.	Name of PS	2008			2009			2010			2011			2012			Total		
		Man.	DB	Diff.															
1	Bishalgarh	192	176	16	191	181	10	168	180	-12	184	152	32	218	209	9	953	898	55
2	Jatrapur	116	14	102	118	117	1	62	61	1	90	89	1	107	105	2	493	386	107
3	Kalamchoura	102	100	2	66	63	3	53	53	0	79	76	3	94	91	3	394	383	11
4	Melaghar	211	208	3	197	182	15	141	138	3	121	119	2	222	221	1	892	868	24
5	Sonamura	334	316	18	326	296	30	202	199	3	242	242	0	225	221	4	1329	1274	55
6	Takarjala	34	34	0	30	30	0	22	21	1	28	22	6	30	28	2	144	135	9
7	Agartala GRP	0	0	0	0	0	0	3	0	3	7	0	7	3	0	3	13	0	13
8	East Agartala	208	145	63	241	217	24	303	237	66	302	286	16	229	15	214	1283	900	383
9	Mandai	25	25	0	20	19	1	10	10	0	12	12	0	7	7	0	74	73	1
10	Radhapur	19	19	0	24	24	0	15	15	0	25	25	0	14	13	1	97	96	1
11	Ranir Bazar	63	63	0	74	74	0	65	65	0	58	58	0	67	60	7	327	320	7
12	West Agartala	215	163	52	337	284	53	537	462	75	426	303	123	346	232	114	1861	1444	417
13	East Agartala Women	232	14	218	193	96	97	128	127	1	81	79	2	82	74	8	716	390	326
Total		1751	1277	474	1817	1583	234	1709	1568	141	1655	1463	192	1644	1276	368	8576	7167	1409

Appendix - 4.6.10**List of duplicate FIRs (Same FIR digitised twice)**
{Reference: Paragraph No. 4.6.7.4 (x) (a)}

Police Station	Sl. No.	GD number	GD date	FIR No.	FIR date	System generated FIR No.
Airport	1	30615001201109030082	03-09-2011	82	03-09-2011	30615001100082
		30615001201109030082	03-09-2011	82	03-09-2011	30615001110082
	2	30615001201110120100	12-10-2011	100	12-10-2011	30615001100100
		30615001201110120100	12-10-2011	100	12-10-2011	30615001110100
Ambassa	3	30616001200801300006	30-01-2008	6	30-01-2008	30616001080006
		30616001200801300006	30-01-2008	6	30-01-2008	30616001120006
	4	30616001200808210049	21-08-2008	49	21-08-2008	30616001050049
		30616001200808210049	21-08-2008	49	21-08-2008	30616001080049
Amtali	5	30615051201112070153	07-12-2011	153	07-12-2011	30615051100153
		30615051201112070153	07-12-2011	153	07-12-2011	30615051110153
Baikhora	6	30614008200804210031	21-04-2008	31	21-04-2008	30614008070031
		30614008200804210031	21-04-2008	31	21-04-2008	30614008080031
	7	30614008200807110062	11-07-2008	62	11-07-2008	30614008070062
		30614008200807110062	11-07-2008	62	11-07-2008	30614008080062
	8	30614008201105240042	24-05-2011	42	25-05-2011	30614008100042
		30614008201105240042	24-05-2011	42	25-05-2011	30614008110042
	9	30614008201208300067	30-08-2012	67	30-08-2012	30614008110067
		30614008201208300067	30-08-2012	67	30-08-2012	30614008120067
	10	30614008201209190076	19-09-2012	76	19-09-2012	30614008110076
		30614008201209190076	19-09-2012	76	19-09-2012	30614008120076
Belonia	11	30614009201306040117	04-06-2013	117	04-06-2013	30614009020117
		30614009201306040117	04-06-2013	117	04-06-2013	30614009130117
Birganj	12	30002002201005260029	26-05-2010	29	26-05-2010	30002002090029
		30002002201005260029	26-05-2010	29	26-05-2010	30002002100029
Bishalgarh	13	30001003201008170117	17-08-2010	117	17-08-2010	30001003090117
		30001003201008170117	17-08-2010	117	17-08-2010	30001003100117
	14	30001003201102020013	02-02-2011	13	02-02-2011	30001003100013
		30001003201102020013	02-02-2011	13	02-02-2011	30001003110013
	15	30001003201104150050	15-04-2011	50	15-04-2011	30001003100050
		30001003201104150050	15-04-2011	50	15-04-2011	30001003110050
	16	30001003201108140113	14-08-2011	113	14-08-2011	30001003080113
		30001003201108140113	14-08-2011	113	14-08-2011	30001003100113
	17	30001003201108290119	29-08-2011	119	29-08-2011	30001003100119
		30001003201108290119	29-08-2011	119	29-08-2011	30001003110119
	18	30001003201109070123	07-09-2011	123	07-09-2011	30001003100123
		30001003201109070123	07-09-2011	123	07-09-2011	30001003110123
	19	30001003201109210131	21-09-2011	131	21-09-2011	30001003100131
		30001003201109210131	21-09-2011	131	21-09-2011	30001003110131
	20	30001003201112150176	15-12-2011	176	15-12-2011	30001003110176
		30001003201112150176	15-12-2011	176	15-12-2011	30001003130176

Appendix - 4.6.10 (contd...)

