



**Report of the
Comptroller and Auditor General of India
on
Social, Economic and Revenue Sectors
for the year ended 31 March 2022**



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF TRIPURA

Report No. 2 of 2023

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Auditor General of India**

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TABLE OF CONTENTS

Particulars	Paragraph(s)	Page(s)
Preface		iii
Overview		v
CHAPTER I: INTRODUCTION		
About this Report	1.1	1
Authority for Audit	1.2	1
Planning and conduct of Audit	1.3	2
Significant Audit Observations	1.4	3
CHAPTER II: SOCIAL SECTOR		
Introduction	2.1	5
Health and Family Welfare Department		
Subject Specific Compliance Audit on “Public Health Infrastructure and Management of Health Services”	2.2	6
Food, Civil Supplies and Consumer Affairs Department		
Undue benefit to millers	2.3	47
Food, Civil Supplies and Consumer Affairs Department		
Extra financial burden	2.4	50
Education (Higher) Department and Public Works (Roads and Building) Department		
Unfruitful Expenditure	2.5	54
CHAPTER III: ECONOMIC SECTOR		
Introduction	3.1	59
Forest Department		
Subject Specific Compliance Audit on “Utilisation of the Compensatory Afforestation Fund”	3.2	60
Public Works (Drinking Water and Sanitation) Department		
Unfruitful expenditure	3.3	75
Public Works (Roads and Building) Department		
Extra expenditure	3.4	78
Animal Resource Development Department		
Unfruitful expenditure	3.5	81
Tourism Department		
Wasteful expenditure	3.6	83
CHAPTER IV: ECONOMIC SECTOR (State Public Sector Enterprises)		
Functioning of State Public Sector Enterprises	4.1	89
Introduction	4.1.1	89
Investment in PSEs	4.1.2	89
Reconciliation with Finance Accounts	4.1.3	91
Special support and guarantees to PSEs during the year	4.1.4	92
Accountability framework	4.1.5	93
Arrears in finalisation of accounts	4.1.6	94

Particulars	Paragraph(s)	Page(s)
Placement of Separate Audit Reports	4.1.7	95
Investments made by State Government in PSEs whose accounts are in arrears	4.1.8	96
Performance of PSEs as per their latest finalised accounts	4.1.9	97
Return on Investment on the basis of Present Value of Investment	4.1.10	101
Winding up of non-working PSEs	4.1.11	101
Impact of Audit Comments on Annual Accounts of PSEs	4.1.12	102
Follow up action on Audit Reports	4.1.13	103
Industries and Commerce Department (Tripura Industrial Development Corporation Limited)	4.2	105
Subject Specific Compliance Audit on “Project management by Tripura Industrial Development Corporation Limited”		
Industries and Commerce Department (Tripura Natural Gas Company Limited)	4.3	119
Loss to the Company		
CHAPTER V: REVENUE SECTOR		
General	5.1	123
Trend of Revenue Receipts	5.1.1	123
Revenue and return filling trends	5.1.2	125
Analysis of arrears of revenue	5.1.3	128
Evasion of tax detected by the department	5.1.4	129
Pendency of refund cases	5.1.5	129
Analysis of the mechanism for dealing with the issues raised by Audit	5.1.6	130
Action taken on the recommendations accepted by the departments/ Government	5.1.7	132
Results of Audit	5.1.8	132
Finance (Excise & Taxation) Department	5.2	133
Subject Specific Compliance Audit on ‘Transitional Credit under GST’		
Forest Department	5.3	140
Improper storage of timber resulted in loss of revenue		
CHAPTER VI: FOLLOW UP OF AUDIT OBSERVATIONS		
Follow up action on earlier Audit Reports	6.1	143
Monitoring	6.2	145
Outstanding Inspection Reports	6.3	145
Departmental Audit Committee Meetings	6.4	146
Response of the Government/ departments towards audit	6.5	146
APPENDICES		
Appendices	--	149-192

PREFACE

1. This Report of the Comptroller and Auditor General of India for the year ended 31 March 2022 has been prepared for submission to the Governor of Tripura under Article 151 of the Constitution of India for being laid on the floor of the State legislature.
2. This Report contains significant results of Subject Specific Compliance audit and compliance audit of departments of the Government of Tripura under Social, Economic and Revenue Sectors including departments of Health and Family Welfare, Food, Civil Supplies and Consumer Affairs, Public Works (Roads & Building), Education (Higher), Forest, Public Works (Drinking Water & Sanitation), Animal Resource Development, Tourism, Industries and Commerce and Finance Departments.
3. The cases mentioned in this Report are those which came to notice in the course of test audit during the year 2020-21 and 2021-22 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 2021-22 have also been included, wherever necessary. The Report has been finalised after considering the response of the Government Departments, wherever received.
4. Audit has been conducted in conformity with Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

OVERVIEW

Chapter-I

Introduction

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from the performance audits and test audit of transactions of various departments of the Government of Tripura pertaining to Social, Economic and Revenue Sectors. The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit.

Out of 1,628 auditee units, 96 units and 68 units were planned for audit during 2020-21 and 2021-22. After carrying out risk assessment and keeping in view the available manpower, of which 113 units and 45 units were actually audited during 2020-21 and 2021-22 involving an expenditure of ₹ 5,064.17 crore and ₹ 728.55 crore respectively.

This Report *inter alia* contains four Subject Specific Compliance Audits titled “Public Health Infrastructure and Management of Health Services”, “Utilisation of the Compensatory Afforestation Fund”, “Project management by Tripura Industrial Development Corporation Limited” and “Transitional Credits under GST” and nine Compliance Audit paragraphs.

Chapter-II

Social Sector

Subject Specific Compliance Audit on ‘Public Health Infrastructure and Management of Health Services’

The Health and Family Welfare Department is responsible for maintaining and developing the healthcare system in the State and guiding and supervising the Health and Family Welfare programmes in the State. The services offered by the Department are preventive and promotive healthcare services, routine curative and rehabilitation services, *etc.* The vast network of Health Sub-Centres (HSCs), Primary Health Centres (PHCs) and Urban Primary Health Centres (UPHCs), and Community Health Centres (CHCs) form the primary tier of public healthcare delivery system for rural and urban population respectively. District Hospitals (DHs) serve as the secondary tier for rural and urban population while tertiary healthcare involves providing advanced and super-speciality services to be provided by medical institutions in urban areas.

The Subject Specific Compliance Audit (SSCA) covers the primary health care services which provide health facilities at village and block levels. The SSCA also provide a holistic view of improvement of necessary infrastructure, created for meeting emergencies related issues and service delivery by the sampled health institutions for the period 2016-17 to 2021-22.

Though services of specialist doctors were to be made available in the CHCs as per the IPHS, no specialist service was available in the CHCs in the State except in CHC, Kherengbar where Obstetrics & Gynecology service was available only for twice a week. CHCs were serving like higher bedded PHCs only. Diagnostic services like Radiology, ECG, Ophthalmology, etc. which were required to be available in the CHCs as per the IPHS were missing. Quality assurance in the Laboratory Services as mandated under the IPHS was not done. Emergency and Trauma Care service was virtually absent in the sampled health centers. A large number of essential drugs were not supplied to the health institutions and stock out rate of the available medicines was high. HSCs are responsible for providing ANC service to the pregnant woman including the outreach services to the people under them, failed to provide the desired service. As a result, more than 20 *per cent* of the registered PWs did not receive four ANC check-ups during 2021-22.

Hospital support services, *viz.* dietary service, laundry, and linen service, etc. were in operational in the sampled health facilities without any standard operating guidelines from the Government. FSSAI license was not obtained by any of the sampled health facilities. Health care facilities were running without any safety clearance from the Fire Department and posing a major fire threat to the patients. Hospital Infection Control Committee was found to have been formed in five out of the nine sampled health centres and failed to deliver any specific road map and plan to control hospital infection. Sampled Health Facilities were found in not adhering to the Bio Medical Waste Management Rules. The CHC, Kumarghat had low bed occupancy and an alarmingly high referred out rate of 194 per 1,000 indicating that this hospital had struggled to provide quality services. Similarly, PHCs, Ganganagar and Champaknagar were also struggling to provide good services to the patients as reflected with the high Referral Out, LAMA and Absconding rate. Grievance redressal mechanism was not available.

Large funds earmarked for dealing with the pandemic situation in the State remained unutilised. Two Directorates did not surrender funds of ₹ 8.97 crore despite no immediate requirement. Progress on ramping up of health infrastructure with the focus on Paediatric care units was slow despite availability of funds. There was no reduction in the expenditure on oxygen cylinders despite the installation of PSA plants, as these plants largely remained unutilised. Assets created, were found idle and are to be re-distributed on the need basis while expired VTMs were found in use for conducting of RTPCR test to detect the presence of virus.

State is lagging behind in achieving the SDG -3 indicators in six out of the ten targeted areas in comparison to the national achievements against those indicators. Spending on the health sector was not at the desired level as envisaged in the National Health Policy, 2017. Though monitoring mechanism was designed and developed, regular monitoring was not done, due to which the impact assessment could not be done.

Paragraph 2.2

Compliance Audit Paragraphs

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

Undue benefit to millers

Due to formulation of defective contract clause in milling of paddy in contravention of Government of India's (GoI)'s norms, accepting higher milling cost of paddy above the GoI's approved rates and acceptance of lower out turn ratio, the Department extended undue benefit to millers of ₹ 8.73 crore at the cost of exchequer.

Paragraph 2.3

Extra financial burden

Inability of the Department to provide clear site at Jirania prior to execution of 1,000 MT food storage godown and delay in completion of the work led to extra financial burden of ₹ 0.92 crore on State exchequer for cost escalation of the project coupled with additional expenditure of ₹ 0.32 crore incurred on site development and acquisition of land.

Paragraph 2.4

EDUCATION (HIGHER) DEPARTMENT AND PUBLIC WORKS DEPARTMENT (ROADS AND BUILDING)

Unfruitful Expenditure

Failure of the Public Works Department to accord timely approval of DPRs, drawing of roof truss work and revised estimate coupled with failure to initiate timely action for closure/ rescission of the MoU and getting the remaining work of construction of Auditorium at Ramthakur College executed by another agency, resulted in unfruitful expenditure of ₹ 5.15 crore on incomplete project. Besides, the intended benefit of providing better infrastructural facilities to the college students through the project was not achieved for more than 10 years from the date of sanction of the project.

Paragraph 2.5

Chapter-III

Economic Sector

FOREST DEPARTMENT

Subject Specific Compliance Audit on 'Utilisation of the Compensatory Afforestation Fund'

The objectives of the State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) could not be fully achieved as the funds released could not be utilised fully and the funds were diverted for unauthorised components. There was a shortfall in the creation and maintenance of CA plantations. The records relating to the year-wise survival of CA plantations were not maintained. The monitoring of the activities of the CAMPA was deficient.

Paragraph 3.2

Compliance Audit Paragraphs

PUBLIC WORKS (Drinking Water & Sanitation) DEPARTMENT

Unfruitful expenditure

The Construction agency could not complete the construction of Water Treatment Plant even after lapse of 10 years from its stipulated completion date, but the Department did not take pecuniary action to recover damages under the provisions of the agreement. This resulted in unfruitful expenditure of ₹ 5.50 crore on incomplete works. Besides, the objectives to provide iron free and adequate piped water supply to an estimated population of 15,377 at Srimantapur and its vicinities, could not be achieved.

Paragraph 3.3

PUBLIC WORKS (Roads and Building) DEPARTMENT

Extra expenditure

The Department irregularly cancelled the tender on grounds of non-submission of break-up of rates by the lowest bidder stating that the quoted rates were on the higher side despite L1 rate being lower than the cost analysis prepared by the Department. PWD accepted the tender at a higher rate in subsequent call resulting in extra expenditure of ₹ 1.51 crore.

Paragraph 3.4

ANIMAL RESOURCES DEVELOPMENT DEPARTMENT

Unfruitful expenditure

The Department took up (March 2018) Rural Infrastructure Development Fund assisted project financed by NABARD without proper planning and co-ordination in its implementation. The project was finally dropped after over two years without actually taking it up stating that the project was not required which rendered an expenditure of ₹ 0.93 crore on the project unfruitful.

Paragraph 3.5

TOURISM DEPARTMENT

Wasteful expenditure

Injudicious decision of the Department to construct the roads without permission of wetland authority in Ramsar site of international importance led to the wasteful expenditure of ₹ 1.75 crore on construction and subsequent dismantling of the Ring Roads. The decision also reduced the water level and compromised the ecological balance of the Ramsar site.

Paragraph 3.6

Chapter-IV

Economic Sector (State Public Sector Enterprises)

Functioning of Public Sector Enterprises

As on 31 March 2022, the State of Tripura had 16 PSEs (15 working and one non-working). Out of 15 working PSEs, 14 are Government companies and one is Statutory Corporation. As on 31 March 2022, the investment of the State Government (capital and long-term loans) in 16 PSEs was ₹ 1,871.58 crore consisting of 85.98 *per cent* towards capital, 14.02 *per cent* in long-term loans as against 87.09 *per cent* (capital) and 12.91 *per cent* (long-term loans) as on 31 March 2018.

Paragraphs 4.1.1 and 4.1.2

As per the information furnished by the PSEs, during 2021-22 the State Government provided budgetary support of ₹ 223.93 crore in the form of capital (₹ 46.86 crore), Loans (₹ 56.36 crore) and grants/ subsidy (₹ 120.71 crore).

Paragraph 4.1.4

As per the latest finalised accounts of PSEs as on 30 September 2022, the accumulated losses (*net of free reserves*) of four out of 15 working PSEs (₹ 324.16 crore) had completely eroded their paid-up capital (₹ 184.81 crore). During the year 2021-22 out of 15 working PSEs, six PSEs earned an aggregate profit of ₹ 28.25 crore, while nine PSEs incurred loss of ₹ 143.62 crore as per their latest finalised accounts.

Paragraph 4.1.9.2

INDUSTRIES AND COMMERCE DEPARTMENT

(Tripura Industrial Development Corporation Limited)

Subject Specific Compliance Audit on ‘Project management by Tripura Industrial Development Corporation Limited’

Industries and Commerce Department, Government of Tripura (GoT) is the nodal Department for industrialisation in the State. Department discharged its functions through its nodal agency Tripura Industrial Development Corporation Limited (TIDCL). TIDCL was incorporated in 1974 under Companies Act, 1956 with an authorised share capital of ₹ 20 crore. TIDCL is also the State Implementing Agency (SIA) for execution the Centrally Financially Assisted (CFA) Infrastructural Projects in the State.

The audit of TIDCL was conducted with emphasis on Project Management issues relating to the execution of two projects namely, ‘Setting up of a new Industrial Estate (IE)/ up-gradation of existing Kumarghat IE project’ and ‘Setting up of a new Industrial Estate (IE) project/ up-gradation of existing Badharghat IE project’ under Centrally Financially Assisted (CFA) Micro and Small Enterprises-Cluster

Development Programme (MSE-CDP) scheme of the Ministry of Micro, Small and Medium Enterprises (MSME), Government of India (GoI).

The irregularities *viz.* deficient planning, restricted tendering process, failure to construct the Effluent Treatment Plant (ETP) as per the DPR, irregularities in respect of grant of work for extra item work to the same contractor instead of award of the work for the same by invitation of a separate and distinct tender, undue favour to the Project Management Consultant/ irregular selection of the consultant, undue favour to the contractor by granting non-interest bearing Mobilisation Advance, time-overrun/ delay in completion of the project, cost over-run of the project from the contracted costs, non-realisation of the macro outcomes/ intended benefits of the project, were noticed in audit.

Further, the apathy of the State Government in extending due budgetary support and/ or financial assistance to the TIDCL in respect of the LA compensation payable for the industrial infrastructure creation projects being executed by it on behalf of the State Government has resulted in the attraction of undue liability of ₹ 45.48 crore to the TIDCL. Besides, continuing poor financial position of the TIDCL coupled with lack of adequate budgetary support from the State Government is fraught with the risks of halting the progress of other running industrial infrastructure creation/ up-gradation projects undertaken by the TIDCL in the State.

Paragraph 4.2

Compliance Audit Paragraph

INDUSTRIES AND COMMERCE DEPARTMENT

(Tripura Natural Gas Company Limited)

Loss to the Company

The Company had failed to protect its own financial interest and paid tariff at higher rate to the Gas Authority of India Limited, in violation of the Gas Sales Agreement which resulted in significant loss of ₹ 5.63 crore to the Company.

Paragraph 4.3

Chapter-V

Revenue Sector

General

During the year 2021-22, the revenue raised by the State Government was ₹ 2,890.42 crore which was 16.41 *per cent* of the total Revenue Receipts. The balance 83.59 *per cent* of the revenue receipts during 2021-22 was received from the GoI in the form of State share of Union Taxes and Duties and Grants-in-Aid. The collection of own revenue increased by ₹ 272.50 crore during 2021-22 as compared to previous year and the rate of growth of own revenue marginally increased to 10.41 *per cent* in 2021-22 as compared to 10.30 *per cent* during 2020-21. Revenue Receipts of the State

increased by 32.54 *per cent* from ₹ 13,292.40 crore in 2020-21 to ₹ 17,613.95 crore in 2021-22.

Paragraph 5.1.1

Although target of Revised Estimates was not achieved in 2018-19 and 2019-20, actual collection was more than the target as projected in the RE for the years 2020-21 and 2021-22.

Paragraph 5.1.2 (i)

Arrear of revenue increased from ₹ 60.63 crore at the end of March 2021 to ₹ 62.12 crore at the end of March 2022. The arrear of revenue outstanding for more than five years decreased from ₹ 40.63 crore to ₹ 37.12 crore during the same period.

Paragraph 5.1.3

In the last ten years' Audit Reports, 25 paragraphs involving ₹ 54.20 crore featured in the Audit Reports, of which 22 paragraphs involving ₹ 47.76 crore had been accepted by the State Government. Out of this, only ₹ 1.93 crore (3.56 *per cent*) was recovered.

Paragraph 5.1.6.2

FINANCE (EXCISE & TAXATION) DEPARTMENT

Subject Specific Compliance Audit on 'Transitional Credits under GST'

Transitional credit provisions are important for both the Government and business. For business, these credits should be carried forward properly to give them benefit of taxes they had already paid on inputs or input services in the pre-GST regime. From the view point of the Government, the amount of admissible transitional credits will determine the extent of cash flow of GST revenue and hence in the interest of revenue, only admissible and eligible transitional credits should be carried forward into GST.

The Subject Specific Compliance Audit of transitional credit claims under the GST regime was conducted for the period from July 2017 to March 2020. During the period, 333 transitional credit cases involving money value of ₹ 46.72 crore were processed in 15 Sales Tax Charges under the Commissioner of Taxes, Tripura. A sample of 43 cases having money value of ₹ 32.97 crore was scrutinised and discrepancies in 11 cases (26 *per cent*) with money value of ₹ 6.28 crore had been noticed.

Significant deficiencies *viz.* claim of transitional credits without credit balance in VAT returns, claim of transitional credits against TDS Certificate and claim of transitional credit without furnishing VAT returns, *etc.* were noticed during audit. To detect such erroneous claims on transitional credit, verification and prompt remedial action on the part of the Taxes Organisation is crucial. It was observed that the Organisation had completed verification of only 74 cases out of total 333 transitional credit claims amounting to ₹ 948.56 lakh under the jurisdiction, which reflects lack of adequate effort of the Organisation in verification of transitional credit claims and absence of time bound action.

Paragraph 5.2

Compliance Audit Paragraph

FOREST DEPARTMENT

Improper storage of timber resulted in loss of revenue

Failure on the part of the Department to establish proper storage facilities, delay in calling of tender, and non-disposal of timber in time resulted in loss of revenue to the Department of ₹ 50.11 lakh.

Paragraph 5.3

Chapter-VI

Follow up of Audit observations

As of September 2022, 13 out of 18 departments did not submit explanatory notes on 68 paragraphs (51 paragraphs and 17 performance audits) out of 87 paragraphs (63 paragraphs and 24 performance audits) of Audit Reports awaiting discussion by the Public Accounts committee (PAC) relating to the years 2006-07 to 2018-19.

Paragraph 6.1.1(a)

As of September 2022, three departments did not submit explanatory notes on 16 paragraphs (13 paragraphs and three performance audits) out of 19 paragraphs (14 paragraphs and five performance audits) of Audit Reports awaiting discussion by the COPU relating to the Audit Reports from the years 2012-13 to 2018-19.

Paragraph 6.1.1(b)

Analysis of the position of outstanding IRs showed that 2,988 paragraphs included in 414 IRs issued during the last five years up to 2021-22 were pending for settlement as of September 2022. Of these, even the first reply had not been received in respect of 1,101 paragraphs involving 148 IRs in spite of repeated reminders.

Paragraph 6.3

There are 2,988 paragraphs involving ₹ 2,846.89 crore relating to 414 IRs issued during the last five years 2017-18 to 2021-22 which remained outstanding at the end of 30 September 2022 under Social, Economic, Revenue and General Sectors.

Paragraph 6.5

CHAPTER I: INTRODUCTION

CHAPTER I: INTRODUCTION

1.1 About this Report

This Report of the Comptroller and Auditor General of India (C&AG) relates to matters arising from the Subject Specific Compliance audit and test audit of transactions of various departments of the Government of Tripura pertaining to Social, Economic and Revenue Sectors.

The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit. The findings of audit are expected to enable the Executive to take corrective action, to frame appropriate policies as well as to issue directives that will lead to improved financial management and contribute to better governance. Auditing standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions.

This chapter in addition to explaining the planning and coverage of audit, provides a synopsis of significant instances of non-compliance with applicable laws, rules, regulations, various orders and instructions issued by the competent authorities.

1.2 Authority for Audit

This office functioned as a Branch Office of the Accountant General, Assam from 1967. Since 18 November 1974, it has been functioning as an independent office. Following a restructuring of cadres in 1984, the audit functions were entrusted to the office of the Accountant General (Audit), Tripura and the Accounts and Entitlement functions were entrusted to the Accountant General (A&E), Tripura.

Under the directions of the C&AG, the Office of the Principal Accountant General (Audit), Tripura conducts audit of government departments, Public Sector Undertakings, Autonomous Bodies and other Institutions¹ under Social, Economic, Revenue and General Sectors, which are spread all over the State. The Principal Accountant General (Audit) is assisted by two Deputy Accountants General.

The authority for audit is derived from the Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 (C & AG's (DPC) Act). Under Section 13 of the C & AG's (DPC) Act the Office of the Principal Accountant General (Audit) has been entrusted with the audit of all expenditure incurred from the Consolidated Fund of Government of Tripura. This office conducts audit of revenue receipts of the Government of Tripura under Section 16 of the C & AG's (DPC) Act. This office conducts supplementary audit of the Balance Sheet of all State Government companies under Section 143 (6) (a) of the Companies Act, 2013. This office is responsible for audit of accounts of autonomous bodies and authorities falling under Section 14, 15, 19 (2), 19 (3) and 20 (1) of C&AG's (DPC) Act.

¹ Audit of World Bank assisted projects, Asian Development Bank assisted projects, etc.

Besides these, this office is also responsible for the audit of accounts of Tripura Tribal Areas Autonomous District Council (TTAACD) constituted under the provision of Sixth Schedule of the Constitution. The Audit Report on the accounts of the Council is prepared separately for laying before the Council. The C&AG prescribes the principles and methodologies for various audits in the Auditing Standards and the Regulations on Audit and Accounts (Amendments), 2020.

1.3 Planning and conduct of Audit

Audit process commences with the assessment of risk of the departments based on the expenditure incurred, criticality/ complexity of activities, priority accorded for the activity by the Government, level of delegated financial powers, assessment of internal controls, concerns of stakeholders, previous audit findings, *etc.* Based on this risk assessment, frequency and extent of audit are decided and an annual audit plan is formulated to conduct audit.

After completion of each audit, Inspection Report (IR) containing audit findings is issued to the Head of the unit with a request to furnish replies within one month of receipt of the IR. Wherever replies are received, audit findings are either settled or further action for compliance is advised. Significant audit observations pointed out in these IRs, which require attention at the highest level in the Government, are processed for inclusion in the Audit Report which are submitted to the Governor of Tripura under Article 151 of the Constitution of India for causing them to be laid on the Table of the State Legislature.

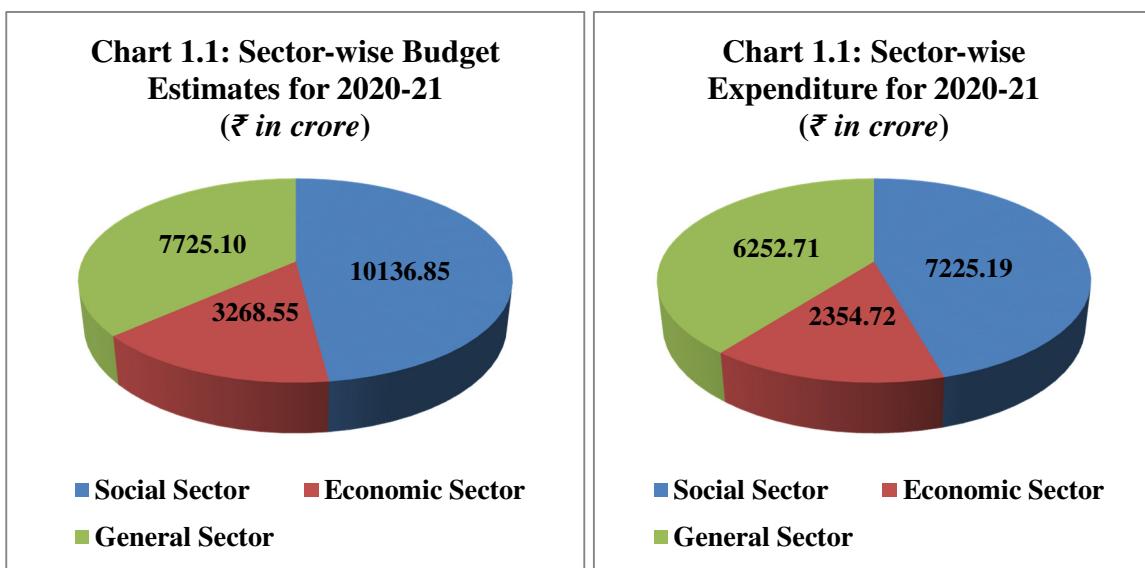
Audit Plan is prepared in such a way that it fits into the long term and short term goals of audit in consonance with the overall “Vision and Mission” of the Supreme Audit Institution of India. It has been prepared after carrying out risk assessment and keeping in view the available manpower. Elements of the Audit Quality Management Framework (AQMF) *viz.* materiality, inputs from Voucher Level Computerisation (VLC), financial size of the units, data from various e-governance initiatives taken by government, flagship programme undertaken by auditees, press criticism/ electronic media coverage, expected audit impact and continuous improvement based on past experience, *etc.* were taken into account to the extent possible while framing out the plan. A sector wise analysis of government spending, investment policy of the government in infrastructure development, industrialisation and socio-economic activities alongwith due consideration of possible audit impact were taken into account in prioritising auditee units for preparing the audit plan.

Considering the availability of resources, focus has been given in areas of high financial risk than to thinly spreading out the resources throughout the Government activities. This would have better socio-economic impact and add value to governance.

Out of 1,628² auditee units, 96³ units and 68⁴ units were planned for audit during 2020-21 and 2021-22. After carrying out risk assessment and keeping in view the available manpower, of which 113⁵ and 45⁶ units were actually audited during 2020-21 and 2021-22 involving an expenditure of ₹ 5,064.17 crore and ₹ 728.55 crore respectively.

1.4 Significant Audit Observations

During the year 2020-21 and 2021-22, the State Government had incurred an expenditure of ₹ 15,832.62 crore and ₹ 17,839.17 crore against the respective budget provision of ₹ 21,130.50 crore and ₹ 24,796.42 crore under Social, Economic and General Sectors. Sector wise budget and expenditure for the years 2020-21 and 2021-22 are depicted in the **Charts 1.1, 1.2, 1.3 and 1.4**.



Source: Appropriation Accounts 2020-21

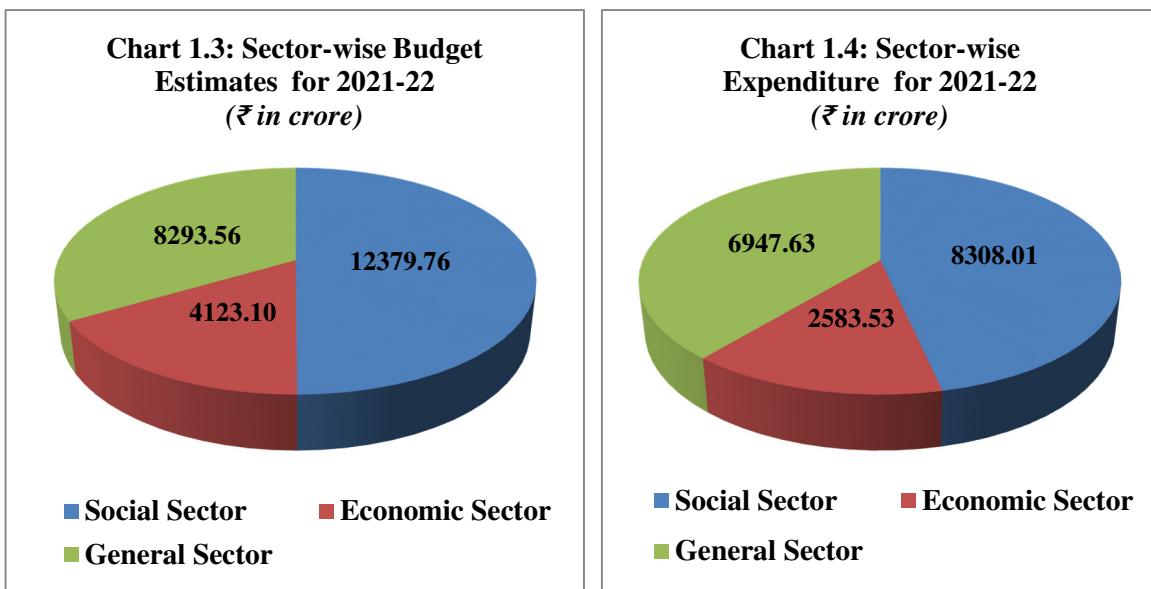
² As on 31 March 2022 {excluding Local Bodies (PRIs and ULBs), units under Central Government and Banks}

³ Social Sector: 32 units, Economic Sector: 55 units, Economic Sector (PSU): Nil, Revenue Sector: Nine units and General Sector: Nil

⁴ Social Sector: 32 units, Economic Sector: 28 units, Economic Sector (PSU): Nil, Revenue Sector: six units and General Sector: two units

⁵ Social Sector: 29 units, Economic Sector: 40 units, Economic Sector (PSU): 13 units, Revenue Sector: 21 units and General Sector: 10 units

⁶ Social Sector: 12 units, Economic Sector: 17 units, Economic Sector (PSU): Nil, Revenue Sector: 12 units and General Sector: four units



Source: Appropriation Accounts 2021-22

This Report, *inter alia*, contains four Subject Specific Compliance Audit Reports titled “Public Health Infrastructure and Management of Health Services”, “Utilisation of the Compensatory Afforestation Fund”, “Project management by Tripura Industrial Development Corporation Limited” and “Transitional Credits under GST”, and nine Compliance Audit paragraphs on major findings of audit from test check of the transactions of 113 units and 45 units in the Social, Economic, Revenue and General Sectors involving an expenditure of ₹ 5,064.17⁷ crore and ₹ 728.55⁸ crore during 2020-21 and 2021-22 respectively. Significant audit findings are discussed in the respective succeeding chapters.

⁷ Social Sector: ₹ 3,447.95 crore, Economic Sector: ₹ 839.32 crore, Economic Sector (PSU): ₹ 27.93 crore, Revenue Sector: ₹ 473.52 crore and General Sector: ₹ 275.45 crore

⁸ Social Sector: ₹ 20.66 crore, Economic Sector: ₹ 147.10 crore, Economic Sector (PSU): ₹ Nil, Revenue Sector: ₹ 381.91 crore and General Sector: ₹ 178.88 crore

CHAPTER II: SOCIAL SECTOR

CHAPTER II: SOCIAL SECTOR

2.1 Introduction

This Chapter of the Audit Report deals with the findings of audit of Government units under Social Sector.

The total budget allocation and expenditure of the departments under Social Sector during the years 2020-21 and 2021-22 are given in **Table 2.1.1**.

Table 2.1.1: Details of allocation and expenditure under Social Sector
(₹ in crore)

Name of the Department	Budget allocation		Expenditure	
	2020-21	2021-22	2020-21	2021-22
Education (Higher)	209.83	242.87	175.50	154.38
Education (School)	1750.47	1,924.31	1479.16	1,462.00
Education (Social)	1067.57	1,020.81	803.98	782.45
Elementary Education	931.02	1,014.63	759.59	738.29
Education (Youth Affairs and Sports)	83.45	88.49	76.86	70.03
Food, Civil Supplies and Consumer Affairs	102.55	168.39	88.17	148.03
Family Welfare and Preventive Medicine	546.27	958.67	461.17	661.31
Health	543.27	624.47	449.91	404.60
Labour Organisation	13.30	15.34	11.89	13.37
Panchayati Raj	457.88	496.81	382.81	450.79
Public Works (Drinking Water and Sanitation)	612.22	746.24	509.31	461.01
Relief and Rehabilitation	115.35	632.84	59.79	91.62
Rural Development	1599.63	2,014.56	599.52	1,674.69
Tribal Welfare (Research)	10.74	12.48	3.11	4.14
Kokborok and other Languages	0.91	1.53	0.76	1.36
Tribal Welfare	628.00	635.86	496.89	536.00
Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal	49.98	68.05	32.23	17.31
Urban Development	1157.59	1,452.24	696.26	496.94
Welfare of Scheduled Castes	125.44	138.77	73.83	69.57
Welfare of Minorities	58.20	70.39	15.81	25.09
OBC Welfare	47.28	49.78	40.01	44.66
Skill Development	25.90	2.23	8.63	0.37
Total number of departments = 22	10136.85	12,379.76	7225.19	8,308.01

Source: Appropriation Accounts 2020-21 and 2021-22

We audited 29 units during 2020-21 and 12 units during 2021-22 under this Sector covering expenditure of ₹ 3,447.95 crore and ₹ 20.66 crore respectively (including of the previous years).

This Chapter contains one Subject Specific Compliance Audit titled “Public Health Infrastructure and Management of Health Services” under the Health and Family Welfare Department and three Compliance Audit Paragraphs under Food, Civil Supplies & Consumer Affairs Department and Education (Higher) Department involving money value of ₹ 15.12 crore.

HEALTH AND FAMILY WELFARE DEPARTMENT

2.2 Subject Specific Compliance Audit on “Public Health Infrastructure and Management of Primary Health Services”

2.2.1 Introduction

The Health and Family Welfare Department (Department) is responsible for maintaining and developing the healthcare system in the State and guiding and supervising the Health and Family Welfare programmes in the State. The services offered by the Department are preventive and promotive healthcare services, routine curative and rehabilitation services, *etc.* The vast network of Health Sub-Centres (HSC⁹s), Primary Health Centres (PHC¹⁰s) and Urban Primary Health Centres (UPHCs), and Community Health Centres (CHC¹¹s) form the primary tier of public healthcare delivery system for rural and urban population respectively. District Hospitals (DH¹²s) serve as the secondary tier for rural and urban population while tertiary¹³ healthcare involves providing advanced and super-speciality services to be provided by medical institutions in urban areas.

A Performance Audit (PA) was conducted to cover the areas of basic health infrastructure facilities in the State focused on selected District Hospitals which mainly caters to secondary health care services. The findings were reported in the Comptroller and Auditor General’s Performance Audit Report on “Select District Hospitals in Tripura” for the year ended 31 March 2019.

The present Subject Specific Compliance Audit (SSCA) covers the primary health care services which provide health facilities at village and block levels. The SSCA also provide a holistic view of improvement of necessary infrastructure, created for meeting emergencies related issues and service delivery by the sampled health institutions for the period 2016-17 to 2021-22.

2.2.2 Overview of public healthcare facilities in Tripura

Tripura is the third smallest State in India which has a population of approximately 41.85 lakh during 2021-22. To cater to the healthcare services of its citizens at different levels, the State has six¹⁴ tertiary level health care facilities in the State capital, six District Hospitals, 14 Sub Divisional Hospitals (SDHs), 21 Community Health Centres (CHCs), eight Urban Primary Health Centres¹⁵ (UPHCs), 110 Primary

⁹ HSCs are peripheral healthcare centres which serve a population of 5,000 in plain areas and 3,000 in hilly areas.

¹⁰ PHCs form the cornerstone of healthcare in rural areas which serve a population of 30,000 in plain areas and 20,000 in hilly areas.

¹¹ CHCs are referral centres and serve a population of 1,20,000 in plain areas and 80,000 in hilly areas.

¹² DHs are equipped with advanced equipment and diagnostic services and intensive care facilities.

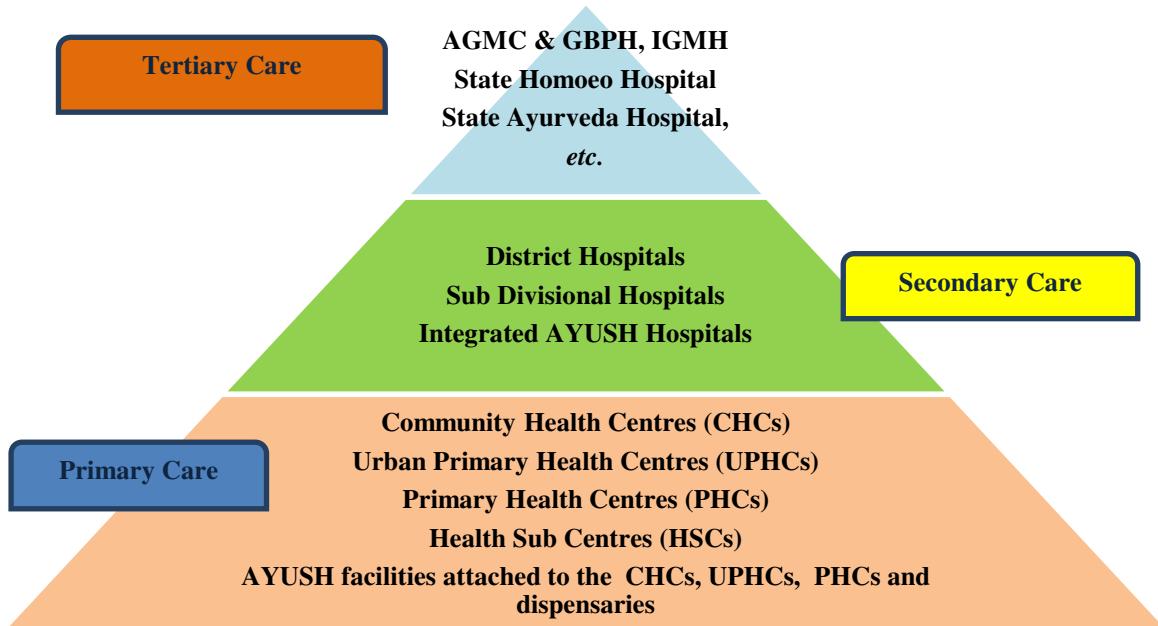
¹³ Tertiary healthcare is provided by medical colleges and advanced medical research institutes.

¹⁴ Agartala Government Medical College and Govinda Ballabh Pant Hospital (AGMC & GBPH), Indira Gandhi Memorial Hospital (IGMH), Atal Behari Vajpayee Regional Cancer Centre, Netaji Subhas State Homoeopath Hospital, State Ayurvedic Hospital and Modern Psychiatric Hospital.

¹⁵ All UPHCs are non-bedded PHC.

Health Centres¹⁶ (PHCs) and 999 Health Sub-Centres (HSCs). In addition, there are 39 Ayurvedic Dispensaries and 73 Homoeopathic Dispensaries for providing AYUSH¹⁷ facilities to the people of the State. The structure of public healthcare facilities in the State is shown in **Chart 2.2.1**.

Chart 2.2.1: Details of Health Facilities in the State



Source: Heath and Family Welfare Department, Government of Tripura

The health facilities are under the administrative control of the Health and Family Welfare Department, Government of Tripura (GoT).

The Principal Secretary, Health and Family Welfare Department (H&FWD) is the Administrative Head of the Department who is assisted by the four Directors at the Directorate of Health Service, Directorate of Family Welfare and Preventive Medicines, National Health Mission Directorate and the Directorate of Medical Education. The State Hospitals (SHs), the District Hospitals (DHs) and the Sub Divisional Hospitals (SDHs) function directly under the Directorate of Health Services. The Community Health Centres (CHCs), the Primary Health Centres (PHCs) and the Health Sub Centres (HSCs) function under the Directorate of Family Welfare and Preventive Medicines under the control of the Chief Medical Officers (CMOs) who are responsible for supervision of medical services provided by these health facilities in the eight districts of the State. The State Health and Family Welfare Society (SHFWS) and the District Health and Family Welfare Society work under the National Health Mission Directorate to promote health services in the State too.

¹⁶ Ninety-two PHCs are bedded PHC and 18 PHCs are non-bedded.

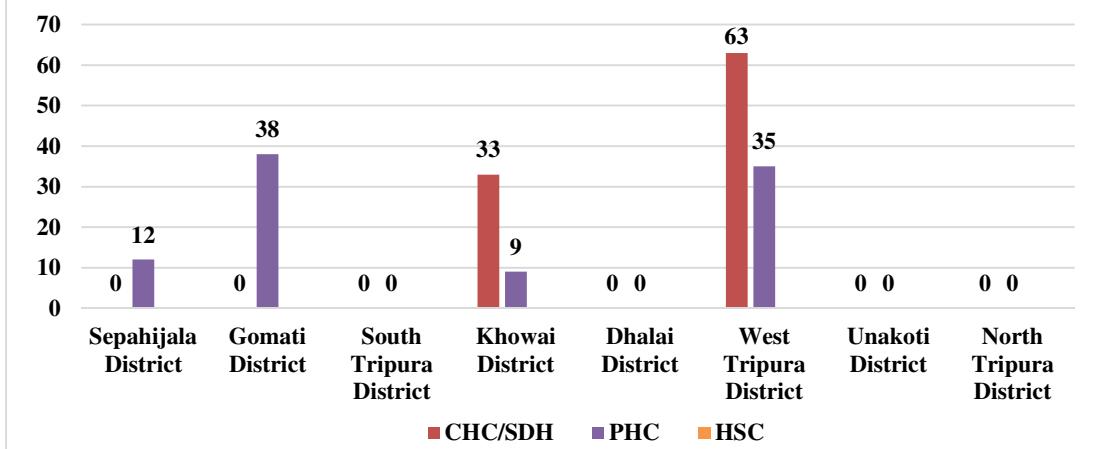
¹⁷ AYUSH is an acronym for Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homeopathy and are the Indian systems of medical treatment.