List of duplicate FIRs (Same FIR digitised twice) *{Reference: Paragraph No. 4.6.7.4 (x) (a)}*

Police Station	Sl. No.	GD number	GD date	FIR No.	FIR date	System generated FIR No.
Bodhjungnagar	21	30615053201202150008	15-02-2012	8	14-02-2012	30615053110008
		30615053201202150008	15-02-2012	8	14-02-2012	30615053120008
	22	30615053201207170042	17-07-2012	42	17-07-2012	30615053110042
		30615053201207170042	17-07-2012	42	17-07-2012	30615053120042
	23	30615053201301140004	14-01-2013	4	14-01-2013	30615053
		30615053201301140004	14-01-2013	4	14-01-2013	30615053130004
Churaibari	24	30613009200809080046	08-09-2008	46	08-09-2008	30613009070046
		30613009200809080046	08-09-2008	46	08-09-2008	30613009080046
	25	30613009200903020004	02-03-2009	4	02-03-2009	30613009080004
		30613009200903020004	02-03-2009	4	02-03-2009	30613009090004
	26	30613009200909130019	13-09-2009	19	13-09-2009	30613009090019
		30613009200909130019	13-09-2009	19	13-09-2009	30613009100019
Damcherra	27	30613009201212230044	23-12-2012	44	23-12-2012	30613009120044
		30613009201212230044	23-12-2012	44	23-12-2012	30613009130044
	28	30613014201006100009	10-06-2010	9	10-06-2010	30613014
		30613014201006100009	10-06-2010	9	10-06-2010	30613014100009
Dharamanagar	29	30613015200809110157	11-09-2008	157	11-09-2008	30613015070157
		30613015200809110157	11-09-2008	157	11-09-2008	30613015080157
	30	30613015200811210205	21-11-2008	205	21-11-2008	30613015080205
		30613015200811210205	21-11-2008	205	21-11-2008	30613015100205
	31	30613015200904020036	02-04-2009	36	02-04-2009	30613015060036
		30613015200904020036	02-04-2009	36	02-04-2009	30613015090036
	32	30613015200904090041	09-04-2009	41	09-04-2009	30613015090041
		30613015200904090041	09-04-2009	41	09-04-2009	30613015100041
	33	30613015200908290123	29-08-2009	123	29-08-2009	30613015060123
		30613015200908290123	29-08-2009	123	29-08-2009	30613015090123
	34	30613015200910070141	07-10-2009	141	07-10-2009	30613015090141
		30613015200910070141	07-10-2009	141	07-10-2009	30613015100141
	35	30613015201203160039	16-03-2012	39	16-03-2012	30613015110039
		30613015201203160039	16-03-2012	39	16-03-2012	30613015120039
	36	30613015201204040046	04-04-2012	46	04-04-2012	30613015100046
		30613015201204040046	04-04-2012	46	04-04-2012	30613015120046
	37	30613015201205140063	14-05-2012	63	14-05-2012	30613015100063
		30613015201205140063	14-05-2012	63	14-05-2012	30613015120063
	38	30613015201206110079	11-06-2012	79	11-06-2012	30613015110079
		30613015201206110079	11-06-2012	79	11-06-2012	30613015120079
	39	30613015201207020092	02-07-2012	92	02-07-2012	30613015110092
		30613015201207020092	02-07-2012	92	02-07-2012	30613015120092

Appendix - 4.6.10 (contd...)**List of duplicate FIRs (Same FIR digitised twice)**
{Reference: Paragraph No. 4.6.7.4 (x) (a)}