2.2.2.1 Public Health Care facilities at the District and Primary level

The State has six out of eight districts with DHs and two districts, *viz.* the West Tripura and Sepahijala Districts, had no DHs. The requirement of DH in West Tripura was compensated by availability of two State level hospitals in the District. However, Sepahijala District lacked the secondary health care facilities.

As regards availability of CHCs, PHCs and the HSCs in the Districts, significant shortages of CHCs were noticed in West Tripura (*63 per cent*) and Khowai (*33 per cent*). Further, shortage of PHCs was also noticed in Gomati, West Tripura and Sepahijala Districts (*38, 35* and *12 per cent* respectively). No shortage of HSCs was noticed in the State. Detailed position of CHC, PHC and HSC is given in the **Appendix 2.2.1** and the status of overall district wise shortage is depicted in **Chart 2.2.2**.

Chart 2.2.2: District - wise shortage (in *per cent*) of HSC, PHC and CHC/ SDH in Tripura



2.2.2.2 Service availability in the DH, CHCs and the PHCs in the State

Service availability in the DHs, CHCs and PHCs were grouped into essential services and desirable services as per the IPHS norms. All the DHs in the State lacked essential services like (i) accident and other emergencies, (ii) Critical care/ ICU¹⁸, (iii) Geriatric Service (10 bedded ward), (iv) Endoscopy and (v) Physiotherapy. Further, desirable services¹⁹ and support service²⁰ were not available in any of the DHs in the State.

Speciality services in General Medicine, Surgery, Obstetrics and Gynaecology, Paediatrics, Ophthalmology and Emergency Services were essential services for Community Health Centres (CHC) as per the IPHS norms. However, except the CHC, Kherengbar which provided Obstetrics and Gynaecology services twice in a week, no other CHCs in the State had the above speciality services as per the norms.

¹⁸ Available only in the DH, Gomati.

¹⁹ Cardiology, gastro enterology, nephrology, urology, neurology, oncology, dermatology, and venerology, radiotherapy and diagnostic services like Magnetic Resonance Imaging (MRI), Electroencephalogram (EEG), Angiography, Echocardiography.

²⁰ 24x7 ambulance with advance life support system.

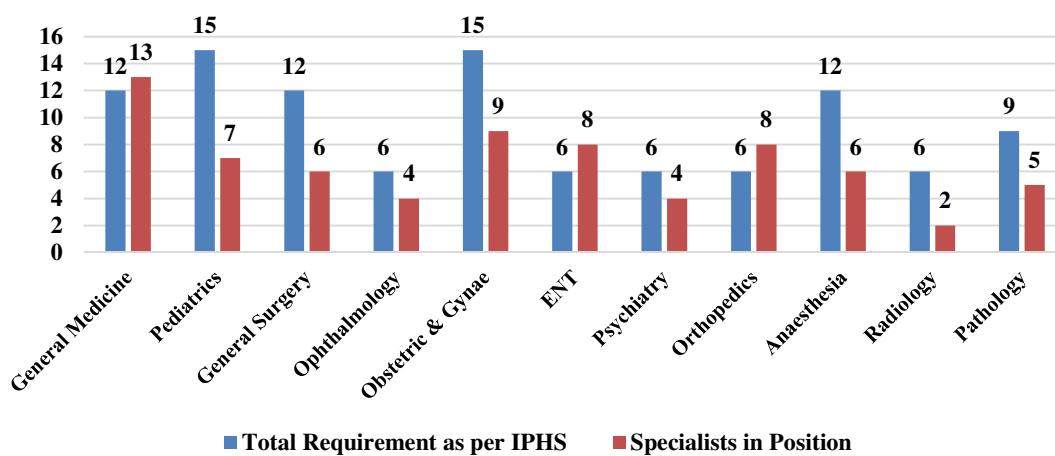
The PHCs in the State were providing services as per the IPHS norms but lacked the facilities for Essential New-born Care (ENBC).

2.2.2.3 Availability of Doctors, Nurses and Paramedics in the DHs, CHCs and PHCs in the State

The IPHS provides the manpower requirement for the DHs, CHCs and PHCs as per the prescribed service delivery norms for each health facilities.

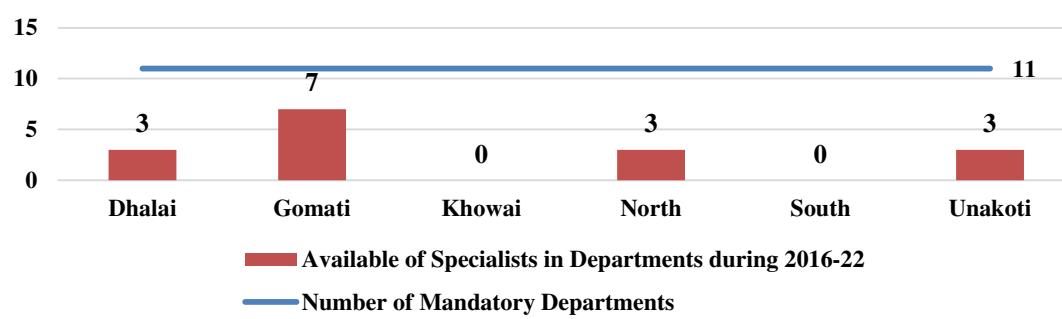
In case of DHs, major shortages existed in the cadre of Specialist Doctors which ranged from 29 to 54 *per cent*, General Duty Medical Officers (shortage ranged 44 to 60 *per cent*), Staff Nurses, (shortage ranged from 27 to 31 *per cent*) during 2016-17 to 2021-22. The overall status of requirements and availability in the District Hospitals is depicted **Chart 2.2.3** with detailed manpower position is given in the **Appendix 2.2.2**.

Chart No. 2.2.3: Status of requirement of Specialists in District Hospitals as per IPHS (As on March 2022)



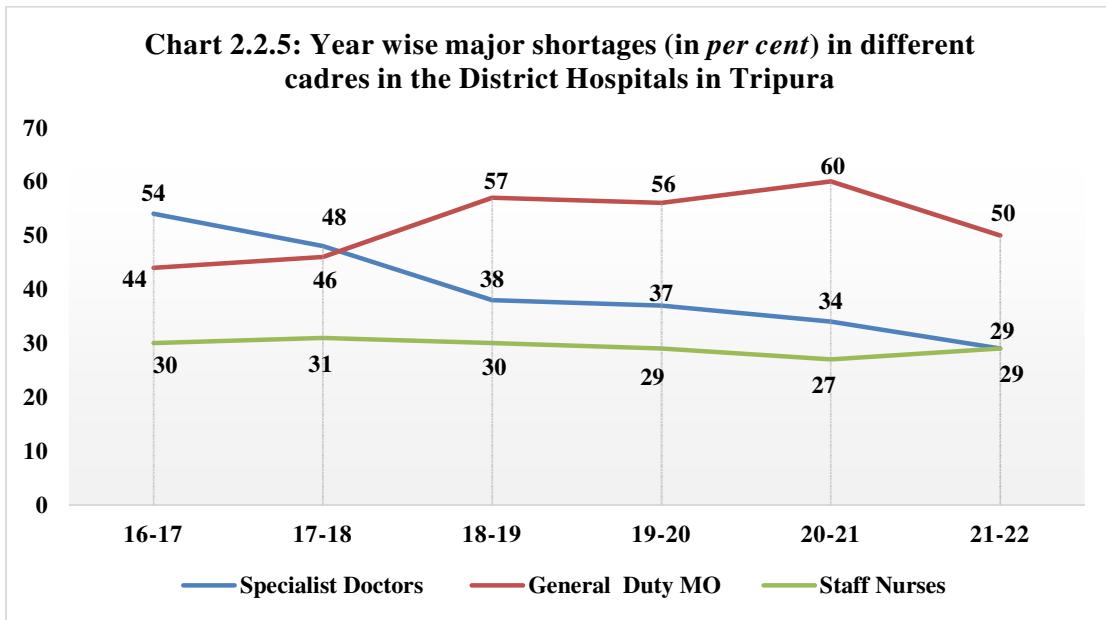
As regards availability of Specialist Doctors, only few departments had the Specialist Doctors available as per the norms during 2016-17 to 2021-22. The overall status of Specialist Doctors is given in the **Chart 2.2.4**.

Chart 2.2.4: Availability of Specialist Doctors in the respective Departments in DHs during 2016-22 as per IPHS norms



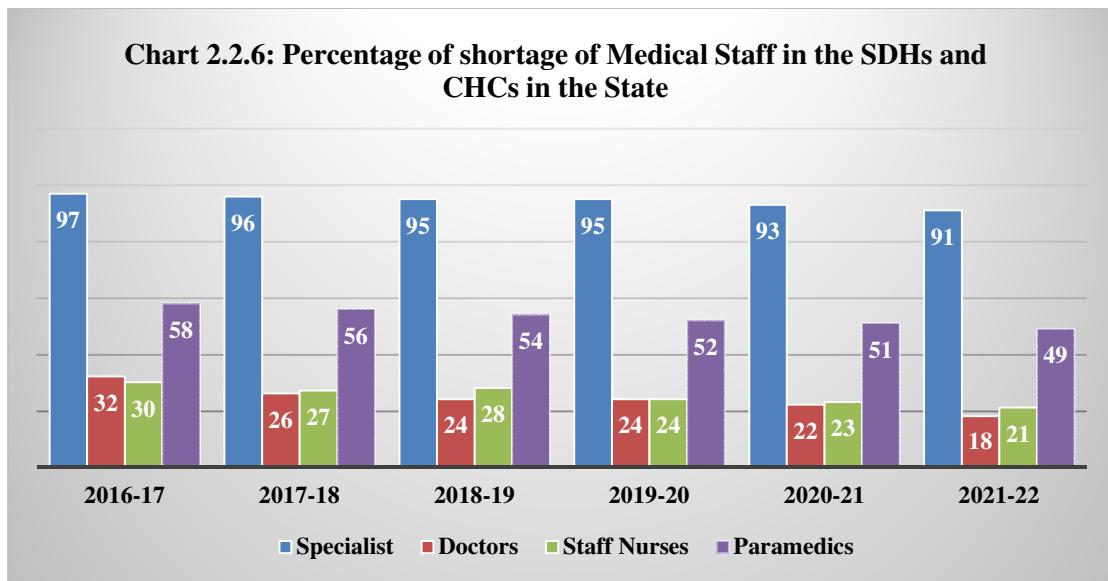
It may be seen from the **Chart 2.2.4** that only in the DH, Gomati adequate number of Specialist Doctors were available in seven out of 11 Departments throughout the audit

period of 2016-22 as per the norms. Further in the DHs, Khowai and South Tripura, adequate number of Specialist Doctors were not available in any department throughout the audit period. The detailed status is provided in the **Appendix 2.2.3**. The overall year wise status of the shortages in different cadres in District Hospitals is depicted in **Chart 2.2.5**.

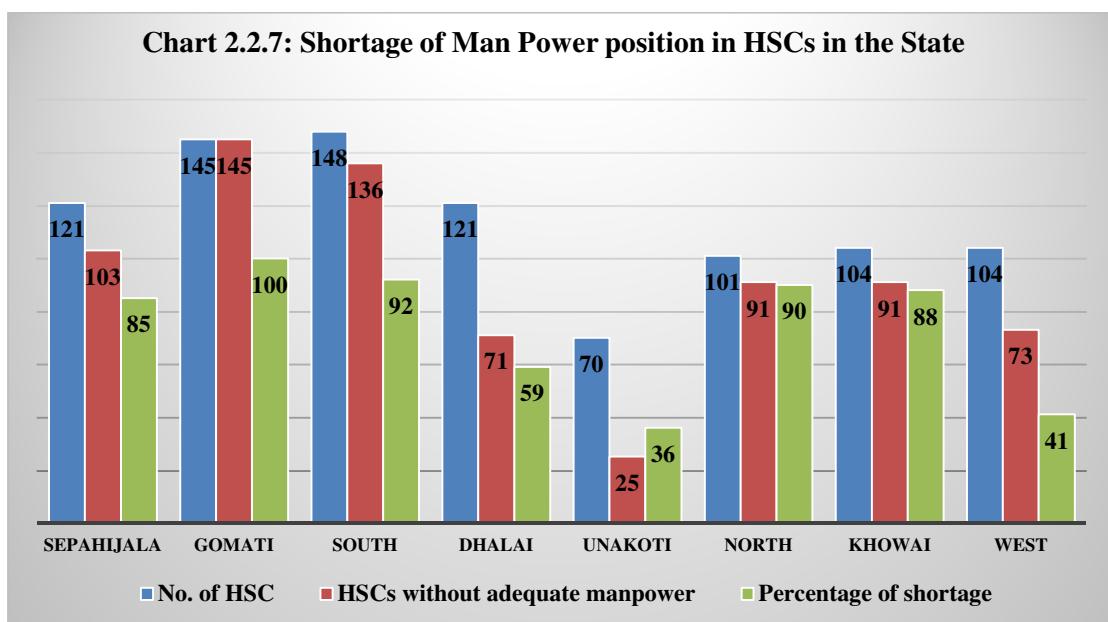


Though the service of Specialist Doctors falls under the category of essential services in respect of SDHs and CHCs as per the IPHS, the shortage ranged between 91 to 97 *per cent* during 2016-22 as shown in **Appendix 2.2.4**. No specialist doctor was posted in the CHCs in the State while seven out of 14 SDHs were provided specialist doctors partially. The SDHs where specialist doctors were found posted were mainly for Obstetrics & Gynaecology, Medicine and Pediatrics Departments. (**Appendix 2.2.5**). The CHC, Kherengbar was the only CHC under the administrative control of the Tripura Tribal Areas Autonomous District Council (TTAACD) which had bi-weekly specialist service in Obstetrics & Gynaecology.

Similar shortages existed in the cadre of General Duty Medical Officers (GDMOs), Nurses and Paramedics which ranged from 18 to 32 *per cent*, 21 to 30 *per cent* and 49 to 58 *per cent*, respectively (**Appendices 2.2.6** to **2.2.8**). The overall status of shortages of MOs in SDHs and CHCs is depicted in **Chart 2.2.6**.



PHCs in the State had no shortfall in manpower and functioned with adequate manpower during 2016-22 as per the IPHS. However, Health Sub-Centers (HSCs) under the PHCs witnessed shortages of manpower as 74 *per cent* HSCs in the State witnessed shortage of manpower during 2016-22. District-wise position is given in **Appendix 2.2.9**. Availability of HSCs in the District and the number of the HSCs which witnessed shortages of manpower *vis-à-vis* the norms ranged from 36 to 100 *per cent* during 2016-22. Highest shortage was noticed in respect of Gomati District where all 145 HSCs witnessed shortage of manpower during 2016-22. The overall status of HSCs is provided in **Chart 2.2.7**.



No separate manpower has been sanctioned for Line Services and Support Services for Paramedics and other staff in the health facilities in the State. Services were maintained with the available Paramedical Staff as shown in the **Appendix 2.2.8**.

2.2.2.4 OPD Services in the District Hospitals

According to the IPHS, the District Hospitals are supposed to provide the Out Patient Department (OPD) services in General Medicine, General Surgery, Obstetrics & Gynaecology, Paediatrics, Ophthalmology, Otorhinolaryngology (ENT), Orthopedics, Psychiatry, Dental Care, etc.

All the District Hospitals in the State were providing the OPD Services according to the availability of the Specialist Doctors with the Hospital. Detail position is given in the **Table 2.2.1** for the year 2021-22.

Table 2.2.1: OPD Services in the DHs in the State during 2021-22

Sl. No.	Name of the Department	Number of patients visited the Department during 2021-22					
		DH, Dhalai	DH, Gomati	DH. Khowai	DH, North	DH, South	DH, Unakoti ²¹
1.	Dental	313	2651	1460	1067	691	504
2.	Emergency	12868	27872	3687	8154	4	0
3.	ENT	1063	2728	1661	317	667	231
4.	Eye	1917	2266	4376	2828	1665	1516
5.	Medicine	2449	37735	11130	6977	34272	14670
6.	Obs & Gynae	3763	7607	9311	4155	2005	15
7.	Ortho	1656	8280	2592	1793	3583	557
8.	Paediatric	1737	9240	1767	1056	1899	3
9.	Psychitric	320	390	0	0	597	76
10.	Surgery	677	4266	0	71	0	13
11.	Dermatology & Venerology	0	0		343	0	0
12.	PMR		0			623	

OPD Services in PMR and Dermatology & Venereology is a desirable service in the DH level hospital as per the IPHS which was being provided by the DH, North Tripura only in the State, among six DHs in the State.

2.2.2.5 Availability of beds in the District Hospitals in the State

According to the IPHS, the DHs are classified into five²² grades from Grade-I to Grade -V District Hospital according to the bed strength of the respective hospitals. In Tripura there were six²³ District Hospitals, where three DHs having the bed capacity of 150 beds each and the rest three DHs had the bed capacity of 100 beds each. Hospital beds were distributed among the different wards viz., Medicine ward, Surgical Ward, Orthopaedic Ward, Paediatric Ward, Obstetrics and Gynaecology, Ophthalmology ward, etc. The detail position of beds is given in the **Appendix 2.2.10**. Separate ward for Maternal care and Childcare were available in each DH. Though Sick and New-born Care Unit (SNCU) was available in the DH, Khowai for new-born care, no paediatric ward was available in the hospital.

²¹ In respect of DH, Unakoti from 1 April 2021 to 30 June 2021, 7,843 patients visited OPD but Department-wise details were not available. The data in the **Table 2.2.1** pertains to 1 July 2021 to 31 March 2022.

²² Grade -I DH with 100 beds, Grade-II with 200 beds, Grade-III with 300 beds, Grade-IV with 400 beds and Grade-V with 500 beds District Hospital.

²³ DHs at Unakoti, Dhalai and Gomati Districts had the bed capacity of 150 beds, DHs at Khowai, North and South Tripura had the bed capacity

Despite specific recommendations available in the IPHS for bed allocation for the DHs having bed capacity of 100 beds and above, three DHs²⁴ fulfilling the above bed criteria, did not follow the IPHS norms for bed allocation. The Isolation Ward, Accident and Trauma Ward, Anti Natal Ward and Postpartum Ward were not available to any of the DHs in the State despite specific recommendation in the IPHS. However, Accident and Trauma service was made available to three²⁵ DHs in the State during September -December 2022.

2.2.2.6 IPD Services in the District Hospitals

According to the IPHS norms, the District Hospitals are supposed to provide the IPD Services in Medicine, Surgery, Maternity, Paediatrics, Nursery, Isolation related cases, Burn cases, Orthopaedics, Ophthalmology, Malaria and Infectious Disease related cases.

However, the DHs at Dhalai, Gomati and Unakoti Districts had the bed capacity of 150 each while the DHs at the Khowai, South Tripura and North Tripura Districts had the bed capacity of 100 each. All the DHs were providing the IPD Services according to the availability of the Specialist Doctors with the Hospital. Detail position is given in the **Table 2.2.2** for the year 2021-22.

Table 2.2.2: IPD Services in the DHs in the State during 2021-22

Sl. No.	Name of the Department	Number of patients visited the Department during 2021-22					
		DH, Dhalai	DH, Gomati	DH. Khowai	DH, North	DH, South	DH, Unakoti
1.	Medicine	8205	7860	10236	6542	3002	4691
2.	Paediatrics	2797	3390		1239	860	1442
3.	Surgical	3759	3080		1885		2123
4.	Orthopaedic	456	1064		0	35	0
5.	ENT	167	563		0	0	0
6.	OBS.& Gynae	5090	6006	2745	4093	1333	3554
7.	Eye	741	49		103	0	0
8.	SNCU	1031	962	146	NA	NA	NA
9.	ICU		527			0	
10.	Emergency				835		

No Paediatric Ward was available in the DH, Khowai and Surgical, Orthopaedic and ENT patients were kept in the General Medicine Ward. ICU Service was only available with the DH, Gomati. Data regarding patients admitted in the SNCU Ward in the DHs, North Tripura and South Tripura and Unakoti districts were not furnished to audit while SNCU ward was not available in DH, South Tripura.

2.2.2.7 Availability of Diagnostic Service in the District Hospitals

According to the IPHS, the District Hospital laboratory and other diagnostic services shall serve the purpose of public health and be able to perform all tests required to diagnose epidemics or important diseases from public health point of view. The recommended services which are supposed to be available in a District Hospital are

²⁴ District Hospitals at Dhalai, Gomati and Unakoti Districts.

²⁵ District Hospitals at Dhalai, Gomati and South Tripura.

(i) Clinical Pathology, (ii) Pathology, (iii) Microbiology, (iv) Serology, (v) Biochemistry, (vi) Cardiac investigation, (vii) Ophthalmology, (viii) ENT, (ix) Radiology, (x) Endoscopy and (xi) Respiratory function tests.

In all the DHs in the State, the recommended services, *viz.* (i) Clinical Pathology, (ii) Pathology, (iii) Microbiology, (iv) Serology and (v) Biochemistry tests were available. However, tests like Stress Test, Echocardiography under Cardiac Investigation, Endoscopy for ENT and Audiometry test, all kinds of Endoscopy *viz.* endoscopy of Oesophagus, Stomach, Colonoscopy, Bronchoscopy, Hysteroscopy, *etc.* and Pulmonary function tests under Respiratory investigation were not available in any of the DHs in the State.

In respect of Radiology investigations, Hysterosalpingography or HSG which is an essential test for determining female fertility was not available in any of the DHs in the State. Further, CT Scan Service was not available in the DH, Khowai.

2.2.2.8 *Blood bank facilities in the District Hospitals of the State*

According to the IPHS, every DH shall have Blood Bank which shall be in close proximity to Pathology Department and at an accessible distance to Operation Theatre Department, Intensive Care units and Emergency and Accident Department. Blood Bank should follow all existing guidelines and fulfil all requirements as per the various Acts pertaining to setting up of the Blood Bank.

All the DHs in the State had Blood Banks as per the norms. However, in the DH, North Tripura, four out of five Blood Storage units were found running without a power backup. Moreover, in the DH, Khowai, no power back up was available with the Blood Bank and arrangement was made to take back up from the Generator used for Oxygen Plant of the Hospital.

2.2.2.9 *Dietary Service in the District Hospitals in the State*

According to the IPHS, the dietary service of a hospital is an important therapeutic tool. Apart from normal diet, diabetic, semi solid diets and liquid diets shall also be available. Food shall be distributed in covered container.

The Department had prescribed six diets for different category of patients *viz.*, milk diet, milk and bread diet, vegetarian diet for adult and children diet for severe acute malnutrition for adult and children. However, only vegetarian diet for adult and children, were provided to the patients. Diet was not provided in covered container and FSSAI certificate, assuring serving of quality diets to the patients, were not available to any of the DHs. Diet Chart displaying the name of the item and quantity provided for each patient was also not displayed in the hospital wards for awareness of the patients.

2.2.2.10 Hospital Linen Service in the District Hospitals in the State

IPHS prescribe the number of different types of linen²⁶ that are required for patient care services for DHs with different bed capacities in the category of 101 to 200, 201 to 300 and 301 to 500.

In the State, no prescribed norm was available with the hospitals for changing linen for the patients. The records for changing of soiled linens and providing of fresh linens were also not maintained by any of the DHs in the State. Washing of soiled linens were outsourced to the private firms.

2.2.2.11 Management of Bio Medical Waste by District Hospitals in the State

The Biomedical waste management is an integral part of infection control activities of the hospital. According to the Bio-Medical Waste Management Rules, 2016 (BMW Rules), hazardous, toxic and bio-medical waste has to be separated into 10 categories for the purpose of its safe transportation to specific site for specific treatment. Further, the BMW Rules *inter alia* stipulate the procedures for collection, handling, transportation, disposal and monitoring of the bio-medical waste with clear roles for waste generators.

All the DHs in the State were segregating the waste in different categories in separate coloured bins, available at the point of generation of waste, particularly in the ward areas, OTs, etc. as per the BMW rules. However, all the wastes were subsequently mixed at the time of disposal and hospital wastes were dumped in the Deep Burial pits.

2.2.2.12 Mortuary Service in the District Hospitals

IPHS provides that every District Hospital should have the facilities for keeping of dead bodies and conducting autopsy.

All the DHs in the State had the mortuary service for keeping the dead bodies and conducting of autopsy as per norms.

2.2.2.13 Ambulance Service

According to the IPHS norms, the District Hospital shall have well equipped Basic Life support (BLS) and desirably one Advanced Life Support (ALS) ambulance. Serviceability and availability of equipment and drugs in ambulance shall be checked on daily basis.

The hospitals in the State were providing free ambulance service to emergency cases or referral transport to the higher health facility centre. Ambulances in the hospitals in the State lacked basic life support facility *viz.* Oxygen Cylinder, First Aid Box, trained paramedics, etc. though required under the IPHS norms. The ambulances were basically being used merely as a transport vehicle.

²⁶ Abdominal sheets for OT, Bed sheets, Bedspreads, Blankets (Red and Blue), Doctor's overcoats, Draw sheets, Hospital worker OT coats, Leggings, Mackintosh sheets, Mats (Nylon), Mattresses (Foam) for adults, Mortuary sheets, Over-shoe pairs, Paediatric mattresses, Patient's coats (Female), Patient's pyjamas, Shirts (Male), Patna towels, Perennial sheets for OT, Pillows, Pillow cover and table cloth.

General ambulance services *viz.*, ‘102 National Ambulance Service (NAS)’ for catering to pregnant women, sick infants and sterilisation cases was available in the State while ‘108 Emergency Transport System’ for all other medical emergencies were not available in the State.

2.2.2.14 Status of implementation of AB-PMJAY in the State of Tripura

Ayushman Bharat is a flagship health scheme of the Government of India, launched (23 September 2018) to achieve Universal Health Coverage (UHC) as recommended in the National Health Policy, 2017. PM-JAY aims to provide health insurance cover of ₹ five lakh per family per year for secondary and tertiary care hospitalisation.

State Empanelment Committee (SEC) was formed in July 2018 and out of eight districts in the State, District Implementation Units (DIUs) were set up in six districts²⁷ (*i.e.* Gomati, Khowai, Sepaijala, Unakoti, West and North Tripura). Further, 146 contact points were established in district, sub-division and block levels for registration of beneficiaries. All the empanelled hospitals also have beneficiary registration facilities. The scheme was finally rolled out in the State on 23 September 2018

The State had empanelled 146 hospitals (128 public hospitals, 15 Government of India hospitals and three private hospitals) as of March 2022. Out of 146 empanelled hospitals, only ILS Hospital, Agartala was accredited with NABH entry level at the time of empanelment. No other hospitals which were empanelled under the AB-PMJAY had such accreditation.

Registration of households and beneficiary data revealed that in Tripura, 20.57 lakh members of 4.91 lakh distinct households were eligible for getting benefit under this scheme. However, as of 31 March 2022, only 12.74 lakh (62 *per cent*) members of 4.66 lakh (95 *per cent*) households had been registered.

The trends of beneficiary admissions in public hospitals and private hospitals and claims paid to hospitals during 2018-19 to 2021-22 are shown in **Table 2.2.3** and **Table 2.2.4**.

Table 2.2.3: Number of beneficiaries admitted in public and private hospitals under PMJAY during 2018-19 to 2021-22

Portability/ Non- Portability	Private/ Public Hospital	Number of beneficiaries admitted in public and private hospitals during the financial year(s):				Grand Total
		2018-19	2019-20	2020-21	2021-22	
Portability	Public	26	233	144	181	584
	Private	16	310	362	155	843
Non- Portability	Public	8,191	51,261	30,371	40,843	1,30,666
	Private	17	660	950	921	2,548
Total:		8,250	52,464	31,827	42,100	1,34,641

²⁷ Except Dhalai and South Tripura Districts as on 31 March 2022.

Table 2.2.4: Amounts of claim paid to public and private hospitals under PMJAY during 2018-19 to 2021-22

Nature of Hospital	Claims paid during the years (₹ in crore):				
	2018-19	2019-20	2020-21	2021-22	Total
Public	2.57	20.32	14.87	30.25	68.01
Private	0.11	1.41	2.66	3.45	7.63
Total:	2.68	21.73	17.53	33.70	75.64

2.2.2.15 Operationalisation of Health and Wellness Centres (HWCs)

In February 2018, the Government of India announced the creation of 1,50,000 Health and Wellness Centres (HWCs) by transforming existing Sub Centres and Primary Health Centres as the base pillar of Ayushman Bharat. These centres would deliver Comprehensive Primary Health Care (CPHC) bringing healthcare closer to the homes of people covering both maternal and child health services and non-communicable diseases, including free essential drugs and diagnostic services.

In the State, all the 116 Primary Health Centres (PHCs) and 999 Health Sub-Centres (HSCs) have been transformed²⁸ (May 2023) into Health and Wellness Centres (HWCs) as envisaged by the Government of India.

Patients served by the HWCs in the State as of May 2023 are given in **Table 2.2.5**.

Table 2.2.5: Patients served by the HWCs in the State

Name of the District	Number of patients in the:			Total number of patients <i>5 = (2+3+4)</i>
	SHC <i>2</i>	PHC <i>3</i>	UPHC <i>4</i>	
I				
Dhalai	6,11,876	15,768	71,904	6,99,548
Gomati	21,648	82,938	7,524	1,12,110
Khawai	41,624	2,681	17,947	62,252
North Tripura	18,622	44,422	2,598	65,642
Sepahijala	85,366	65,956	10,846	1,62,168
South Tripura	7,17,709	54,150	74,662	8,46,521
Unakoti	1,77,048	80,673	48,731	3,06,452
West Tripura	3,10,725	2,56,605	3,63,333	9,30,663
Total	19,84,618	6,03,193	5,97,545	31,85,356

2.2.2.16 Medical College in the State

During the period of audit from 2016-17 to 2021-22, no new medical college was set up in the State. The existing medical college, the Agartala Government Medical College at Agartala, Tripura was set up in year 2005. This is the only medical college in the Government Sector in the State. The intake capacity of students in the undergraduate course was 125 seats while it was 40 for the post graduate course.

2.2.3 Budget allocation and expenditure

Budget allotment and expenditure of the State Government and the H&FWD during 2016-22 is shown in **Table 2.2.6**.

²⁸ Up-to-date data is available with the Department. Data as on 31 March 2022 is not available.

Table 2.2.6: Budget allocation and expenditure during the period 2016-22

(₹ in crore)

Year	State		Health Sector			GSDP	Health Sector Expenditure (percentage of GSDP)
	Budget allocation	Expenditure	Budget allocation (percentage of State budget)	Expenditure (percentage of State expenditure)	Savings (percentage of health Sector Budget allocation)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2016-17	17,909.66	12,860.79	750.72 (4.19)	681.93 (5.30)	68.79 (9.16)	39,479	1.73
2017-18	17,390.11	12,532.41	797.25 (4.58)	784.65 (6.26)	12.60 (1.58)	43,716	1.79
2018-19	17,983.47	13,956.84	1,079.82 (6.00)	929.81 (6.66)	150.01 (13.89)	49,823	1.87
2019-20	20,493.57	15,447.97	1,062.44 (5.18)	899.74 (5.82)	162.70 (15.31)	54,050	1.66
2020-21	21,681.07	16,187.77	1,089.54 (5.03)	899.63 (5.56)	189.91 (17.43)	54,405	1.65
2021-22	26,251.93	18,345.20	1,800.46 (6.86)	1171.37 (6.39)	629.09 (34.94)	64,778	1.81
Total	1,21,709.81	89,330.98	6580.23 (5.41)	5367.13 (6.01)	-	-	1.75

Source: Finance Accounts and Appropriation Accounts

National Health Policy, 2017 (NHP) states that the state health sector spending to be more than eight *per cent* of their budget by 2020. However, health sector budgetary commitment did not reach eight *per cent* of the total state budget during 2016-22. Further, as against the NHP stipulation to increase State Health Sector expenditure to 2.50 *per cent* of the Gross State Domestic Product (GSDP) by 2025, the State's expenditure on Health Sector ranged between 1.65 *per cent* and 1.87 *per cent* of the GSDP during the period.

2.2.4 Audit objectives

The compliance audit was conducted to ascertain that:

- i. primary healthcare infrastructure and services are available and properly managed,
- ii. support services in the primary health care facilities are available and adequate,
- iii. efficient utilisation of assets created for medical emergencies in the State, and
- iv. the health and wellbeing conditions of people has been improved as per SDG 3.

2.2.5 Audit scope and methodology

The scope of audit involved assessing functioning of the sampled PHCs and CHCs (**Appendix 2.2.11**) during 2016-22 and evaluating the outcomes of the selected indicators. Out of six CHCs and 32 PHCs in the three Districts²⁹, three CHCs and six PHCs were selected by adopting Simple Random Sampling without Replacement Method for detailed scrutiny. The districts selected were the same as those selected in the sample for the Performance Audit of Select District Hospitals in Tripura (*Report No. 2 of 2021*) in order to maintain the holistic view.

²⁹ West District-three CHCs and 13 PHCs, Dhalai District- two CHCs and 14 PHCs and Unakoti District-one CHC and five PHCs.

Audit was conducted during June 2022 to January 2023. The audit examination included records maintained at the Directorate of Health Services (DHS), Directorate of Family Welfare and Preventive Medicine (DFWPM), office of the Mission Director (MD), National Health Mission (NHM), Tripura, offices of the Chief Medical Officers (CMOs), Central and District Medicine Stores, and sampled CHCs and PHCs covering two geographical regions *viz.* hill districts and plain districts. Further, all 66 HSCs under the sampled PHCs were also checked.

Audit methodology involved scrutiny and analysis of records/ data as per the audit objectives, scope and criteria, evidence gathering by scanning of records, joint physical inspection of various facilities of the sampled health care facilities and by taking photographs, issuing questionnaires/ audit observations and obtaining replies, *etc.* The audit observations are suitably incorporated in this Report.

Audit findings

Audit objective 1: Whether primary healthcare infrastructure and services are available and properly managed.

2.2.6 Physical infrastructure

2.2.6.1 Shortage of CHCs, PHCs and SCs

The required number of health facilities as per Indian Public Health Standards (IPHS), their availability and shortfall thereof, against the three categories of healthcare infrastructure as of March 2022 is given in **Table 2.2.7**.

Table 2.2.7: Shortage of health facilities in the State

Health facility	Norms taken into consideration	Required as per norms	Available	Percentage of Excess (+)/Shortfall (-)
Health Sub-Centre (HSC)	One HSC for 5,000 population	837	999	(+) 19
Primary Health Centre (PHC)	One PHC for every 30,000 population	140	118	(-) 16
Community Health Centre (CHC)	One CHC for every 1,20,000 population	35	21	(-) 40

Source: Departmental records

While HSC availability was higher than norms, the shortage of PHCs in the State was 16 and 40 *per cent* for the CHCs.

2.2.6.2 Non-availability of Operation Theatre and Blood Storage facilities

As per IPHS, Blood Storage Units should be in close proximity to the Pathology Department and at an accessible distance to OT and Emergency and Accident Departments in a CHC.

Audit noticed that out of three CHCs covered, two CHCs *viz.*, Manu and Kumarghat did not have the OT facility and the Blood Storage unit as required under the IPHS.

2.2.7 Availability of services, manpower in the sampled health facilities

Health Sub-Centre (HSC): As per the IPHS norms, one Auxiliary Nurse and Midwife (ANM) along with one Health Worker are required to be posted at each Sub-centre, whereas requirement of one additional ANM is desirable.

Assessment of manpower availability at the sample HSCs revealed that only 15 HSCs, representing 23 *per cent* of the sample, had adequate staff as per the IPHS norms while 43 HSCs, 65 *per cent* were operating with the essential staff and eight HSCs had only one Multipurpose Workers (MPW) each as detailed in **Table 2.2.8**. Out of the eight HSCs which were operating with only one MPW, six³⁰ fall under the PHC, Chachubazar. Audit noticed that out of 66 HSCs, Community Health Officers (CHOs) with higher qualification over and above the IPHS norms, were posted in 49 HSCs which is a positive sign.

Table 2.2.8: Service Delivery at the Health Sub-Centre level

Manpower requirement as per IPHS norms				No. of Health Sub-centers test checked	Availability ³¹	
Essential		Desirable			15 HSCs	Three Persons (one CHO and two MPWs)
ANM	1	ANM ³²	1	66	43 HSCs	Two Persons (one CHO and one MPW or two MPWs)
Health Worker	1				8 HSCs	One Person (one MPW)

Source: Departmental records

Detailed status of the manpower in HSCs is provided in **Appendix 2.2.12**.

Primary Health Centre: A PHC provides In-Patient Department (IPD), Out-Patient Department (OPD), Maternal and Child Health care, 24-hour emergency services. The status of availability of manpower in the sampled PHCs (10 bedded health facility) is provided in **Table 2.2.9**.

³⁰ The PHC, Chachubazar has total nine HSCs.

³¹ The MPWs are equivalent to ANM while qualification of the CHO is GNM/ B. Sc (Nursing) M. Sc (Nursing) BAMS from a recognised board, CHOs are recruited on contractual basis under NHM from 2019-20.

³² Qualification of the post ANM is 10+2 with English having 40 *per cent* marks in vocational ANM course from the school recognised by Indian Nursing Council.

Table 2.2.9: Service delivery at the PHC level, 10 bedded health facility

Required service delivery	Manpower requirement as per norms	Availability of manpower in the sampled PHCs					
		Chachu-bazar	Kanika Memorial	Dhuma-cherra	Ganga-nagar	Kanchan-bari	Champak-nagar
Essential							
OPD services, 24 hours emergency services, In-patient services, Maternal and Child Health Care, Immunisation	Medical Officer-MBBS	1	2	2	2	2	2
	Staff-Nurse	3	6	5	5	6	7
Desirable							
	Medical Officer – AYUSH	1	3 ³³	1	0	0	2 ³⁴
	Staff-Nurse	1	0	0	0	0	0

Source: Information furnished by sampled PHCs

Audit noticed that for essential services in PHCs additional Medical Officers and Staff Nurses beyond the IPHS norms were provided in the sampled PHCs which indicated a positive trend. At the same time, Medical Officers in the AYUSH category were not evenly distributed. In addition, no IPD services under AYUSH and Dental disciplines were available in the sampled PHCs.

Community Health Centres: CHCs are to provide routine and emergency care which included specialist services in Surgery, Medicine, Obstetrics and Gynaecology and Paediatrics. Besides, Dental and AYUSH services were also to be delivered.

Audit noticed that none of the sampled CHCs were provided the specialist medical officers to deliver the required services at the CHC level. Only CHC, Kherengbar had a specialist service in Maternal care. Non-availability of specialist doctors in the CHCs reduced them to merely a PHC with additional beds and some additional diagnostic facilities.

The status of manpower availability in the sampled CHCs is provided in **Table 2.2.10.**

Table 2.2.10: Service Delivery at the Community Health Centre level, 30 bedded health facility

Required service delivery	Manpower requirement as per norms	Availability of manpower in the sampled CHCs		
		Kherengbar	Kumarghat	Manu
Routine and emergency care in Surgery, Medicine, Obstetrics & Gynaecology, Paediatrics, Dental and AYUSH in addition to all the National Health Programmes	Medical Superintendent	1	0	0
	Public Health Specialist	1	0	0
	Public Health Nurse	1	0	0
	Specialist Doctors	5	2 ³⁶	0
	Medical Officer- MBBS	2	6	5
	Medical Officer- Dental	1	2	1
	Medical Officer- AYUSH	1	3	1
	Staff-Nurse	10	10	9

Source: Information furnished by sampled CHCs

³³ includes one Dental Medical Officer

³⁴ includes one Dental Medical Officer

³⁵ includes one Dental Medical Officer

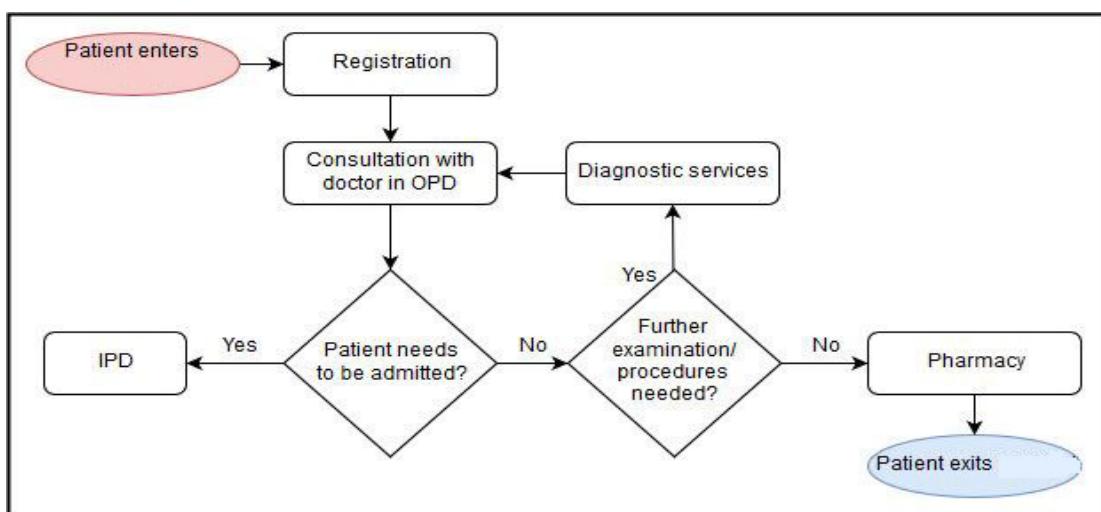
³⁶ Specialisation in Gynecology and Anaesthesia

In absence of specialists, the sampled PHCs referred the patients to the District Hospitals in Unakoti and Dhalai Districts and to the State Hospital³⁷ in the West Tripura District.

2.2.8 Out-Patient Department Services in PHCs and CHCs

Out-Patient Department (OPD) normally remains integrated with the in-patient services and staffed by physicians and surgeons who also attend inpatients in the wards. Many patients are examined and given treatment as outpatients before being admitted to the hospital at a later date as in-patients. The treatment procedure followed in the Public Health Institutions in the State are narrated below through a **Flow Chart 2.2.8**.