Police Station	Sl. No.	GD number	GD date	FIR No.	FIR date	System generated FIR No.
Dharamanagar	40	30613015201207040098	04-07-2012	98	04-07-2012	30613015110098
		30613015201207040098	04-07-2012	98	04-07-2012	30613015120098
	41	30613015201207170105	17-07-2012	105	17-07-2012	30613015110105
		30613015201207170105	17-07-2012	105	17-07-2012	30613015120105
	42	30613015201211260202	26-11-2012	202	26-11-2012	30613015110202
		30613015201211260202	26-11-2012	202	26-11-2012	30613015120202
	43	30613015201212310220	31-12-2012	220	31-12-2012	30613015120220
		30613015201212310220	31-12-2012	220	31-12-2012	30613015130220
East Agartala	44	30615003201101100009	10-01-2011	9	14-01-2011	30615003110009
		30615003201101100009	10-01-2011	9	14-01-2011	30615003120009
	45	30615003201107170169	17-07-2011	169	17-07-2011	30615003100169
		30615003201107170169	17-07-2011	169	17-07-2011	30615003110169
	46	30615003201110280243	28-10-2011	243	28-10-2011	30615003110243
		30615003201110280243	28-10-2011	243	28-10-2011	30615003120243
Kadamtala	47	30613048201205130017	13-05-2012	17	13-05-2012	30613048110017
		30613048201205130017	13-05-2012	17	13-05-2012	30613048120017
	48	30613048201207200031	20-07-2012	31	20-07-2012	30613048110031
		30613048201207200031	20-07-2012	31	20-07-2012	30613048120031
Kailashahar	49	30003003201009080176	08-09-2010	176	08-09-2010	30003003090176
		30003003201009080176	08-09-2010	176	08-09-2010	30003003100176
	50	30003003201009160178	16-09-2010	178	16-09-2010	30003003090178
		30003003201009160178	16-09-2010	178	16-09-2010	30003003100178
	51	30003003201203210063	21-03-2012	63	21-03-2012	30003003110063
		30003003201203210063	21-03-2012	63	21-03-2012	30003003120063
Kakraban	52	30002010201007050106	05-07-2010	106	05-07-2010	30002010090106
		30002010201007050106	05-07-2010	106	05-07-2010	30002010100106
	53	30002010201011160190	16-11-2010	190	16-11-2010	30002010030190
		30002010201011160190	16-11-2010	190	16-11-2010	30002010100190
Kalamchowra	54	30001007200809240085	24-09-2008	85	24-09-2008	30001007070085
		30001007200809240085	24-09-2008	85	24-09-2008	30001007080085
Kalyanpur	55	30004004201204220038	22-04-2012	38	22-04-2012	30004004110038
		30004004201204220038	22-04-2012	38	22-04-2012	30004004120038
Kamalpur	56	30616027201008030098	03-08-2010	98	03-08-2010	30616027090098
		30616027201008030098	03-08-2010	98	03-08-2010	30616027100098
	57	30616027201105070053	07-05-2011	53	07-05-2011	30616027100053
		30616027201105070053	07-05-2011	53	07-05-2011	30616027110053

Appendix - 4.6.10 (contd...)

List of duplicate FIRs (Same FIR digitised twice) *{Reference: Paragraph No. 4.6.7.4 (x) (a)}*

Police Station	Sl. No.	GD number	GD date	FIR No.	FIR date	System generated FIR No.
Kamalpur	58	30616027201106120064	12-06-2011	64	12-06-2011	30616027100064
		30616027201106120064	12-06-2011	64	12-06-2011	30616027110064
	59	30616027201109110109	11-09-2011	109	11-09-2011	30616027100109
	60	30616027201109110109	11-09-2011	109	11-09-2011	30616027110109
		30616027201109120110	12-09-2011	110	12-09-2011	30616027100110
	61	30616027201109120110	12-09-2011	110	12-09-2011	30616027110110
		30004006201110080091	08-10-2011	91	08-10-2011	30004006100091
		30004006201110080091	08-10-2011	91	08-10-2011	30004006110091
Killa	62	30002003201104180016	18-04-2011	16	18-04-2011	30002003100016
		30002003201104180016	18-04-2011	16	18-04-2011	30002003110016
Lefunga	63	30615023201008020034	02-08-2010	34	02-08-2010	30615023090034
	64	30615023201008020034	02-08-2010	34	02-08-2010	30615023100034
Melaghlar		30001006200907220100	22-07-2009	100	22-07-2009	30001006
		30001006200907220100	22-07-2009	100	22-07-2009	30001006090100
P.R. Bari	65	30001006200909190132	19-09-2009	132	19-09-2009	30001006080132
		30001006200909190132	19-09-2009	132	19-09-2009	30001006090132
	66	30614030201104190034	19-04-2011	34	19-04-2011	30614030020034
		30614030201104190034	19-04-2011	34	19-04-2011	30614030110034
	67	30614030201105190042	19-05-2011	42	19-05-2011	30614030020042
		30614030201105190042	19-05-2011	42	19-05-2011	30614030110042
	68	30614030201109030097	03-09-2011	97	03-09-2011	30614030020097
		30614030201109030097	03-09-2011	97	03-09-2011	30614030110097
Panisagar	69	30614030201112100138	10-12-2011	138	10-12-2011	30614030020138
		30614030201112100138	10-12-2011	138	10-12-2011	30614030110138
Pecharthal	70	30613041201212020080	02-12-2012	80	02-12-2012	30613041110080
		30613041201212020080	02-12-2012	80	02-12-2012	30613041120080
R.K. Pur	71	30003001201205040023	04-05-2012	23	04-05-2012	30003001110023
		30003001201205040023	04-05-2012	23	04-05-2012	30003001120023
	72	30002001200806220265	22-06-2008	265	22-06-2008	30002001030265
		30002001200806220265	22-06-2008	265	22-06-2008	30002001080265
	73	30002001200905190168	19-05-2009	168	19-05-2009	30002001030168
		30002001200905190168	19-05-2009	168	19-05-2009	30002001090168
	74	30002001200907090230	09-07-2009	230	09-07-2009	30002001050230
		30002001200907090230	09-07-2009	230	09-07-2009	30002001090230
	75	30002001201101110011	11-01-2011	11	11-01-2011	30002001110011
		30002001201101110011	11-01-2011	11	11-01-2011	30002001120011
	76	30002001201102250064	25-02-2011	64	25-02-2011	30002001090064
		30002001201102250064	25-02-2011	64	25-02-2011	30002001110064
	77	30002001201208130333	13-08-2012	333	13-08-2012	30002001110333
		30002001201208130333	13-08-2012	333	13-08-2012	30002001120333

Appendix - 4.6.10 (concl.)**List of duplicate FIRs (Same FIR digitised twice)**
{Reference: Paragraph No. 4.6.7.4 (x) (a)}

Police Station	Sl. No.	GD number	GD date	FIR No.	FIR date	System generated FIR No.
R.K. Pur	78	30002001201208270369	27-08-2012	369	27-08-2012	30002001100369
		30002001201208270369	27-08-2012	369	27-08-2012	30002001120369
	79	30002001201307020237	02-07-2013	237	02-07-2013	30002001120237
		30002001201307020237	02-07-2013	237	02-07-2013	30002001130237
Salema	80	30616055200804070013	07-04-2008	13	07-04-2008	30616055070013
		30616055200804070013	07-04-2008	13	07-04-2008	30616055080013
Sonamura	81	30001005200909010230	01-09-2009	230	01-09-2009	30001005090230
		30001005200909010230	01-09-2009	230	01-09-2009	30001005100230
West Agartala	82	30615002200905060100	06-05-2009	100	06-05-2009	30615002090100
		30615002200905060100	06-05-2009	100	06-05-2009	30615002100100
Women	83	30615080201201040001	04-01-2012	1	04-01-2012	30615080
		30615080201201040001	04-01-2012	1	04-01-2012	30615080120001
	84	30615080201308070154	07-08-2013	154	07-08-2013	30615080120154
		30615080201308070154	07-08-2013	154	07-08-2013	30615080130154
Women R.K Pur	85	30002012201209080003	08-09-2012	3	08-09-2012	30002012110003
		30002012201209080003	08-09-2012	3	08-09-2012	30002012120003
	86	30002012201210100026	10-10-2012	26	10-10-2012	30002012110026
		30002012201210100026	10-10-2012	26	10-10-2012	30002012120026
	87	30002012201211250044	25-11-2012	44	25-11-2012	30002012110044
		30002012201211250044	25-11-2012	44	25-11-2012	30002012120044

Appendix - 4.6.11

FIR records digitised with FIR dates higher than dates of entry made in the CCTNS

{Reference: Paragraph No. 4.6.7.4 (x) (a)}

Sl. No.	Police Station	FIR No.	FIR registration date	Crime details No.	Arrest memo No.	Final report number
1	Airport PS	30615001090010	05-03-2029	30615001090010000		3061500109001001
2	Bishramganj PS	30001002120165	04-08-2112	30001002120165000		
3	Bishramganj PS	30001002130029	25-03-2025	30001002130029000	30001002130134	3000100213002901
4	Bishramganj PS	30001002130077	13-03-2023	30001002130077000	30001002130135	3000100213007701
5	Bishalgarh PS	30001003120149	24-07-2024	30001003120149000	30001003120028	3000100312014901
6	Dharamanagar	30613015090031	03-09-2021	30613015090031000		3061301509003101
7	Kailashahar PS	30003003090069	26-03-4989	30003003090069000		3000300309006901
8	Killa PS	30002003100023	23-08-2310	30002003100023000		3000200310002301
9	Killa PS	30002003110029	07-06-2024	30002003110029000	30002003120073	3000200311002901
10	Radhapur PS	30615063110021	21-11-2019	30615063110021000		3061506311002101
11	R.K.Pur PS	30002001100428	04-11-7910	30002001100428000		3000200110042801
12	R.K.Pur PS	30002001130195	13-05-2029	30002001130195000	30002001130053	3000200113019501
13	Sidhai	30615035120094	23-11-2102	30615035120094000		3061503512009401
14	West Agartala PS	30615002090008	12-01-2099	30615002090008000	30615002090836	3061500209000801
15	West Agartala PS	30615002080003	04-01-2208	30615002080003000	30615002080450	3061500208000301
16	West Agartala PS	30615002080162	18-09-2028	30615002080162000		3061500208016201

Appendix - 4.6.12

**Instances of FIR registration numbers captured higher than the previous FIR registration numbers
but the FIR registration dates captured earlier than the previous FIR registration dates**