Chart 2.2.8: Flow of OPD services in PHCs and CHCs



Audit findings pertaining to OPD services like registration, consultation, waiting time and other basic OPD facilities/ services are discussed in subsequent paragraphs.

2.2.8.1 Registration facility for OPD

Registration counter is the entry point of contact with the hospital for a patient and is an important component of the hospital for patients and their attendants. NHM Assessor Guidebook (Vol-I) estimates the average time required for registration can be three to five minutes per patient, which roughly works out to about 20 patients/hour per counter.

The average daily patient load on a registration counter in the sampled health centres during 2021-22, is shown in **Table 2.2.11**.

³⁷ Agartala Government Medical College and Govind Ballabh Pant Hospital

Table 2.2.11: Patient Load in the Registration Counter during 2021-22

Name of the Health Facilities	Number of counters	Total Number of OPD Patients	Average number of patients per counter per month	Average number of patients per counter per hour ³⁸
CHC, Manu	1	10,882	907	6
CHC, Kherengbar	2	20,287	845	5
CHC, Kumarghat	1	7,212	601	4
PHC, Chachubazar	1	3,502	292	2
PHC, Dhumacherra	1	5,736	478	3
PHC, Ganganagar	1	1,347	112	1
PHC, Kanchanbari	1	5,466	456	3
Kanika Memorial PHC	1	9,523	794	5
PHC, Champaknagar	1	8,290	691	4

Source: Hospital records

All the sampled health facilities followed the manual system for registration of the OPD patients. Adequate seating arrangement, drinking water facility, provision of electrical fans and separate toilets for ladies and gents are basic facilities to be made available in the Registration Counter area. The PHC, Kanchanbari had no adequate facilities while the PHC, Dhumacherra had all the facilities as required. Rest of the sampled health institutions had moderate facilities (**Appendix 2.2.13**). Absence of basic facilities put the patients at discomfort and hardship.

2.2.8.2 Patient load in OPD

The number of out-patients who attended the OPDs in the sampled CHCs and the PHCs during the period 2016-2022, is shown in **Table 2.2.12**.

**Table 2.2.12: Number of out-patients in the sampled CHCs and PHCs
(in numbers)**

Year	CHCs			PHCs					
	Khereng bar	Kumar ghat	Manu	Dhuma-cherra	Chachu-bazar	Kancha-nbari	Ganga-nagar	Kanika Memorial	Champak nagar
	Number of Outpatients								
	Percentage increase (+)/ decrease (-)								
2016-17	19093	13164	10731	5856	4801	7395	2948	13900	14517
2017-18	10581	14211	17167	7840	9315	6009	2837	16291	12480
	(-) 44.58	(+) 7.95	(+) 59.98	(+) 33.88	(+) 94.02	(-) 18.74	(-) 3.77	7.20	(-) 14.03
2018-19	15186	26425	22033	11008	3229	9753	3077	13057	14303
	(+) 43.52	(+) 85.95	(+) 28.35	(+) 40.41	(-) 65.33	(+) 62.31	(+) 8.46	(-) 19.85	(+) 14.60
2019-20	18372	24284	18081	10873	6026	11196	2562	14211	14647
	(+) 20.98	(-) 8.10	(-) 17.94	(-) 1.23	(+) 86.62	(+) 14.80	(-) 16.74	8.84	(+) 2.41
2020-21	15188	9270	8741	4923	5184	4767	1242	8063	9077
	(-) 17.33	(-) 61.83	(-) 51.66	(-) 54.72	(-) 13.97	(-) 57.42	(-) 51.52	(-) 43.26	(-) 38.03
2021-22	20287	7212	10882	5736	3502	5466	1347	9523	8290
	(+) 33.57	(-) 22.20	(+) 24.49	(+) 16.51	(-) 32.44	(+) 14.66	(+) 8.45	(+) 18.11	(-) 8.67

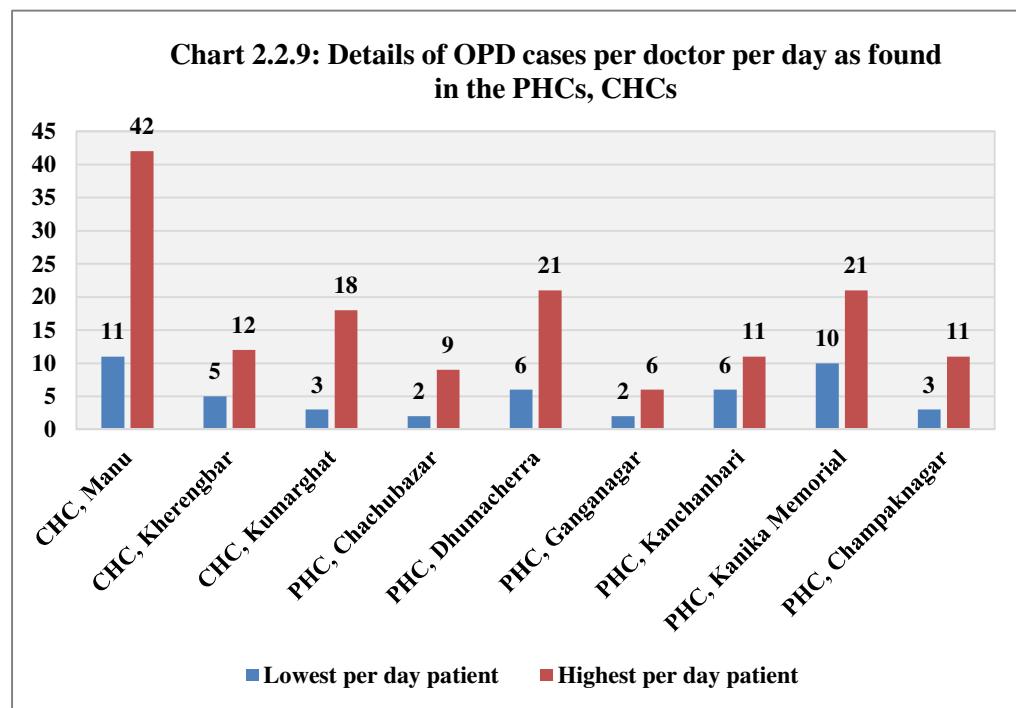
Source: Data collected from the OPD Register

- The OPDs in the CHCs were supposed to be run by the specialist doctors as per the IPHS norms. Except in the CHC, Kherengbar where a specialist doctor in **Obstetrics and Gynecology** was available, all the other OPDs in the

³⁸ OPD hours in Tripura is 9.00 AM to 4.30 PM i.e. 7.5 hours and 22 OPD days are available in one month.

CHC and PHC were managed by the Medical Officers. Thus, people were deprived of the benefit of higher medical facilities in the CHCs and were forced to move to the higher health facilities without visiting the CHCs. This fact is clearly evident from **Table 2.2.11** that the patient load per counter ranged from four to six per hour instead of 20 patients as desired. The patient load showed an erratic trend during 2016-17 to 2019-20 but showed a negative trend during 2020-21 due to the pandemic situation in the State. The negative trend in OPD patients got reversed in all the sampled PHCs and CHCs during 2021-22 except in the CHCs, Kumarghat, Champaknagar and Chachubazar PHCs.

- OPD cases per doctor is an indicator for measuring efficiency of OPD services in a hospital. Audit observed that due to substantial increase in the number of out-patients during 2016-17 to 2021-22, OPD cases per doctor in the sampled CHCs and PHCs increased significantly during 2016-22 as detailed in the **Appendix 2.2.14**. The overall status in the test checked CHCs and PHCs are depicted in **Chart 2.2.9**.



It was also noticed that the sampled CHCs were experiencing higher patient load in comparison to the sampled PHCs and highest patient load was seen in case of CHC, Manu during 2018-19 and the load per doctor was 42 patients per day and moderate patient load was seen in the CHCs, Kumarghat and Kherengbar which varied between three patients and 18 patients per doctor.

Except the Kanika Memorial and Dhumacherra PHC, all other PHCs were having the patient load from two patients to 11 patients while above two PHCs had the patient load of six patients to 21 patients per doctor during 2016-22.

- AYUSH is a desirable service at the PHC level health facility as per the IPHS and the facility was available in four³⁹ PHCs out of the sampled six PHCs while dental facility was available only in three⁴⁰ PHCs. The State Government had no norms and policies for posting of doctors in the CHCs and PHCs. As such reasons for non-availability of specialist doctors in the CHCs and partial coverage of PHCs with AYUSH and Dental facility could not be evaluated in audit.

2.2.8.3 Availability of diagnostic services

Diagnostic tests play a crucial role at every step of disease management. The diagnostic tests which are required to be done in the sampled health facilities and their availability are shown in the **Table 2.2.13**.

Table 2.2.13: Availability of diagnostic tests in the sampled health facilities

Name of the health institution	X-Ray for chest, skull, spine, bones, abdomen and dental X-Ray		No. of clinical pathology services and other tests		ECG tests		Ophthalmology services	
	Required as per IPHS	Available	No. of tests as per IPHS	Tests available (percent)	Required as per IPHS	Tests available	No. of tests as per IPHS	Tests available
CHC, Kherengbar	Yes	No	29	13 (45)	Yes	No	3	0
CHC, Kumarghat ⁴¹ (SDH)	Yes	No	29	7 (24)	Yes	No	3	0
CHC, Manu	Yes	Yes	29	22 (76)	Yes	Yes	3	0
PHC, Dhumacherra		No	18	10 (56)	Desirable	No	0	0
PHC, Kanchanbari		No	18	8 (44)	Desirable	No	0	0
PHC, Ganganagar		No	18	11 (61)	Desirable	No	0	0
Kanika Memorial PHC		No	18	15 (83)	Desirable	No	0	0
PHC, Chachubazar		No	18	14 (78)	Desirable	No	0	0
PHC, Champaknagar		No	18	12 (67)	Desirable	No	0	0

Source: Reply furnished by the health facilities

Audit noticed that except in the CHC, Manu, Radiological investigation and Electrocardiogram (ECG) service were not available in the other two sampled CHCs. Moreover, Ophthalmology service was not available in any of the sampled CHCs though these were the part of essential service delivery as per the IPHS guidelines. As regards the availability of Clinical Pathology services and other tests, the availability ranged between 24 and 83 *per cent* in the sampled PHCs and the CHCs. Non-availability of equipment and the qualified technician were the main reasons for absence of the desired level of services.

2.2.8.4 Quality assurance of laboratory services

Quality testing of in-house pathological services through the Internal Quality Assessment scheme as well as through External Quality Assessment scheme were the part of the quality assurance mechanism for laboratory services under the IPHS for the CHCs. The periodic validation of laboratory reports should be done with external

³⁹ PHCs, Chachubazar, Kanchanbari, Kanika Memorial and Champaknagar.

⁴⁰ PHCs, Chachubazar, Kanchanbari and Champaknagar.

⁴¹ upgraded to SDH since 26 March 2022.

agencies like District PHC/ Medical college for quality assurance of laboratory services. Further, periodic calibration of laboratory equipment is also required.

Audit noticed that the Internal Quality Assessment scheme and the External Quality Assessment scheme were not designed for the CHCs in the State for quality testing of in-house pathological services. No records regarding validation of laboratory reports by the District Health Authority for quality control of laboratory services, periodic calibration of laboratory equipment were made available to audit. Thus, quality assurance of the Pathological and other laboratory services could not be evaluated.

2.2.9 In-Patient Department Services in the PHCs and CHCs

Availability of doctors, nurses, essential drugs/equipment, dietary services and patient safety along with performance evaluation of IPD services are discussed in the succeeding **Paragraphs 2.2.9.1 to 2.2.9.5**.

2.2.9.1 Availability of in-patient services in the Primary and Community Health Centres

The PHCs in the State were managed by the Medical Officers, and specialist services, which are desirable services in the PHCs, were not available in the facilities. General medicine service, Normal Vaginal Deliveries (NVD) with Anti and Post Natal Care and Immunisation services were found delivered by the sampled PHCs as envisaged in the IPHS.

As per the IPHS guidelines, CHCs should provide in Medicine, Surgery, Obstetrics & Gynaecology, Paediatrics, Dental, AYUSH and emergency services while Eye Specialist services should be available at one in every five CHCs. Specialist in-patient service pertaining to General Medicine, General Surgery, Obstetrics & Gynaecology and Paediatrics should be available.

Audit observed that the required services were almost not available in the sampled CHCs. The CHC, Kherengbar was providing the specialist service only in the Obstetrics & Gynaecology while no other specialist services were available in any of the sampled CHCs.

Absence of specialist services for Surgery, Obstetrics & Gynaecology and Paediatrics in CHCs compels the patients seeking the services to travel long distances for routine or complicated cases relating to these services to the nearest District Hospitals, which are available only in six out of eight districts in the State.

Bed Capacity of the PHCs and CHCs: According to the IPHS, a Primary Health Centre covers a population of 20,000 in hilly, tribal, or difficult areas and 30,000 populations in plain areas with six indoor/ observation beds. It acts as a referral unit for Sub-Centres and refer out cases to CHC, the 30 bedded health facilities and higher order public hospitals located at sub-district and district level.

PHCs, in the State as well as in the sampled districts, were designed as a 10 bedded primary level hospital with five bedded wards each for males and females over and above the IPH norms for six bed indoor/ observation beds. Similarly, the CHCs

followed norms of 30 bedded health facilities in the State, including CHCs in the sampled districts. Since the CHCs in the State lacked specialist services, as such speciality-wise indoor services were not available in the CHCs which had availability of only Male ward and Female ward. The Kherengbar CHC, the only CHC with specialist services for Obstetrics and Gynaecology on bi-weekly basis, too lacked post-operative wards for females and thus had only Male ward and Female ward.

2.2.9.2 Operation Theatre services

IPHS guidelines prescribe OTs for elective major surgery, emergency services, Obstetrics and Gynaecology and Orthopaedics for the CHCs.

Audit observed that only the CHC, Kherengbar had the OT facility out of the sampled CHCs during 2016-17 to 2021-22 and mostly offered Obstetrics & Gynaecological service to the patients. Details of surgery done by the CHC, Kherengbar is shown in **Table 2.2.14**.

Table 2.2.14: Surgical procedure done by the Kherengbar CHC

Period	Health Centre(s)	Nature and number of surgeries performed		
2016-17 to 2021-22	CHC, Kherengbar	Lower Section Caesarean Section (LSCS)	Gynaecological Surgery	General Surgery
		364	47	15

Source: Hospital data

Audit noticed that most of the surgeries were done in the discipline of Obstetrics & Gynaecology while few general surgeries were also performed in 2021-22 during a special surgical camp utilising the OT facility. Further, the number of surgeries performed by the doctors ranged from 35 to 117 during 2017-2022 and if converted into daily loads per doctor it comes into 0.46 to 1.54 surgeries per doctor per day. This indicated that the facility was not being utilised fully for the benefit of the patients due to non-availability of the specialist doctors in General Surgery and Paediatrics as envisaged in the IPHS.

2.2.9.3 Referrals of patients to higher facilities for better treatment

Audit noticed that out of 32,594 admitted patients, 3,251 patients were referred from all the sampled health facilities, during 2016-17 to 2021-22 to the District and State Hospitals. The detail position is shown in the **Table 2.2.15**.

Table 2.2.15: Admission of patients and referrals by the health institutions (2016-22)

Name of the Health Centre (s)	Number of OPD patients (2016-22)	Number of patients admitted (IPD) (2016-22)	Number of patients referred out	Percentage of referral vis-à-vis admitted	Number of patients referred for maternal cases	Percentage of maternal cases referred to total referral
CHC, Kherengbar	98,707	16,084	1,103	6.86	769	69.72
CHC, Kumarghat	68,166	13,998	2,072	14.80	3	0.14
CHC, Manu	87,635	18,435	1,539	8.34	24	1.56
PHC, Dhumacherra	46,236	4,690	621	13.24	7	1.13
PHC, Kanchanbari	44,586	11,209	934	8.33	7	0.75
PHC, Ganganagar	14,013	5,949	810	13.62	280	34.57
Kanika Memorial PHC	75,045	4,292	354	8.25	69	19.49
PHC, Chachubazar	32,057	4,641	369	7.95	106	28.73
PHC, Champaknagar	73,314	18,13 ⁴²	163	8.93	17	10.43
Total	5,39,759	81,111	7,965	9.82	1,282	16.10

Source: Hospital data

Audit noticed that maximum number of referrals were from CHC, Kumarghat which was 14.80 *per cent* of the total admissions during 2016-17 to 2021-22. This indicated that the CHC, Kumarghat was not capable of handling the cases and referred out the patients to the higher institutions. The referrals at the CHC, Kumarghat and other CHCs could have been avoided had they been provided with the specialist services as per the IPHS. The least number of referral occurred in CHC, Kherengbar and PHC, Chachubazar which were 6.86 and 7.95 *per cent* respectively of the total admitted patients during the same period indicating better health management.

Analysis of data further revealed that despite having specialist service in Obstetrics & Gynaecology in CHC, Kherengbar, 69.72 *per cent* of the referred patients were admitted for maternal health issues. This was due to the fact that the specialist service was available in the hospital only for two days in a week. The next major referrals in the maternal health were noticed in case of PHCs, Ganganagar and Chachubazar. The patients were referred to the District and State Hospitals, resulting in additional pocket expenses for them due to absence of affordable services near homes.

2.2.9.4 Documentation of OT procedures

NHM Assessor's Guidebook prescribes that the surgical safety checklist, pre-surgery evaluation records and post-operative evaluation records for OTs should be prepared for each case. Out of the sampled health facilities only the CHC, Kherengbar had OT and it did not maintain the OT procedure and OT safely checklist against the patients who had undergone surgical procedure during the audit period.

2.2.9.5 Emergency and Trauma Care service

As per IPHS norms, a CHC should have the facility to attend emergency cases of surgery, medicine, emergency obstetric care, emergency care of sick children including facility based Integrated Management of Neonatal and Childhood Illness (IMNCI) strategy, emergency oral health, *etc.* A separate earmarked emergency area to be located near the entrance of hospital preferably having four rooms (one for

⁴² IPD Facility in the PHC was started from December 2018.

doctor, one for minor OT, one for plaster/ dressing and one for patient observation (at least four beds). The PHC should be capable of providing appropriate management of injuries and accident, first aid, stitching of wounds, incision and drainage of abscess, stabilisation of the condition of the patient before referral, dog bite/ snake bite/ scorpion bite cases, and other emergency conditions. The PHC should have separate Minor OT/ Dressing Room/ Injection Room, etc.

Availability of emergency services in the sampled health facilities are enumerated in **Table 2.2.16**.

Table 2.2.16: Status of availability of Emergency Services in the sampled Health Centres

Nature of the facility required to be available	Status of availability
Whether signage display for emergency on entrance available?	Not available in CHCs, Kherengbar and Kumargahat and PHCs, Kanchanbari and Champaknagar.
Whether emergency ward has dedicated triage?	Available only in the PHC, Chachubazar.
Whether emergency ward has resuscitation and observation area?	Available only in the PHC, Chachubazar.
Whether emergency ward has separate provision for examination of rape/sexual assault victim?	Labour room is used in the PHCs, Ganganagar, Kanika Memorial, Chachubazar and Champaknagar while not done in other two PHCs and three CHCs.
Whether emergency ward has Separate emergency beds. Duty rooms for doctors/ nurses/ paramedical staff and medico legal cases?	Only beds for burn patients were maintained by the CHC, Kumarghat and no facility was available to other sampled CHCs and PHCs.
Whether emergency ward has Emergency block to have ECG, Pulse Oximeter, Cardiac Monitor with Defibrillator, Multiparameter Monitor, Ventilator also?	ECG and Pulse Oximeter were available in the Emergency Room at PHC, Dhumacherra while not available in other sampled CHCs and PHCs.
Whether emergency ward has procedure for Receiving and triage of patients?	Two beds were available for observation in the PHC, Chachubazar and not available in other sampled CHCs and PHCs.
Whether emergency ward has emergency protocols are defined and implemented?	Not available to any of the sampled CHCs and the PHCs.

Source: Joint Physical verification data

It may be seen from **Table 2.2.16** that most of the emergency services were virtually absent in the sampled health centres. Thus, due to non-availability of emergency services and other specialist services, emergency patients and patients with cardiovascular diseases, etc. were referred to the District and State Hospitals for better treatment putting the patients at distress involving higher out of pocket expenses.

2.2.10 Maternal and Child Care

2.2.10.1 MMR and IMR

Maternal Mortality Rate (MMR) refers the number of maternal deaths per 100,000 live births due to causes related to pregnancy or within 42 days of termination of

pregnancy, regardless of the site or duration of pregnancy. Infant Mortality Rate (IMR) indicates the number of deaths of infants (under one year) per 1,000 live births.

The All India MMR during 2014-16 stood at 130 per 100,000 live birth which declined to 113 in 2016-18. The All India IMR which stood at 34 per 1000 live births in 2016 came down to 28 in 2020.

Trend of MMR and IMR in Tripura during 2016-22 is shown in **Table 2.2.17**.