{Reference: Paragraph No. 4.6.7.4 (x) (b)}

Police Station	Sl. No.	Previous FIR No. and date		Post FIR No. and date	
		FIR No.	FIR date	FIR No.	FIR date
Airport	1	46	23/07/2008	47	22/07/2008
	2	60	13/11/2010	66	09/11/2010
Ambasa	3	36	03/09/2011	42	02/09/2011
	4	8	14/12/2012	80	07/12/2012
Amtali	5	58	16/04/2012	60	15/04/2012
	6	170	07/08/2013	175	04/08/2013
Baikhora	7	46	28/05/2008	52	27/05/2008
	8	12	16/02/2009	27	11/02/2009
Belonia	9	35	27/02/2010	66	26/02/2010
	10	228	22/11/2012	230	21/11/2012
Birganj	11	28	28/04/2008	29	26/04/2008
	12	87	15/07/2012	88	10/07/2012
Bishalgarh	13	130	13/08/2009	149	08/08/2009
	14	170	26/12/2013	183	25/12/2013
Bishramganj	15	17	19/11/2010	45	18/11/2010
	16	50	18/07/2012	51	17/07/2012
Bodhjung Nagar	17	17	12/09/2009	32	19/08/2009
	18	14	15/03/2013	21	12/03/2013
Chailengta	19	10	09/01/2008	12	07/01/2008
	20	6	18/11/2008	9	21/10/2008
Champahowr	21	21	30/08/2007	22	21/08/2007
Churai Bari	22	34	23/08/2008	35	22/08/2008
	23	12	18/04/2012	13	16/04/2012
Dharamanagar	24	106	02/08/2008	137	01/08/2008
	25	93	04/07/2009	94	03/07/2009
	26	129	22/08/2012	130	21/08/2012
East Agartala	27	150	13/08/2009	159	10/08/2009
	28	84	04/04/2011	87	03/04/2011
Ranir Bazar	29	12	02/08/2008	35	28/07/2008
	30	57	16/11/2012	60	12/11/2012
Jatrapur	31	85	27/09/2009	86	26/09/2009
	32	25	14/06/2011	38	11/06/2011
Jirania	33	63	19/09/2010	78	11/09/2010
Mandai	34	18	02/11/2009	19	07/10/2009
West Agartala	35	42	01/03/2009	48	28/02/2009
	36	188	18/07/2012	196	17/07/2012
East Agartala Women	37	93	08/09/2010	124	03/09/2010
Takarjala	38	25	08/09/2009	27	05/09/2009
	39	12	04/09/2013	17	30/08/2013

Appendix - 4.7.1

Prisoners released on Parole during the period 2013-14 to 2017-18

{Reference: Paragraph No. 4.7.4.1 (A)}

A. Kendriya Sansodhanagar, Tripura, Bishalgarh

Year	Prisoners released	Prisoners reported back	Prisoners did not report back
2013-14	37	37	Nil
2014-15	17	15	02
2015-16	13	13	Nil
2016-17	14	14	Nil
2017-18	17	17	Nil
Total	98	96	02

B. District Jail, Udaipur

Year	Prisoners released	Prisoners reported back	Prisoners did not report back
2013-14	18	18	Nil
2014-15	09	09	Nil
2015-16	07	07	Nil
2016-17	07	07	Nil
2017-18	02	02	Nil
Total	43	43	Nil

c. Sub-Jail, Sonamura

Year	Prisoners released	Prisoners reported back	Prisoners did not report back
2013-14	01	01	Nil
2014-15	02	02	Nil
2015-16	-	-	Nil
2016-17	01	01	Nil
2017-18	-	-	Nil
Total	04	04	Nil

D. Sub-Jail, Kamalpur

Year	Prisoners released	Prisoners reported back	Prisoners did not report back
2013-14	03	03	Nil
2014-15	-	-	Nil
2015-16	05	05	Nil
2016-17	03	03	Nil
2017-18	-	-	Nil
Total	11	11	Nil

Appendix - 5.2.1

Statement showing the delay in sanction of recommended works (Reference: Paragraph No. 5.2.4)

(₹ in lakh)

Sl. No.	Constituency	SDM	Total no. of works recommended	Delay in sanction (No. of works)	Percentage of works grossly delayed	Range of delay (in days)	Expenditure
1	47- Ambassa*	Ambassa	24	0	0.00	0	0.00
2	34- Rajnagar	Belonia	35	2	5.71	74	1.20
3	35- Belonia		55	15	27.27	15-88	24.08
4	37- Hrishyamukh*		22	8	36.36	15-193	20.57
5	12- Takarjala*	Jampuijala	42	12	28.57	15-100	42.42
6	43-Karbook*	Karbook	35	13	37.14	14-482	41.57
7	58-Panisagar*	Panisagar	31	0	0.00	0	0.00
8	22- Sonamura	Sonamura	65	0	0.00	0	0.00
9	23- Dhanpur*		28	14	50.00	41-357	60.17
10	20- Boxanagar		24	3	12.50	63-194	13.00
11	21- Nalchar		55	7	12.73	85-338	15.76
12	31- Radhakishorepur	Udaipur	55	29	52.73	11-352	83.25
13	32- Matabari*		54	27	50.00	12-244	75.00
14	33- Kakraban*		18	16	88.89	21-172	111.40
15	30- Bagma*		60	25	41.67	10-139	41.70
16	7-Ramnagar	Sadar	39	14	35.90	26-180	20.94
17	4- Barjala		14	3	21.43	26-102	13.62
18	13- Pratapghar		28	9	32.14	58-359	18.40
19	14-Badharghat		32	12	37.50	47-550	18.57
20	18- SM Nagar*		113	27	23.89	10-164	16.40
21	6- Agartala		10	4	40.00	59-119	12.11
22	8- Bardwali		37	9	24.32	13-206	24.08
23	9- Banamalipur		35	20	57.14	16-568	44.05
24	28- Teliamura	Teliamura	25	8	32.00	11-292	27.64
25	50- Pabiacherra*	Kumarghat	28	23	82.14	14-528	58.06
26	51- Fatikroy*		21	12	57.14	20-300	42.22
27	48- Karamcherra*	L.T Valley	39	28	71.79	21-646	45.37
28	24-RC Ghat*	Khowai	37	6	16.22	39-113	7.80
29	25- Khowai*		23	0	0.00	0	0.00
30	26- Asharambari		16	8	50.00	29-352	26.50
Total			1,100	354	32.18	10-646	905.88