Table 2.2.17: Trend of MMR and IMR of Tripura during 2016-22

Year	Number(s) reported			Presumptive MMR in Tripura (of one lakh live births)	IMR in India	IMR in Tripura (of 1,000 live births)
	Livebirths	Maternal deaths	Infant deaths			
2016-17	48,804	Data not available	572	Could not be calculated due to non-availability of data	34	24
2017-18	51,166	68	999	133	33	29
2018-19	50,035	37	828	74	32	27
2019-20	51,339	47	982	91	30	21
2020-21	49,442	45	940	91	29	18
2021-22	49,585	50	790	101	28	16

Source: Health Management Information System (HMIS) data, Tripura

The MMR for State was not calculated as the live birth figure was below one lakh during 2016-17 to 2021-22. However, presumptive⁴³ MMR and IMR in the State were lower than all India figures. The IMR after rising in 2017-18 had shown a continuous downward trend. In all the years during 2016-17 to 2021-22, the IMR was well below the All-India average figure, which is a positive sign.

In the sampled CHCs, IMR during 2016-22 was well below the State average and declined. CHCs, Manu and Kumarghat had reported maximum IMR of 13 and 15 during 2016 and 2017-18 respectively, which declined to seven and zero during 2021-22. No sampled CHCs recorded maternal death during the period. Similar declining trend in IMR was also noticed in case of the sampled PHCs. The trend of MMR and IMR in the sampled health centres during 2016-22 is given in **Appendix 2.2.15**.

2.2.10.2 Antenatal Care

According to the IPHS, HSC are mainly responsible for providing Ante Natal Care (ANC) service to the pregnant woman which includes early registration of pregnant woman and providing of minimum four ANC services, name based tracking of all pregnant women for assured service delivery and identification of high-risk pregnancy cases. Role of the ANM is to provide the outreach services to the people under the respective Sub Centre.

The total number of Pregnant Women (PW) in the State registered for ANC, registered within the first trimester (within 12 weeks), number of PW who received up to three-four ANC check-up⁴⁴, number of PW given TT2/ Booster, etc. during 2016-22 is shown in **Table 2.2.18**.

⁴³ Proportionate figure was calculated as if the Live Birth was one lakh.

⁴⁴ Up to 2016-17 there was a provision for three ANC check-ups and from 2017-18 provision for four ANC check-up was made.

Table 2.2.18: Pregnant women registered and received ANC services

Year	Number of PW registered for ANC		No. of PWs received up to three to four ANC check-ups (per cent)	TT2 or Booster given to PWs (per cent)	IFA tablets given to PWs (per cent)
	Total	Within first trimester (per cent)			
2016-17	76,813	48,465 (63.1)	48,736 (63.4)	50,326 (65.5)	58,807 (76.6)
2017-18	75,540	46,022 (60.9)	39,861 (52.8)	53,133 (70.3)	29,345 (38.8)
2018-19	72,307	46,766 (64.7)	40,717 (56.3)	52,447 (72.5)	40,849 (56.5)
2019-20	67,065	47,227 (70.4)	46,588 (69.4)	51,405 (76.6)	31,354 (46.8)
2020-21	63,843	46,029 (72.1)	41,555 (65.1)	49,304 (77.2)	27,028 (42.3)
2021-22	60,110	45,234 (75.3)	47,765 (79.5)	51,138 (85.1)	41,607 (69.2)
Total	4,15,678	2,79,743 (67.3)	2,65,219 (63.8)	3,07,753 (74.0)	2,28,990 (55.1)

Source: HMIS data

It can be seen from the **Table 2.2.18** that though the registration of PW within first trimester are gradually improvised during 2016-22 but overall, 32 *per cent* PW did not register within first trimester during this period. Similarly, number of PW for three to four ANC check-ups and TT2 or Booster, IFA doses were 64, 74 and 55 *per cent* respectively.

Thus, the HSCs which were assigned to provide the ANC services to the PW had failed to perform in the key areas of activities though services were gradually being improved.

2.2.10.3 Stillbirths

As per the National Family Health Survey -5⁴⁵ (NFHS-5), the rate of stillbirth in India is 0.90 *per cent* of live births. The trend of stillbirths in Tripura is given in **Table 2.2.19**.

Table 2.2.19: Number and rate of stillbirths in the State

Year	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total number of deliveries	49,477	51,833	50,343	52,158	49,993	50,133
Number of stillbirths	891	958	862	850	915	868
Percentage of stillbirth with reference to deliveries	1.80	1.85	1.71	1.63	1.83	1.73

Source: HMIS data

It can be seen from **Table 2.2.19** that the rate of stillbirths during 2016-22 in the State ranged between 1.63 and 1.85 which was much higher than the national average of 0.9 *per cent*.

Audit also observed that stillbirth rate varied between 0.25 and 3.03 *per cent* in the sampled PHCs and the CHCs during 2016-22 as shown in **Table 2.2.20**. It was noticed that the PHC, Champaknagar registered highest stillbirth rate of 3.03 *per cent*. However, the delivery service in the PHC commenced in December 2019 only and 33 normal deliveries were done during the audit period.

⁴⁵ National Family Health Survey-5 data.

Table 2.2.20: Stillbirth rate in the sampled PHCs and CHCs

Name of the Health Facility	Number of deliveries during 2016-17 to 2021-22	Number of still birth	Percentage of still birth to deliveries
CHCs			
Manu	2842	34	1.20
Kherengbar	3704	37	1.00
Kumarghat	940	9	0.96
PHCs			
Dhumacherra	1010	6	0.59
Kanchanbari	640	6	0.94
Ganganagar	1156	13	1.12
Chachubazar	395 ⁴⁶	1	0.25
Kanika Memorial	125	2	1.60
Champaknagar	33 ⁴⁷	1	3.03

Source: Hospital records

High stillbirth rates indicated lack of adequate antenatal care in the sampled health centres and HSCs in particular as the HSCs were responsible mainly for delivering ANCs services.

2.2.11 Management of drugs

2.2.11.1 Drug storage

The issues noticed in the storage of drugs and vaccines in the sampled health facilities are as under:

- At PHC, Kanchanbari, no permanent medicine storage room was available, and medicines were stored in a semi-permanent room with GCI sheet roofing making the storage room hot during daytime as shown in



Photograph 2.2.1.

Photograph 2.2.1: Photo of medicine storage room at PHC, Kanchanbari

- Labelled shelves/ racks were not available in the CHC, Kumarghat and PHC, Kanchanbari.
- Temperature recording of the stored vaccines was taken twice a day by all the sampled PHCs and CHCs but due to non-availability of records, the time at which the health facilities were taking temperature could not be ascertained.

⁴⁶ Data for only 2019-20 to 2021-22 was available with the PHC.

⁴⁷ Service commenced from December 2019.

- Vaccine storage data sheet had provision for filling important information *viz.*, duration of power failure, use of independent stabiliser, vaccine found in frozen condition, *etc.* But these were never filled in and there was no monitoring by the in-charge of the health facilities.

Photograph 2.2.2: Important information in the vaccine storage datasheet not filled

- No power back up was available for the Vaccine Storage facility at PHCs, Kanchanbari and Ganganagar.
 - Instructions for storage of vaccine were not available in CHC, Kumarghat and the PHC, Kanchanbari.

2.2.11.2 Stock out of drugs in the health facilities

DIRECTORATE OF HEALTH SERVICES, GOVERNMENT OF TRIPURA prepares Essential Drug List (EDL) for allopathic medicines for use by all the health facilities in the State. As regards the Ayurvedic and Homoeopathic medicines, no EDL was prepared but list of medicines required to be utilised by the AYUSH facilities in the State were prepared and medicines were procured centrally.

Stock out position of AYUSH and Allopathic medicines was evaluated at the health facility level which is summarised below:

AYUSH medicines: Audit scrutiny revealed that stock position of AYUSH medicines was not maintained in the sampled health centres due to non-availability of AYUSH pharmacist. Thus, non-availability and stock out position of AYUSH medicines could not be evaluated at the facility level. Out of 543 essential Homoeopathy medicines, 339 medicines remained out of stock for a period of one month to 72 months. Regarding Ayurveda medicines, no medicines were continuously available in the health facilities in the State where services were available throughout the audit period (2016-22) and stock out of medicines varied from nine months to 71 months out of the audit period of 72 months (**Appendix 2.2.16**).

Allopathic medicines: It was noticed in the sampled health centres that though requisitioned during 2016-22, 50 to 130 essential medicines were not supplied and their stock out position ranged between four to 15 medicines. Similarly, 44 to 110 medicines were not supplied while the stock out position ranged between one to 31 medicines in the sampled PHCs. Thus, patients were deprived of the required medicines (**Appendix 2.2.16**).

2.2.12 Conclusion

Though services of specialist doctors were to be made available in the CHCs as per the IPHS, no specialist service was available in the CHCs in the State except in CHC,

Kherengbar where Obstetrics & Gynaecology service was available only for twice a week. CHCs were serving like higher bedded PHCs only. Diagnostic services like Radiology, ECG, Ophthalmology, etc. which were required to be available in the CHCs as per the IPHS were missing. Quality assurance in the Laboratory Services as mandated under the IPHS was not done. Emergency and Trauma Care service was virtually absent in the sampled health centres. A large number of essential drugs were not supplied to the health institutions and stock out rate of the available medicines was high. HSCs are responsible for providing ANC service to the pregnant woman including the outreach services to the people under them, failed to provide the desired service. As a result, more than 20 *per cent* of the registered PWs did not receive four ANC check-ups during 2021-22.

2.2.13 Recommendations

- i. *The sampled HSCs and PHCs were provided adequate manpower over and above the IPHS norms, these may be replicated in all the HSCs and PHCs in the State.*
- ii. *State should consider adopting IPHS norms and to post specialist doctors at the CHC level Health facilities.*
- iii. *Necessary diagnostic services may be provided in the CHCs to reduce the pressure at the District and State Level Hospitals and also to mitigate the problems of travelling longer distances and incurring out of pocket expenses and;*
- iv. *Services by the HSCs to be monitored properly to ensure required service delivery as assigned to them.*

Audit objective 2: Whether support services in the health care facilities are available and adequate

2.2.14 Other Support Services

The operational activities of a health facility comprise of a wide variety of support services *viz.* management of linens, dietary management, ambulance service, sweeping and cleaning service, hospital security service, etc.

Management of support services in the sampled health institutions are discussed in the succeeding Paragraphs 2.2.14.1 to 2.2.14.5.

2.2.14.1 Dietary services

Health and Family Welfare Department had recommended six types⁴⁸ of diets depending upon the types of in-patients. However, sampled PHCs and CHCs did not provide six types of diets as per the instructions of the Government. PHC, Champaknagar started diet service from September 2022 though IPD service commence in December 2019. Records for verification on quality testing of the diet

⁴⁸ Diet No. 1-Milk Diet, Diet No. 2- Milk and Bread Diet, Diet No. 3. – Vegetarian Diet for Adult, Diet No. 4 Vegetarian Diet for Children, Diet No. 5 Diet for Children (Severe Acute Malnutrition) and Diet No. 6 Diet for Malnourished Adult.

served was not available to any of the sampled PHCs and CHCs except the PHC, Chachubazar which also stopped diet testing from April 2021. Diet Chart with the approved quantity was displayed in the hospital wards except in the PHCs, Ganganagar and Champaknagar. FSSAI certificate was not obtained by any of the sampled health centres.

2.2.14.2 Hospital linen services

Health and Family Welfare Department, Government of Tripura did not have any policy for the health facilities in the State for providing clean and hygienic linen to patients and schedule of change of soiled bedsheets, blankets, *etc.* and providing fresh linens which is required as per norms.

The schedule of changing the bedsheets could not be ascertained as no records were maintained by the sampled health facilities. Besides, collection of soiled linens from the wards and returning them back by the service provider were also not maintained. In absence of proper records, standards and procedure followed by the health facilities for sluicing of soiled, infected and fouled linen could not be ascertained in audit. Records relating to monitoring the type and quantity of the cleaning agent or the detergent used for cleaning the soiled linens were not available.

2.2.14.3 Infection control

Hospital Infection Control Committee (HICC) was found to have been formed in five out of the nine sampled health centres which were required as per norms. It was noticed in audit that infection control programme was not prepared by any of the sampled health centres. Verification of the minutes of the HICC at PHC, Dhumacherra, which held maximum HICC meetings⁴⁹ amongst the sampled PHCs, revealed that the HICC failed to deliver any specific road map and plan for hospital infection control mechanism. Thus, it was observed that the HICC failed to address the core issues of infection control despite holding regular meetings and thus, effectiveness of constitution of HICC could not be evaluated.

2.2.14.4 Staff immunisation and medical check-up of health care workers

Periodic medical check-up and immunisation of staff is a part of the hospital infection control programme and to be followed by the CHCs and the PHCs as per norms. Audit noticed that except the CHC, Kumarghat and the PHC, Kanchanbari all the sampled health centres provided Hepatitis B and Tetanus injections to all its health care workers. The Kanika Memorial PHC though held the health check-up did not provide Tetanus vaccine. No records regarding staff immunisation could be produced by any of the sampled health centres.

2.2.14.5 Disinfection and sterilisation

According to the NHM Assessor's Guidebook for Quality Assurance in the health facilities, the facility should have standard procedures for processing for disinfection and sterilisation of equipment and instruments.

⁴⁹ Thirty-one meetings held during 2017-18 to 2021-22.

Audit noticed that all the sampled health centres, except the CHC, Kumarghat and the PHC, Kanchanbari adopted boiling, autoclaving and chemical sterilisation process for disinfection and sterilisation of hospital equipment and instruments. The CHC, Kumarghat and PHC, Kanchanbari were using only boiling process for sterilisation of equipment and instruments. Thus, both the health facilities were not in line with the Hospital Infection Control Guidelines.

2.2.15 Patient safety

2.2.15.1 Disaster management capability of hospitals

NHM Assessor's Guidebook envisages that a Disaster Management Plan (DMP) be prepared for each health facilities. Besides, disaster management training for hospital staff and conduct of periodic mock drills in the hospitals is necessary. Standard Operating Procedures (SOPs) should be available, and a disaster management committee should be constituted.

Audit noticed that the sampled health centres did not have any disaster management plan or any SOP on disaster management. No records regarding conducting mock drill on disaster management was maintained by any of the sampled health centres. No Objection Certificate (NOC) was not obtained from the Tripura Fire Services⁵⁰ under Home Department, Government of Tripura. Fire prevention plan was not found formulated and fire detection alarm was not available in any of the sampled health centres which was required as per norms.

2.2.15.2 Power back-up and water supply

It was noticed that availability of 24x7 power supply including the back-up arrangement was available in all the health centres. However, in the PHCs, Kanchanbari and Ganaganagar, Vaccine Storage Units were running on electrical power source only and without any adequate backup arrangements. No records of power failure were maintained by any of the sampled health facilities.

2.2.16 Bio-Medical Waste management

During the period covered in audit, all the sampled health centres were segregating the waste into different categories in separate-coloured bins, available at the point of generation of waste, particularly in the ward areas, OTs, etc., as per the Bio- Medical Waste Management (BMW) rules, 2016. However, all the wastes were subsequently mixed at the time of dumping except in the CHCs, Manu and Kherengbar and Kanika Memorial PHC and PHC, Dhumacherra, which made the segregation process entirely futile. No facility maintained or updated the BMW register on day-to-day basis nor displayed the monthly records on its website.

⁵⁰ Renamed as Tripura Fire and Emergency Services from December 2020.

All the sampled PHCs and CHCs were using deep burial pit for disposal of hospital wastes. In PHCs, Kanchanbari and Champaknagar the hospital wastes were found thrown open in the hospital backyard. **Photograph 2.2.3** shows the disposal of hospital waste in open space by the PHC, Kanchanbari which poses a serious threat to the environment and the people who live in the surrounding areas.



Photograph 2.2.3: Disposal of hospital waste in open space by the PHC, Kanchanbari

Except PHC, Dhumacherra and CHCs, Manu and Kherengbar, no sampled PHCs and CHCs conducted any training on BMW for the Staff as per norms.

2.2.17 Ambulance Service

Audit noticed except in the PHC, Ganganagar, all other sampled health facilities were having ordinary ambulances. Health centres were providing ambulance service to the emergent cases as a referral transport to the higher health facility centre as a means of free transport.

Except the Basic Life Support (BLS) Ambulance at PHC, Ganganagar, all other ambulances were running without technicians. Because of this, despite the availability of oxygen cylinders in the ambulances, it had no utility at the hour of need. Since no technician travelled with the ambulance provided to the sampled health facilities, the system of regular checking of serviceability and availability of equipment and drugs remained absent.

2.2.18 Evaluation of In-patient Services through Outcome Indicators

This paragraph presents an assessment of overall Health Indicators of the State and the IPD services provided during 2016-22 in the sampled health facilities. The Outcome Indicators (OIs) prescribed in IPHS guidelines are Bed Occupancy Rate (BOR), Leave Against Medical Advice (LAMA) Rate, Absconding Rate and Referred Out Rate (ROR). **Table 2.2.21** gives the categorisation and methodology of evaluating these standards.

Table 2.2.21: Calculation of quality indicators

Type	Quality Indicator	Numerator	Denominator
Productivity of hospital	BOR (in per cent)	Total patient bed days X 100	Total No. of functional beds X No. of days in a month
Service quality of hospital	LAMA (Rate/1000)	Total No. of LAMA X 1000	Total No. of admissions
	Absconding (Rate/1000)	Total No. of Absconding cases X 1000	Total No. of admissions
Efficiency	ROR (in per cent)	Total No. of cases referred to higher facility X 100	Total No. of admissions

Source: IPHS

Relative performance of the sampled health facilities on various OIs as worked out by audit is shown in **Table 2.2.22**.

Table 2.2.22: Outcomes vis-à-vis availability of resources in the sampled health facilities

Sl. No.	Name of the Health Facilities	Outcome Indicators			
		BOR (per cent)	ROR per 1,000	LAMA per 1,000	Abs. Rate per 1,000
CHCs					
1.	Manu	50	97	27	0.95
2.	Kherengbar	17	68	37	0.13
3.	Kumarghat	41	194	13	0.27
PHCs					
4.	Dhumacherra	47	142	26	0.64
5.	Kanchanbari	86	84	21	0.38
6.	Ganganagar	NA	142	56	14.48
7.	Chachubazar	25	88	37	0.68
8.	Kanika Memorial	34	86	5	0.16
9.	Champaknagar	NA	72	42	1.83
<i>Benchmark⁵¹</i>		80-100%	95	28	1.45

Source: Records of sampled health facilities

- Audit noticed that amongst the sampled CHCs, CHC, Kherengbar with the lowest BOR of 17 which indicated that the CHC, Kherengbar did not have the required IPD facility in terms of doctors and ancillary avenues.
- Audit noticed that the CHC, Kumarghat with ROR of 194 out of 1,000 patients was the highest amongst the sampled health centres, indicating that health care facilities were not at par with other sampled health centres.
- Audit noticed that LAMA and Absconding rates were abnormally high in the PHC, Ganganagar which indicated poor service availability in the health facility.

The CHC, Kumarghat had low bed occupancy and an alarmingly high referred out rate of 194 per 1,000 indicating that this hospital had struggled to provide quality services. Similarly, PHCs, Ganganagar and Champaknagar were also struggling to provide good services to the patients as reflected with the high Referral Out, LAMA and Absconding rate.

2.2.19 Patient rights and grievance redressal

The grievance redressal mechanism is a part of the Citizen Charter as per the IPHS. The Government of Tripura also instituted an on-line Public Grievance Redressal Mechanism System where the Health and Family Welfare Department is also a part but none of the sampled health facilities mentioned the grievance redressal mechanism in the Citizen Charter displayed in the facility.

PHC, Dhumacherra constituted Grievance Redressal Committee in 2017-18 and disposed of 13 complaints which were received during 2017-18 to 2021-22 but no other sampled CHCs and PHCs constituted any such committee and no records relating to complaints were maintained.

⁵¹ Benchmarks: BOR – as per IPHS, weighted average for rest of the outcome indicators.

2.2.20 Conclusion

Hospital support services, *viz.* dietary service, laundry, and linen service, *etc.* were in operational in the sampled health facilities without any standard operating guidelines from the Government. FSSAI license was not obtained by any of the sampled health facilities. Health care facilities were running without any safety clearance from the Fire Department and posing a major fire threat to the patients. Hospital Infection Control Committee (HICC) was found to have been formed in five out of the nine sampled health centres and failed to deliver any specific road map and plan to control hospital infection. Sampled Health Facilities were found in not adhering to the Bio Medical Waste Management Rules. The CHC, Kumarghat had low bed occupancy and an alarmingly high referred out rate of 194 per 1,000 indicating that this hospital had struggled to provide quality services. Similarly, PHCs, Ganganagar and Champaknagar were also struggling to provide good services to the patients as reflected with the high Referral Out, LAMA and Absconding rate. Grievance redressal mechanism was not available.

2.2.21 Recommendations

- i. *Standard operational guidelines to be prepared for hospital support services like, linen, laundry, diet service, etc.*
- ii. *Formation of HICC to be ensured in each health facilities and their activities are to be monitored.*
- iii. *Performance of the CHC, Kumarghat and PHCs, Ganganagar and Champaknagar are to be closely monitored.*

Audit objective 3: Whether assets created for Emergency related services were utilised efficiently

2.2.22 Utilisation of Assets for Emergency Related Services

Total pandemic affected cases in the State was 1,07,094 and there were 940 deaths (as on March 2023).

2.2.22.1 Funds and utilisation

The status of receipts of funds and expenditure to deal with the pandemic situation in the State during 2020-22 are given in **Table 2.2.23**.