Source: Progress Report (Appendix-III as per guidelines), Asset Register, recommendation letter of MLAs, etc. of BEUP maintained at the SDM's office,

*ACs selected afresh

Appendix - 5.2.2

Statement showing delay in completion of works (Reference: Paragraph No. 5.2.4)

(₹ in lakh)

Sl. No.	Constituency	SDMs	Total no. of works undertaken	No. of completed works	Delay range (in days)	Expenditure
1	47- Ambassa*	Ambassa	24	6	34-231	17.80
2	34- Rajnagar	Belonia	35	15	37-743	14.79
3	35- Belonia		55	18	34-435	19.37
4	37- Hrishyamukh*		22	10	65-585	28.63
5	12- Takarjala*	Jampuijala	42	6	42-58	20.18
6	43-Karbook*	Karbook	35	15	52-582	40.51
7	58-Panisagar*	Panisagar	31	15	90-504	35.10
8	22- Sonamura	Sonamura	65	12	74-324	13.89
9	23- Dhanpur*		28	15	115-644	55.12
10	20- Boxanagar		24	5	49-184	13.00
11	21- Nalchar		55	14	64-459	22.50
12	31- Radhakishorepur		55	11	32-216	30.01
13	32- Matabari*	Udaipur	54	7	30-215	25.04
14	33- Kakraban*		18	2	42-135	7.38
15	30- Bagma*		60	20	39-396	45.12
16	7-Ramnagar		39	6	73-178	13.71
17	4- Barjala	Sadar	14	2	140	11.87
18	13- Pratapghar		28	4	403	10.00
19	14-Badharghat		32	8	136-489	19.39
20	18- SM Nagar*		113	75	42-86	35.69
21	6- Agartala		10	4	100	13.56
22	8- Bardwali		37	10	69-378	15.32
23	9- Banamalipur		35	19	71-611	33.61
24	28- Teliamura	Teliamura	25	4	45-776	4.59
25	50- Pabiacherra*	Kumarghat	28	14	53-547	25.61
26	51- Fatikroy*		21	2	93-187	22.99
27	48- Karamcherra*	L.T Valley	39	26	78-752	31.99
28	24-RC Ghat*	Khowai	37	6	66-201	9.15
29	25- Khowai*		23	3	46	13.00
30	26- Asharambari		16	0	0	0.00
Total			1,100	354	30-776	648.92

Source: Progress report (Appendix-III), Asset Register maintained at SDM's office

*ACs selected afresh

Appendix - 5.2.3

Statement showing incompleted works (Reference: Paragraph No. 5.2.4)

Sl. No.	Constituency	SDMs	Total no. of works undertaken	No. of incomplete works	Delay range (in days)	Expenditure (₹ in lakh)
1	47- Ambassa*	Ambassa	24	2	183-234	15.91
2	34- Rajnagar	Belonia	35	7	378-919	10.15
3	35- Belonia		55	5	636	6.03
4	37- Hrishyamukh*		22	2	341	10.11
5	12- Takarjala*	Jampuijala	42	3	42-408	7.04
6	43-Karbook*	Karbook	35	2	157	10.00
7	58-Panisagar*	Panisagar	31	3	822	8.00
8	22- Sonamura	Sonamura	65	24	213-1031	39.03
9	23- Dhanpur*		28	9	32-444	43.00
10	20- Boxanagar		24	17	208-1141	64.04
11	21- Nalchar		55	21	76-820	43.97
12	31- Radhakishorepur		55	5	99-462	21.31
13	32- Matabari*	Udaipur	54	2	103-200	2.03
14	33- Kakraban*		18	5	97-1055	49.56
15	30- Bagma*		60	0	0	0.00
16	7-Ramnagar		39	18	376-943	25.38
17	4- Barjala	Sadar	14	5	495-1312	24.50
18	13- Pratapghar		28	4	777	10.65
19	14-Badharghat		32	10	516-924	10.76
20	18- SM Nagar*		113	10	801-833	8.55
21	6- Agartala		10	1	1307	1.71
22	8- Bardwali		37	8	468-787	20.69
23	9- Banamalipur		35	0	0	0.00
24	28- Teliamura	Teliamura	25	11	228-1068	14.78
25	50- Pabiacherra*	Kumarghat	28	0	0	0.00
26	51- Fatikroy*		21	9	198-475	26.94
27	48- Karamcherra*	L.T Valley	39	5	98-853	9.73
28	24-RC Ghat*	Khowai	37	20	458-1168	24.34
29	25- Khowai*		23	11	510-1041	30.55
30	26- Asharambari		16	8	261-1055	22.51
Total			1,100	227	32-1312	561.27

Source: Progress report (Appendix-III), Asset Register maintained at SDM's office

*ACs selected afresh

Appendix - 5.2.4

Statement showing the incomplete works for which UCs have been submitted
(Reference: Paragraph No. 5.2.4)

(Amount ₹in lakh)

Sl. No.	Constituency	SDM	Total no. of works undertaken	No. of incomplete works for which UC submitted	Amount of UC submitted
1	47- Ambassa*	Ambassa	24	1	3.91
2	34- Rajnagar	Belonia	35	7	10.15
3	35- Belonia		55	5	6.03
4	37- Hrishyamukh*		47	4	14.18
5	12- Takarjala*	Jampuijala	43	4	17.11
6	43-Karbook*	Karbook	35	2	10.00
7	58-Panisagar*	Panisagar	31	4	12.00
8	22- Sonamura	Sonamura	66	24	39.03
9	23- Dhanpur*		28	3	16.44
10	20- Boxanagar		41	17	61.13
11	21- Nalchar		55	2	1.97
12	31- Radhakishorepur	Udaipur	55	7	29.94
13	32- Matabari*		54	11	15.10
14	33- Kakraban*		18	7	75.50
15	7-Ramnagar	Sadar	39	11	10.24
16	4- Barjala		19	2	16.43
17	14-Badharghat		87	9	9.06
18	6- Agartala		25	1	1.71
19	8- Bardwali		62	5	15.94
20	28- Teliamura	Teliamura	23	10	14.78
21	51- Fatikroy*	Kumarghat	21	7	18.81
22	24-Ramchandra Ghat*	Khowai	37	20	24.34
23	25-Khowai*		23	11	30.55
24	26-Asrambari		16	10	36.01
Total			939	184	490.36

Source: Progress report (Appendix-III), Asset Register maintained at SDM's office

*ACs selected afresh

Appendix - 5.2.5

Statement showing the AC-wise position of inadmissible works executed under BEUP
(Reference: Paragraph No. 5.2.4)

(₹in lakh)

SDM	Constituency	Name of the inadmissible works	Year of sanction	Estimated cost of the work	Expenditure incurred
Sadar	7- Ramnagar	Purchase of TATA ACE HT BS IV (Mortuary Van) for Agantuk Club, Joynagar.	2017-18	5.01	5.01
	18- SM Nagar*	Binapani Club under Kathaltali GP ¹ for play instrument.	2016-17	0.20	0.20
		Bharatmata Club Dukli, AMC ² Ward No. 44 for play instrument.	2016-17	0.20	0.20
		Surjya Tarun Sangha under IC Nagar GP for play instrument.	2016-17	0.20	0.20
	8- Bardwali	Mortuary Van Model No. ACE HT BS-III of Naba Angikar, Bordowali.	2015-16	4.87	4.87
		Construction of protection & boundary wall at Nibedita Sangha under AMC Ward No. 23.	2015-16	1.00	1.00
		Construction of sports halls at Vivekananda Bayamagar Gangail Road Agartala.	2015-16	4.00	4.00
		Setup a Multi Gym at Nabadiganta Club Social & Cultural Organisation Joynagar, Agartala.	2015-16	1.50	1.50
	Longtharai Valley	Purchase of sports goods in favour of Don Bosco Club of Old Kathalcherra.	2015-16	0.51	0.51
		Purchase of Sports Goods for Karamcharra youth club	2015-16	0.51	0.51
Panisagar	58- Panisagar*	Construction of Netaji Statue at Panisagar, Town Hall.	2014-15	1.00	1.00
		Maintenance of Mukunda Mancha at West Panisagar.	2014-15	3.06	3.06
		Additional fund for Netaji Statue at Panisagar, NP ³ area.	2015-16	2.00	2.00
		Swami Vivekananda Statue at Panisagar NP area.	2015-16	3.00	3.00
Khowai	25-Khowai*	Supply of sports goods, weight lifting & furniture to Sukanta Play Centre, Singicherra.	2016-17	2.00	1.80
Ambassa	47-Ambassa*	Maintenance of community centre at Kulaibazar	2015-16	10.97	10.97
Total				40.03	39.83

Source: Progress report (Appendix-III), Asset Register maintained at SDM's office

*ACs selected afresh

¹ GP-Gram Panchayat

² AMC-Agartala Municipal Corporation

³ NP-Nagar Panchayat

Appendix - 5.2.6

Statement showing sanction and execution of individual works above ₹ 10 lakh
(Reference: Paragraph No. 5.2.4)