Table 2.2.23: Receipts and Expenditure of Covid Funds

(₹ in crore)

Financial Year	Name of the Component	Central Share	State Share	Total Funds	Expenditure	Balance
2020-21	SDRF ⁵² -DHS	0.00	38.29	38.29	30.50	7.79
	SDRF-DFWPM	0.00	3.97	3.97	2.79	1.18
	ECRP-I ⁵³	31.42	0.00	31.42	21.24	10.18
	NEC ⁵⁴ Funds	3.00	0.00	3.00	3.00	0.00
	MPLAD ⁵⁵ & BEUP ⁵⁶	0.00	1.20	1.20	1.15	0.05
Sub-Total		34.42	43.46	77.88	58.68	19.20
2021-22	SDRFDHS	0.00	4.00	4.00	0.00	4.00
	SDRF-AGMC	0.00	9.00	9.00	7.79	1.21
	ECRP-II	83.72	9.30	93.02	27.83	65.19
	NESIDS ⁵⁷	4.10	0.00	4.10	0.96	3.14
	Covid Vaccination Fund	0.00	4.85	4.85	4.85	0.00
	State Fund for Oxygen Plant CC Base	0.00	3.16	3.16	3.03	0.13
Sub-Total		87.82	30.31	118.13	44.46	73.67
Grand Total		122.24	73.77	196.01	103.14	92.87

Source: Departmental records, bills and vouchers

During 2020-22, ₹ 196 crore was available with the State for Covid management. Out of which, ₹ 103 crore was utilised and ₹ 93 crore was balance (November 2022) with the State Government.

The funds were mainly utilised for medicines, surgical masks, AC machines for setting up of Covid Care Centre, aprons, body bags, face shield covers, N-95 masks, oxygen face masks for adult and paediatric, PPE Kits, pulse oximeters, oxygen concentrators, ventilators, diet for the patients, patients' transportation, etc. Detailed position is given in the **Appendix 2.2.17**.

Of the balance amount, ₹ 8.97 crore pertains to the two⁵⁸ Health Directorates which were meant for medicines and comprehensive maintenance contract (CMC) for Medical Gas Pipeline Systems (MGPS) installed by the DHS in the health facilities in the State. Further, it was noticed during audit of DHS that though there was no immediate requirement of funds for any Covid related activities, unutilised funds were not surrendered. ₹ 10.23 crore remained unspent with the NHM, Tripura which pertained to outstanding advances with the different government implementing authorities and the committed bills pending with the NHM. This indicated poor monitoring by the NHM, Tripura as there was lack of accountability on the part of the

⁵² SDRF- State Disaster Response Fund⁵³ ECRP-Emergency Covid Response Funds⁵⁴ NEC-North East Council⁵⁵ MPLAD- Member of Parliament Local Area Development Fund⁵⁶ BEUP- Bidhayak Elaka Unnayan Prokolpo (MLA Local Area Development Fund)⁵⁷ NESIDS-North East Special Infrastructure Development Scheme⁵⁸ Directorate of Health Services (DHS) and the Directorate of Family Welfare and Preventive Medicine

implementing authorities in submission of adjustments and delay in settlement of bills by the NHM, Tripura.

The ECRP II funds, which constituted the major funds components during 2021-22 were mainly sanctioned for ramping up health infrastructure with the focus on Paediatric care units. Out of total sanction of ₹ 93.02 crore under ECRP-II, ₹ 78.01 crore was allotted for improvement of health infrastructure and ₹ 65.19 crore⁵⁹ remained unspent. Despite availability of funds, progress of works was slow which resulted in slow pace of expenditure. Besides, ₹ 5.21 crore under SDRF sanctioned in 2021-22, mainly intended for medicines and consumables remained unspent (December 2022).

Apart from the above, the State received 14 Oxygen Plants from the PM-CARE funds and eight Oxygen Plants from the UNDP Programme as assistance in kind to deal with the Covid situation in the State.

2.2.22.2 Verification of assets created

The issues related to post Covid utilisation/ usage of the infrastructure created and the equipment/ kits provisioned during the pandemic require a thorough administrative planning, assessment of gaps in the hospital infrastructure and equipment and dedicated effort to bridge the gap with the additional infrastructure and equipment like ICU beds, ICU machines, Oxygen Concentrators, *etc.* created to deal with the situation in the State. Utilisation of assets purchased was examined by audit to ascertain the status of utilisation of infrastructure created and equipment (ventilators, ICU beds and ICU machines/ monitors, Oxygen Plants, Oxygen Concentrators, *etc.*) procured, installed during the pandemic for meeting emergencies in future. Status of verification of major equipment and other hospital items in the three major hospitals in the State are shown in **Appendix 2.2.18**.

Audit noticed that BIPAP Machine, Multipara Monitor, Nasal Oxygen Canula, Oxygen Concentrator, Ventilator, ICU beds, AC machines, *etc.* were lying idle in the hospital store as well as in the Dedicated Covid Hospitals and wards. Assessment was not done to identify the gaps in the hospital infrastructure and planning for utilisation of available additional infrastructure and equipment like ICU beds, ICU machines, Oxygen Concentrators due to which the available infrastructure was lying idle without being utilised in the health care facilities which were in need of the same. The major items which were lying idle as noticed in audit are given in the **Table 2.2.24**.

⁵⁹ ECRP I and ECRP-II funds were lying in the bank account of NHM.

Table 2.2.24: Idle lying of Covid equipment and assets

Sl. No.	Name of the Item	Total Quantity received	Quantity lying idle	Where lying idle
1.	BIPAP Machine	38	28	ABVRCC ⁶⁰ , AGMC ⁶¹ & IGM ⁶²
2.	Defibrillator Machine	4	4	ABVRCC, IGM
3.	ECG Machine	13	7	ABVRCC, AGMC & IGM
4.	ICU Beds	42	27	ABVRCC, IGM
5.	Multipara Monitor (Low End)	65	32	AGMC & IGM
6.	Oxygen Concentrator	484	284	ABVRCC, AGMC & IGM
7.	Ventilator	53	30	AGMC & IGM

The IGM hospital stated (October 2022) that the items which had been procured were kept in the hospital store and the Dedicated Covid Hospital (DCH) as the DCH was yet to be de-notified by the Health and Family Welfare Department, Government of Tripura.

2.2.22.3 Verification of Oxygen Plants and concentrators

Government of Tripura received 22 Pressure Swing Adsorption (PSA) plants from the PM-CARE Funds (14), UNDP (two) and UNICEF (six) during 2021-22. PSA plants were installed in the AGMC & GBPH (two), Tripura Medical College (one), IGM Hospital (one), AVB Regional Cancer Hospital (one), six DHs⁶³, 10 SDHs⁶⁴ and CHC at Khumulwng. Audit verification⁶⁵ revealed (October-November 2022) the status of Oxygen Plants in the respective health facilities as given in **Table 2.2.25**.

Table 2.2.25: Status of verification of Oxygen plants in the health facilities in the State

Sl. No.	Health facility	Audit findings
1.	AVB Regional Cancer Hospital	The PSA System remained non-functional from the date of installation (July 2021) to the date of verification (October 2022) except a brief period of one month (August 2022).
2.	IGM Hospital	Medical Gas Pipeline system was created for 100 bedded Dedicated Covid Care Centre (DCCC) in July 2021 and also to supply bottled Oxygen to regular patients of other wards of IPD. The DCCC was not operational as no patient was admitted. The plant remained non-functional from September 2022 as patients in other wards were provided with the purchased bottled Oxygen Cylinders.
3.	SDH, Longtharai Valley (LTV) at Chailengta	The Oxygen plant was installed and commissioned in February 2022. The plant remained non-functional for most of the period (October 2022) due to the absence of proper electrical transformer of suitable capacity (200 KVA capacity instead of available 100 KVA capacity), lack of stabiliser, leakage of the oxygen chamber of

⁶⁰ ABVRC-Atal Bihari Vajpayee Regional Cancer Centre

⁶¹ AGMC- Agartala Government Medical College and Govind Ballav Pant Hospital

⁶² IGM-Indira Gandhi Memorial Hospital

⁶³ DHs at-Khowai, Gomati, South Tripura, Dhalai, Unakoti and North Tripura

⁶⁴ SDHs at- Kamalpur, Chailengta, Amarpur, Udaipur, Teliamura, Kanchanpur, Bisalgarh, Sabroom, Kailashahar and Melagarh

⁶⁵ Nine units (AGMC-2, AVB RCC-1, TMC-1, IGM-1, DH, Dhalai, SDHs-Chailengta, Kamalpur and CHC-Kherengbar) were physically verified in audit. Information were called for from the rest thirteen units.

Sl. No.	Health facility	Audit findings
		the plant, damage of valve, etc. The plant remained completely non-functional since June 2022.
4.	SDH, Sabroom	Log book for running of the PSA plant was not maintained by the Hospital.
5.	SDH, Udaipur SDH, Teliamura SDH, Amarpur SDH, Kailashahar (RGMH) DH, Unakoti and Khowai.	Data regarding consumption of oxygen cylinders for 12 months prior to the installation of PSA plant and consumption in 12 months after installation of the PSA plant were not furnished. Therefore, actual utilisation of the PSA plant could not be ascertained in audit.

Source: Joint Physical verification data and reply furnished by the health facilities

In all the cases, the patients were provided Oxygen Cylinders after refilling and no reduction in the payment made for refilling of Oxygen Cylinders were noticed indicating that the PSAs were non-functional.

It was also noticed that the HSCs under the CHCs, Manu and Kumarghat and PHCs, Dhumacherra and Kanchanbari were provided 28 Oxygen Concentrators with one unit at each sub-centre. Out of these, six HSCs did not have any electrical connection. Thus, these Oxygen Concentrators remained unutilised (August 2022) even after their allotment.

2.2.22.4 Use of expired Viral Transport Medium in the CHC, Kumarghat

In order to detect the presence of COVID-19 Corona virus in the patient, Reverse Transcription Polymerase Chain Reaction (RT-PCR) test is conducted using Viral Transport Medium (VTM) kits.

Joint Physical verification (4 August 2022) of the CHC, Kumarghat Laboratory revealed that 157 expired VTMs were lying with the Laboratory. Their expiry dates were between 22 May 2022 and 18 July 2022. The Hospital conducted 136 RT-PCR tests during 20 July 2022 to 2 August 2022. Thus, 136 tests were conducted with expired test kits which pointed to absence of a system for monitoring of shelf life of the test kits. Issue and receipt of VTM kits without Indent and Supply Note as noticed in audit was also irregular.

The Sub Divisional Medical Officer, SDH, Kumarghat accepted (September 2022) the facts and stated that expiry dates of VTMs and other items would be checked minutely before use and the concerned Laboratory Technician had been cautioned for using expired VTMs.

2.2.23 Conclusion

Large funds earmarked for dealing with the pandemic situation in the State remained unutilised. Two Directorates did not surrender funds of ₹ 8.97 crore despite no immediate requirement. Progress on ramping up of health infrastructure with the focus on Paediatric care units was slow despite availability of funds. There was no

reduction in the expenditure on oxygen cylinders despite the installation of PSA plants, as these plants largely remained unutilised. Assets created during pandemic, were found idle and are to be re-distributed on the need basis while expired VTM's were found in use for conducting of RTPCR test to detect the presence of virus.

2.2.24 Recommendations

It is recommended that the Department should undertake:

- i. *assessment of utilisation of unutilised funds immediately and excess funds be surrendered.*
- ii. *monitor regularly progress of health infrastructure works for early completion and speedy utilisation of earmarked funds.*
- iii. *utilisation of the assets and equipment created and procured during pandemic may be considered to be redistributed based on the requirement of the health facilities after proper assessment of requirement and a thorough planning. The deficiencies and requirement of such equipment have been pointed in the Performance Audit of Select District Hospitals (Report No. 2 of 2021).*

Audit objective 4: Whether the State spending on health has improved the Health and Well-being conditions of people as per SDG 3

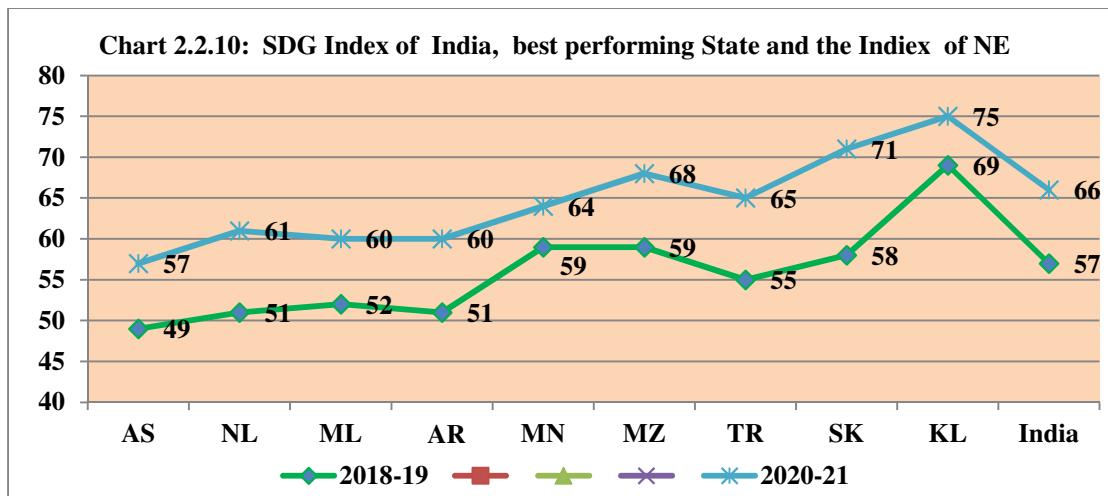
2.2.25 Introduction

The global indicator framework for Sustainable Development Goals (SDGs) were adopted by the General Assembly of the United Nations in July 2017 and is contained in the Resolution adopted by the General Assembly on Work of the Statistical Commission pertaining to the 2030 Agenda for Sustainable Development.

NITI Aayog, the nodal body mandated to oversee the progress, developed the framework of the SDG India Index and Dashboard back in 2018, to capture the progress made by our States and Union Territories to monitor the progress and achievements towards realising the 2030 Agenda.

2.2.25.1 Status of SDGs in the India and the North Eastern States

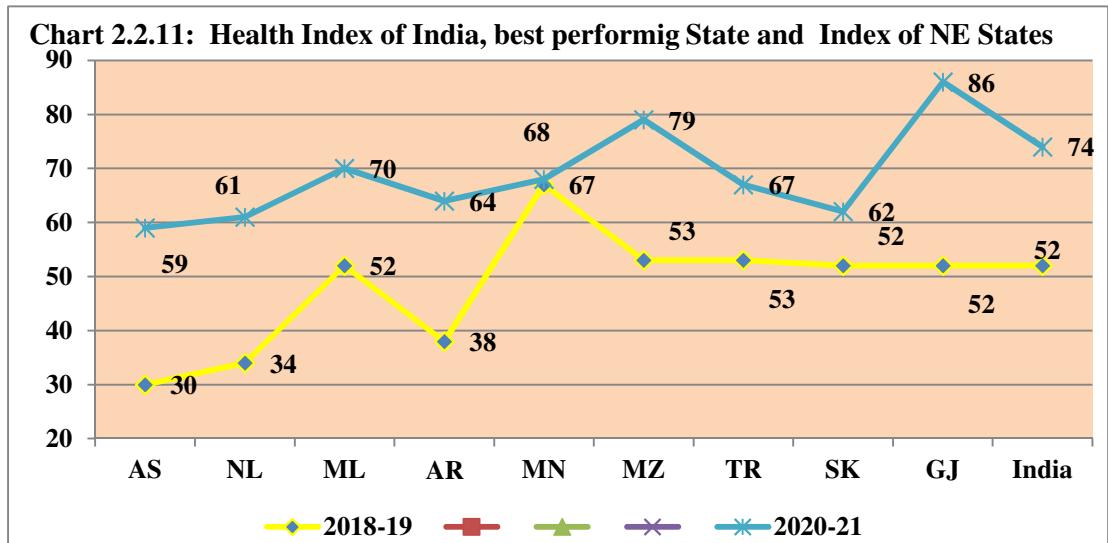
As per the NITI Aayog report on ‘SDG Index India and Dashboard of 2021’, the progress made by the States and the country as a whole of the SDGs are depicted in **Chart 2.2.10**.



Description of Legends: AS-Assam, NL-Nagaland, ML-Meghalaya, AR-Arunachal Pradesh, MN-Manipur, TR-Tripura, SK-Sikkim, KL-Kerala

It can be seen from **Chart 2.2.10** that all the States and India, the country as a whole are gradually moving towards achieving the SDG Goals since all the States have improved their Index positions over the years from 2018 to 2021. Tripura is in the third position with the score of 65 among the NE States and achieved the 15th rank in all India level. Assam is the least performing State in the NE region.

The position with respect to SDG Goal 3 on the Health and Well Being conditions of people has been depicted in the **Chart 2.2.11**.



Description of Legends: AS-Assam, NL-Nagaland, ML-Meghalaya, AR-Arunachal Pradesh, MN-Manipur, TR-Tripura, SK-Sikkim, KL-Kerala

All the States and the Country as a whole are gradually moving towards achieving the goal of health and well being conditions of people. Gujarat recorded best performance at pan India level with score of 86. Tripura is in fourth position with the score of 67 following the states of Meghalaya (score-70) and Manipur (score-68). Though Tripura has moved from 53 to 67 during 2018-19 to 2020-21, indicating a substantial improvement, it still has scope for further improvement.

2.2.25.2 Performance of the State on health specific Indicators

The indicators and the target under the SDG-3 on the Health and Well-being conditions of the people and their achievement at the National level and by the State of Tripura are shown in the **Table 2.2.26**.

Table 2.2.26: Status of achievement of SDG-3 in the State vis-à-vis all India achievement

Sl. No.	SDG indicators	Targets	Achievement at		Remarks, if any.
			All India	State	
1.	Maternal Mortality Ratio (per 1,00,000 live births)	70	113	NA	Maternal mortality is not calculated in the state since annual live birth figure is below 100,000.
2.	Under 5 mortality rate (per 1,000 live births)	25	36	38	Current data was not available, 38 pertains to 2019.
3.	Percentage of children in the age group 9-11 months fully immunised	100	91	95	-
4.	Total case notification rate of Tuberculosis per 1,00,000 population	242	177	70	The State is in much better condition compared to the Government of India.
5.	HIV incidence per 1,000 uninfected population	0	0.05	0.11	More than double of all India average, substantially high and needs to be checked.
6.	Suicide rate (per 1,00,000 population)	3.5	10.4	18.2	Much higher and needs to be checked from other than health angles.
7.	Death rate due to road traffic accidents (per 1,00,000 population)	5.81	11.56	5.97	Half of the average all India rate.
8.	Percentage of institutional deliveries out of the total deliveries reported	100	94.40	93.50	-
9.	Monthly per capita out-of-pocket expenditure on health as a share of Monthly Per capita Consumption Expenditure (MPCE)	7.83	13	14.20	This can be linked with the absence of specialists at CHC, which results into visiting State Hospitals.
10.	Total physicians, nurses and midwives per 10,000 population	45	37	22	Government needs to speed up recruitment process.

It can be seen from the **Table 2.2.26** that out of the 10 SDG-3 Health Indicators, the State is lagging behind all India average, in six indicators while maternal mortality is not calculated in the State since annual live birth figure in the State is below 1,00,000. The obvious reason is that the State spending on the health sector was low and ranged a meagre 5.30 *per cent* to 6.66 *per cent* of the State budget during 2016-22 as against the eight *per cent* of the total budget of the State as envisaged in the National Health Policy (NHP), 2017. Also, the primary and secondary health care facilities in the State were running with the acute shortage of manpower in the cadre of doctors, nurses and paramedics during 2016-22.

The State had formed (October 2016) a high level monitoring Committee under the Chairmanship of the Chief Secretary of the State to monitor the progress and achievement of SDG Goals but no regular meetings of the Committee was held. Audit noticed that only two meetings of the Committee were held during 2016-17 to 2021-22. Thus, all these underlying factors contributed to low achievement of the targeted indicators.

2.2.26 Conclusion

State is lagging behind in achieving the SDG -3 indicators in six out of the ten targeted areas in comparison to the national achievements against those indicators. Spending on the health sector was not at the desired level as envisaged in the National Health Policy, 2017. Though monitoring mechanism was designed and developed, regular monitoring was not done, due to which the impact assessment could not be done.

2.2.27 Recommendations

It is recommended that the Government should take appropriate actions including providing for adequate funding, filling up of medical and paramedical vacant posts, regular monitoring for impact assessment and achieving targets specifically for SDG indicators.

FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

2.3 Undue benefit to millers

Due to formulation of defective contract clause in milling of paddy in contravention of Government of India's (GoI)'s norms, accepting higher milling cost of paddy above the GoI's approved rates and acceptance of lower out turn ratio, the Department extended undue benefit to millers of ₹ 8.73 crore at the cost of exchequer.

Ministry of Consumer Affairs (Ministry), Food & Public Distribution, Department of Food and Public Distribution, Government of India (GoI) agreed (November 2018) with the proposal of commencing procurement of paddy from farmers in the State subject to formal commitment by the State Government to bear all additional expenditure over and above the norms laid down by the GoI. State Government decided to start procurement operation from December 2018 in collaboration with Food Corporation of India (FCI) during Kharif Marketing Season (KMS)⁶⁶ 2018-19. As per Joint Action Plan approved by the GoI, FCI managed the procurement at the field level (including payment of MSP to the farmers) and down-stream activities, viz. transportation of paddy/ Custom Milled Rice (CMR), milling, etc. were managed by the State Government.