(₹ in lakh)

Sl. No.	SDM	Constituency	Work	Year of sanction	Estimated cost of the work	Expenditure incurred
1.	Jampuijala	12-Takarjala*	Construction of Public Library at Jampaijala	2014-15	10.55	10.55
			Construction of Jampuijala Play Centre office articles to Jampaijala SDM play ground with double storied provision.	2015-16	14.14	14.14
2.	Karbook	43-Karbook*	Construction of Community Hall at Ailmara	2014-15	12.88	12.88
3.	Ambassa	47-Ambassa*	Construction of community hall near Kali Mandir, Ambassa Sub-Division	2016-17	19.24	12.00
			Maintenance of community centre at Kulaibazar	2015-16	10.97	10.97
			Supply of sports goods and musical instrument	2017-18	11.68	11.68
4.	Khowai	25- Khowai*	Construction of open cultural stage at kalibari of Paschim Ganki	2016-17	14.00	12.60
5.	Udaipur	32-Matabari	Extension of LT line at Dakshin Maharani, Bramha Cherra ADC Village	2016-17	10.95	10.95
Total					104.41	95.77

Source: Progress report (Appendix-III), Asset Register maintained at SDM's office

*ACs selected afresh

Appendix - 5.2.7

Statement showing the ACs which did not receive second instalment during the financial year

(Reference: Paragraph No. 5.2.4)

Sl. No.	Assembly constituency name	SDM	Financial year in which ACs missed the second instalment
1	4-Barjala	Sadar	2014-15
			2016-17
2	6-Agartala	Sadar	2014-15
			2015-16
			2016-17
			2017-18
3	7-Ramnagar	Sadar	2014-15
4	8-Town Bordowali	Sadar	2014-15
5	9-Banamalipur	Sadar	2014-15
6	13-Pratapgarh	Sadar	2014-15
7	14-Badharghat	Sadar	2014-15
			2015-16
8	18-Suryamaninagar*	Sadar	2014-15
9	12-Takarjala*	Jampuijala	2015-16
10	20-Boxanagar	Sonamura	2015-16
			2016-17
			2017-18
11	21-Nalchar	Sonamura	2016-17
			2017-18
12	22-Sonamura	Sonamura	2016-17
			2017-18
13	23-Dhanpur*	Sonamura	2016-17
14	24-Ramchandraghat*	Khowai	2014-15
			2017-18
15	25-Khowai*	Khowai	2014-15
			2017-18
16	26-Asharambari	Khowai	2014-15
			2017-18
17	28-Teliamura	Teliamura	2016-17
18	32-Matabari*	Udaipur	2015-16
19	34-Rajnagar	Belonia	2014-15
			2015-16
			2016-17
			2017-18
20	35-Belonia	Belonia	2014-15
			2015-16
			2016-17
21	37-Hrisyamukh*	Belonia	2014-15
			2015-16
			2016-17
			2017-18

Appendix - 5.2.7 (concl.)

Statement showing the ACs which did not receive second instalment during the financial year
(Reference: Paragraph No. 5.2.4)

Sl. No.	Assembly constituency name	SDM	Financial year in which A/Cs missed the second instalment
22	43-Karbook*	Karbook	2017-18
23	47-Ambassa*	Ambassa	2014-15
			2017-18
24	48-Karamcharra*	L.T Valley	2014-15
			2015-16
			2016-17
25	50-Pabiacherra*	Kumarghat	2014-15
			2015-16
26	51-Fatikroy*	Kumarghat	2014-15
			2015-16
27	58-Panisagar*	Panisagar	2016-17
			2017-18

*ACs selected afresh

Appendix - 5.2.8

Statement showing receipt and expenditure of the Nodal Department

(Reference: Paragraph No. 5.2.4)

(₹ in lakh)

Year	Opening balance	Fund received from Finance Department	Interest accrued from bank	Total available fund	Fund released to SDMs	Closing balance
2014-15	320.71	1500.00	11.75	1832.46	1462.02	370.45
2015-16	370.45	1350.00	6.71	1727.16	1684.01	43.14
2016-17	43.14	2100.00	8.18	2151.32	1944.00	207.32
2017-18	207.32	2100.00	14.69	2322.01	1927.00	395.01

Appendix - 5.2.9

Statement showing receipt and expenditure of the SDMs

(Reference: Paragraph No. 5.2.4)

(₹ in lakh)

Year	Opening balance	Fund received from Nodal Department	Interest accrued from bank	Total available fund	Expenditure (per cent)	Closing balance
2014-15	259.92	751.47	16.01	1027.39	716.52 (69.74)	310.87
2015-16	310.87	1096.75	19.67	1427.29	1020.86 (71.52)	406.43
2016-17	406.43	800.73	30.35	1237.50	861.98 (69.65)	374.64
2017-18	374.64	1135.27	24.86	1534.76	1308.52 (85.26)	226.25

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA**
www.saiindia.gov.in

www.agTripura.cag.gov.in