⁶⁶ Procurement calendar of the GoI is based on two definite marketing seasons namely Kharif Marketing Season (KMS) which starts from 1 November every year while Ravi Marketing Season (RMS) starts from 1 April every year.

For reimbursement of milling charges to the State Government Agency (SGA), the Ministry adopted a rate structure based on the recommendations (June 2006) of the Tariff Commission. As it was not practically feasible for the FCI or SGAs to take over the by-products derived from the processing of paddy and market them out, therefore, the basic framework of Tariff Commission formula for milling charges had been arrived at based on the premise that the rice millers would retain the by-products themselves and the value of these by-products would be taken into account by the Tariff Commission while calculating and recommending the net milling charges to be paid to the millers.

FCI informed (November 2018) the Food, Civil Supplies & Consumer Affairs (FCS&CA) Department, Government of Tripura (GoT)⁶⁷ that, as per GoI policy, milling charge⁶⁸ at the rate of ₹ 10 per quintal for raw rice and ₹ 20 per quintal for parboiled rice would be provided. Moreover, Out Turn Ratio (OTR)⁶⁹ of 67 *per cent* for milling of raw rice and 68 *per cent* for milling of parboiled rice was fixed for the paddy. Any expenditure incurred over and above these two parameters⁷⁰ (*i.e.*, OTR and milling charges) was to be borne by the State Government. GoI through FCI, would pay cost of CMR to the SGA (*i.e.*, FCS&CA Department, GoT in Tripura) including the cost of conversion of paddy into CMR.

Test check (June-August 2020) of the records⁷¹ of the office of the Director, FCS&CA Department, GoT revealed the following deficiencies in the milling of rice and receipt of CMR, *viz.*;

A Extra financial burden of ₹ 5.12 crore to the State exchequer due to high milling charge

Department had concluded the agreements with three millers⁷² for undertaking milling of rice procured in the State at the rate of ₹ 150 per quintal during KMS 2018-19, RMS 2019-20 and ₹ 140 per quintal during KMS 2019-20. Department had neither followed the milling rate as prescribed by the GoI⁷³ during award of the milling assignments to the selected millers nor included any provision for deduction of the market price of the by-products of paddy (based on the market survey) retained by millers. The Department, however, engaged the millers for milling 40,086 MT of paddy at a much higher rate of ₹ 150 per quintal in first and second seasons and

⁶⁷ State Government Agency of the State.

⁶⁸ The Department of Food & Public Distribution, Ministry of Consumer Affairs and Public Distribution, GoI fixes the milling charges for paddy to be paid to the State Government Agencies from time to time based on the rates recommended by the Tariff Commission, which takes into account the value of the by-products derived from paddy while suggesting net rates of milling based on income and expenditure of the rice millers.

⁶⁹ OTR is the conversion ratio from paddy to rice, expressed in terms of percentage, to ascertain the yield of milled rice by weight per 100 unit of paddy.

⁷⁰ As per Section 3 of State rice (custom milling) order under Essential Commodities Act, 1955.

⁷¹ For the period from April 2018 to May 2020.

⁷² M/s Sarvasiddhi Agrotech Pvt. Ltd. on 12 December 2018, M/s Tripurashwari Agro Product Pvt. Ltd. on 8 January 2019 and M/s Tropical Beverages Pvt. Ltd. on 1 February 2020.

⁷³ Rates recommended by the tariff commission after taking into account the market value of the by-products.

@ ₹ 140 per quintal in third season along with the right of retention of the by-products by the millers as against the GoI's approved rate of ₹ 10 per quintal and ₹ 20 per quintal for raw and parboiled rice respectively. The total milling cost involved was ₹ 5.88 crore which was about eight times (671.89 *per cent*) higher than the cost calculated based on milling rate approved by GoI. Of these, GoI would reimburse only ₹ 76.21 lakh of the total milling cost as per the GoI's approved milling rate (at Col. f of **Appendix 2.3.1**) and the balance amount of ₹ 5.12 crore had to be borne by the State Government.

Cross verification of Memorandum of Association of the two millers namely, M/s Sarvasiddhi Agrotech (SSA) Pvt. Ltd., Bodhjungnagar and M/s Tripurashwari Agro Product (TAP) Pvt. Ltd., Khayerpur confirmed that both the millers sold cattle feed, rice bran and other allied products of paddy which are by product of the milling process. Millers were given exceptionally high milling charge without any deduction of cost of the by-products which they retained and sold in the market. Thus, milling charges much higher than GoI's approved rates (which takes into account adjustment of by-products of paddy), resulted in extra financial burden of ₹ 5.12 crore to the State exchequer which was also an undue financial benefit to the millers as they retained the paddy by-products for sale.



Paddy husk stacked at M/s SSA Pvt. Ltd

B Undue benefits of ₹ 3.61 crore to the millers due to acceptance of lower OTR of Custom Milled Rice

Audit noticed that the Department accepted lower OTR of 65 *per cent* (against the GoI's policy of 67 *per cent* for raw rice milling and 68 *per cent* for parboiled rice milling) as offered by the millers during three seasons⁷⁴ on their plea of poor quality of locally procured paddy. Thus, the millers retained additional two to three *per cent*⁷⁵ rice due to acceptance of lower OTR from the millers by the FCS&CA Department without any concrete verification based on proper study, experiments or research specifically on the State variety of paddy so procured from the farmers. This resulted in loss of 1,163.16 MT of CMR due to differential OTR with potential cost involvement of ₹ 3.61 crore based on the approved cost sheet of GoI are as depicted in **Appendix 2.3.2**. Thus, due to fixation of OTR at the lower side by the Department, the millers got undue benefit with the retention of 1,163.16 MT of CMR valuing ₹ 3.61 crore (**Appendix 2.3.2**).

⁷⁴ KMS 2018-19: 1stCrop (15 December 2018 to 15 February 2019; RMS 2019-20: 2nd Crop (June 2019 to August 2019) and KMS 2019-20: 1stCrop (20 January 2020 to 6 March 2020)

⁷⁵ Loss for raw rice on OTR – (67-65)= two *per cent*, loss for parboiled rice on OTR- (68-65)= three *per cent*

In reply, the Government stated (September 2022) that the milling rates and OTR fixed by the Central Government are standard benchmark, arrived on the basis of variety of paddy, market condition, available milling infrastructure, technical manpower, cost of power, recovery of by-products, cost of labour at mainland States. However, milling on the basis of stipulated rates is not obligatory for the rice millers and there are no act/ rules/ control order issued by the Central Government for enforcing the milling rates and OTR upon the rice millers.

The contention of the Government was not acceptable as milling rates and OTR fixed by the Central Government are standard benchmark, arrived on the basis of variety of factors prevalent across India. But the Department had neither followed the milling rate as prescribed by the GoI during award of the milling assignments to the selected millers nor included in the provision of the agreements for deduction of the market price of the by-products of paddy to adjust with the milling charge. Moreover, the Department did not conduct any study/ analysis to determine the actual OTR of CMR of local variety of paddy and accepted without any basis the OTR of *65 per cent* proposed by the millers against GoI's policy of *67 per cent* for raw rice milling and *68 per cent* for parboiled rice milling. The Department had no laid down criteria, norms/ rules, etc. as to how much extra expenditure the State Government can pay over and above the GoI's approved milling rates and OTR. The rates were arrived at as per tender and negotiation thereafter with the millers. In this way the milling rate paid to the millers were higher than the GoI's approved rate.

Thus, due to formulation of defective contract clause in milling of paddy in contravention of GoI's norms, accepting higher milling cost of paddy above the GoI's approved rates and acceptance of lower out turn ratio, the Department extended undue benefit to millers of ₹ 8.73 crore at the cost of exchequer.

It is recommended that the Government should fix ceiling to regulate payment of milling charge(s) over and above the GoI's approved rate(s) and ensure that abnormally high rate(s) are not paid to the millers in future.

2.4 Extra financial burden

Inability of the Department to provide clear site at Jirania prior to execution of 1,000 MT food storage godown and delay in completion of the work led to extra financial burden of ₹ 0.92 crore on State exchequer for cost escalation of the project coupled with additional expenditure of ₹ 0.32 crore incurred on site development and acquisition of land.

Government of Tripura (GoT), Food Civil Supplies & Consumer Affairs Department, through the Public Works Department (PWD) had prepared (September 2012) a Detailed Project Report (DPR) for construction of five⁷⁶ food storage godowns at different locations in the State at a cost of ₹ 3.41 crore. The Ministry of DoNER, GoI

⁷⁶ (i) Jirania; 1000 MT, (ii) Central Store, AD Nagar: 500 MT, (iii) Jampujala: 500 MT, (iv) Kathalia: 500 MT and (v) Amarpur: 500 MT

approved (March 2013) the projects subject to conditions which *inter alia* include the following;

- i. Ministry of DoNER will release only 90 *per cent* of the project cost based on the tendered cost for each food storage godown as grant in instalments to the State Government and balance 10 *per cent* being the State share will be raised by the State Government.
- ii. Any escalation towards cost of the project has to be borne by the State Government from their own resources.
- iii. Implementing Agency shall obtain all necessary permission/ clearances from concerned authorities prior to commencement of work.
- iv. Proper structural design for the related structural components shall be got done and proof checked by structural consultant of repute before actual execution of this work.
- v. The formalities relating to the land acquisition, *etc.* if any, may be completed before taking up the project.
- vi. Time frame for completion of project is 10 months for each food godown. Date of sanction letter would be reckoned as date of start of project (*i.e.*, 25 March 2013).

Ministry of DoNER, GoI accorded (March 2013) Administrative and financial approval for ₹ 3.15 crore and released ₹ 2.46 crore being the 90 *per cent* of tendered value of ₹ 2.73 crore in three instalments⁷⁷). The Finance Department, GoT had also released the entire State's share of ₹ 0.31 crore⁷⁸ (10 *per cent* of ₹ 3.15 crore) in two instalments (₹ 0.12 crore in August 2013 and ₹ 0.19 crore in November 2014) as detailed in **Appendix 2.4.1**. Out of the five food godowns, construction of four⁷⁹ food godowns were completed within the approved tendered cost during the period from March 2015 to February 2019.

Scrutiny of records of the Director, Food, Civil Supplies & Consumer Affairs Department regarding the execution of the work of the 1,000 MT food godown at Jirania revealed the followings;

The State PWD(R&B) prepared (September 2012) DPR for construction of five food godowns mentioned that the land was available for execution of the godowns. But, as per records of the Directorate, no definite land was earmarked/ available at Jirania for construction of 1,000 MT food godown at the time of approval of the DPR. Tripura Tribal Areas Autonomous District Council (TTAACD) had refused (July 2012) to

⁷⁷ ₹ 1.13 crore in March 2013, ₹ 0.84 crore in January 2018 and ₹ 0.49 crore in December 2019

⁷⁸ State Government released ₹ 31.47 lakh (considering 10 *per cent* of the approved cost of ₹ 314.72 lakh) instead of the actual state share of ₹ 27.32 lakh which is 10 *per cent* of the total tendered value (₹ 273.19 lakh) of the project as per norms of NLCPR. Therefore, this excess amount of ₹ 4.15 lakh (₹ 31.47 lakh minus ₹ 27.32 lakh) is yet to be refunded to State Finance Department.

⁷⁹ (i) Jampuijala: 500 MT, (ii) Central Store, AD Nagar: 500 MT, (iii) Kathalia: 500 MT and (iv) Amarpur: 500 MT.

accord permission for the site at Jirania. The Department subsequently identified⁸⁰ five other sites under Jirania Sub-Division of West Tripura District for execution of the project. But, none of sites could be finalised even after lapse of two years (since March 2013) due to either non-clearance from line departments⁸¹ or improper site conditions⁸². Eventually, the Department decided (May 2015) to shift the site for construction of 1,000 MT capacity food godown to Chandrapur, Udaipur Sub-division, Gomati District and sent (April 2016) a proposal to the Ministry of DoNER with the justification that no extra financial cost would be involved in the proposed shifting of the godown. Ministry of DoNER, GoI approved (August 2016) the proposal.

Based on the Ministry's approval (August 2016), the Department accorded (October 2016) Administrative Approval and Expenditure Sanction in favour of the Executive Engineer, Public Works Department (Roads and Building){PWD (R&B)}, Udaipur Division, Gomati District for construction of 1,000 MT capacity food godown at Chandrapur for ₹ 1.05 crore. The work order for construction of 1,000 MT food godown was issued (November 2017) to the contractor⁸³ with a tendered value of ₹ 0.96 crore with a scheduled date of completion by November 2018. But, no separate estimate/ DPR, Concept Paper, feasibility study reports, etc. were prepared by PWD for the 1,000 MT food godown at the new site. As a result, it was subsequently found that the proposed site had a ditch on one side of the land for which a RCC retaining wall was needed to be constructed to provide stability to the structure of the building, and some portion of the land (around 0.41 acre *jote*⁸⁴ land) belonged to private owners which were to be acquired first before commencement of work. This led to delay in progress of work for more than two and half years (till end of 2018-19) with an additional expenditure of ₹ 0.32 crore⁸⁵, which was borne by the Department from its own sources.

Further, the EE, Project Unit, PWD (Building), Agartala forwarded (August 2021) revised estimate of ₹ 1.88 crore to the Department as approved by the Chief Engineer, PWD (Building) for arranging to accord Administrative Approval and Expenditure Sanction and for placement of additional fund of ₹ 0.68 crore⁸⁶. The same was approved by the Department in December 2021. This resulted in cost escalation to the tune of ₹ 0.92 crore (i.e. ₹ 1.88 crore minus ₹ 0.96 crore) which has to be borne by the State Government.

⁸⁰ Between July 2012 and March 2015.

⁸¹ Transport Department: site at Interstate Truck Terminus Complex at Madhavbari, District Administration: site near College Chowmuhan, Forest Department: site at Radhapur, TTAADC authority: site near TTAADC Head Quarter.

⁸² Site at existing Jirania 250 MT food godown complex.

⁸³ Shri Swapan Datta

⁸⁴ Private land or land owned and recorded in individual name

⁸⁵ ₹ 0.25 crore placed to the EE, PWD (R&B), Udaipur Division for construction retaining wall plus ₹ 0.07 crore for land acquisition through sale deed basis

⁸⁶ ₹ 1.20 crore already placed with the EE, PWD (R&B), Udaipur Division

Thus, inability of the Department to provide clear site at Jirania prior for execution of 1,000 MT food storage godown and delay in completion of the work by more than five years (from August 2016 to March 2022) after shifting from Jirania to Chandrapur led to extra financial burden of ₹ 0.92 crore on State exchequer for cost escalation of the project coupled with additional expenditure of ₹ 0.32 crore incurred on site development and acquisition of land.

In reply, the Government stated (September 2022) that there was no technical wing under FCS&CA Department for construction of food godowns and it was dependent on State agencies like PWD/ Rural Development (RD) Department for project execution. The delay in construction work by the implementing agency was beyond the control of the Department. Proposal for cost escalation by the implementing agency is also unavoidable by the Department to complete the work, otherwise the work would remain half done and of no use. The Department was compelled to shift the 1000 MT food godown location from Jirania to Chandrapur (Udaipur) since there was requirement of additional storage space at Udaipur Sub-Division after denial of approval by TTAADC at Jirania and the work was completed (March 2022) at a cost of ₹ 1.60 crore.

The Government further stated (September 2022) that the FCS&CA Department did not have its own land to construct food godown at uncovered areas. Therefore, land allocation process in future might be expedited on fast-track basis to avoid cost escalation and to complete the construction work within the stipulated time-frame.

However, the fact remained that the delay in completion of construction of the 1,000 MT food godown was due to failure of the Department to ensure availability of clear site for the construction work even after three years of approval of the project by the GoI. This had resulted in shifting the site from Jirania to Chandrapur and undue delay in completion of the project leading to cost escalation of the project caused extra financial burden to the State Exchequer.

It is recommended that the Department should take steps to complete the projects on time so that intended beneficiaries are not deprived of the benefit from the projects.

**EDUCATION (HIGHER) DEPARTMENT AND PUBLIC WORKS
(ROADS AND BUILDING) DEPARTMENT**

2.5 Unfruitful Expenditure

Failure of the Public Works Department to accord timely approval of DPRs, drawing of roof truss work and revised estimate coupled with failure to initiate timely action for closure/ rescission of the MoU and getting the remaining work of construction of Auditorium at Ramthakur College executed by another agency, resulted in unfruitful expenditure of ₹ 5.15 crore on incomplete project. Besides, the intended benefit of providing better infrastructural facilities to the college students through the project was not achieved for more than 10 years from the date of sanction of the project.

Education (Higher) Department accorded (September 2011) Administrative Approval and Expenditure Sanction (AA & ES) for Construction of 1,000 seated capacity Auditorium at Ramthakur College, Agartala amounting to ₹ 7.12 crore. The Auditorium was considered to provide proper infrastructural facilities in line with the provision of the Education (Higher) Department for up-gradation of Ramthakur College. A Memorandum of Understanding (MoU) was concluded (January 2009) between the Executive Engineer, Public Works Department (Roads & Building) {PWD (R&B)}, Division-III⁸⁷, Agartala and M/s Ramky Infrastructure Ltd. (Agency) to execute⁸⁸ the construction of Auditorium with the conditions which, inter alia include the following, *viz*;

1. As per Clause 9 of the MoU, the Agency shall execute the project in a time bound manner and hand over the complete work within two years from the date of approval of Detailed Project Report (DPR) or handing over of site for the project free from all encumbrances, whichever is later.
2. As per Clause 11 (iii) of the MoU, in the event of failure on the part of the contractor (Agency) to complete the contracted work within the specified time of completion, if the client {PWD (R&B)} is not satisfied that the work can be completed by the contractor within a reasonable time/ further extension of time allowed, the client shall be entitled, without prejudice to any other right, or within the remedy available in that behalf, to rescind the contract.
3. As per Clause 11 (iv) of the MoU, the employer, if not satisfied with the progress of the contract and in the event of failure of the contractor to recoup the delays in the mutually agreed time frame, shall be entitled to terminate the contract.

⁸⁷ As the work is under jurisdiction of the Executive Engineer (EE), Division V, Agartala; hence he is responsible to execute the work and EE, Division III, Agartala is responsible for release of payment to the agency as MoU was signed with the Agency.

⁸⁸ Including preliminary survey, preparation of preliminary drawing(s), detailed survey and sub-soil investigation, preparation of detailed drawings along with structural drawings, preparation of detailed project report based on detailed estimate, execution of project

Test check (December 2020 and April-May 2022) of records of Director of Higher Education and Executive Engineer (EE), Division-V, PWD (R&B), Agartala revealed that, the initial DPR of 1,000 seated Auditorium (Building portion) was approved (March 2012) by the Chief Engineer, PWD (R&B) at ₹ 4.45 crore and was awarded to the Agency in March 2012. The work order, however, was issued in February 2009. The Education (Higher) Department released ₹ 7.39 crore⁸⁹ between September 2009 and December 2016 to the State PWD (R&B). The construction work commenced in January 2012. The date of handing over of clear site to the Agency was not found on records.

The Agency had prepared and submitted⁹⁰ 17⁹¹ more DPRs for various components related to the construction of auditorium as extra item of works. Out of 17 DPRs, 14 DPRs⁹² were approved (between December 2013 and January 2018) by the PWD and the remaining three DPRs⁹³ were not approved. The EE, Division V had submitted (February 2019) a revised estimate of ₹ 12.07 crore, incorporating all the requirement of the balance work (including the works of remaining three DPRs out of 17 DPRs) to the Superintendent Engineer, 2nd circle, PWD (R&B). This was further transmitted (May 2020) to Chief Engineer (Buildings) for execution of extra items as mentioned earlier. However, the revised estimate was not approved (October 2022). The revised estimate included balance work⁹⁴ of ₹ 6.18 crore and price variation of ₹ 0.40 crore⁹⁵.

Total value of work done against civil work (excluding internal work) was ₹ 4.73 crore and the same was paid (November 2017) to the Agency including extra item of ₹ 0.57 crore. Besides, ₹ 0.42 crore was paid (March 2018) to the agency for installation of air conditioning system against the total value of work done of ₹ 0.71 crore.

⁸⁹ NLCPR: ₹ 0.89 crore (23 Sept. 2009); NLCPR: ₹ 0.91 crore (23 Sept. 2011); SPA: ₹ 2.25 crore (19 Oct. 2011); SPA: ₹ one crore (1 Nov. 2013); SPA: ₹ one crore (10 Jun. 2014); NLCPR: ₹ 0.34 crore (5 Oct. 2016) and SDS: ₹ one crore (22 Dec. 2016)

⁹⁰ Submitted between December 2013 to August 2017

⁹¹ Retaining wall, Extension of Retaining Wall, Roof Truss & Roofing, Flooring, Extra earth work, Acoustical Interior Work, Stage craft work, Green Room Furniture work (Ladies and Gents), Project System Work, Sound system Work of the Auditorium, Stage Light Arrangement work, Internal Electrical work, External Electrical Work, Air conditioning System work, Fire Detection System and Seating arrangement

⁹² Retaining wall (Completed), Extension retaining wall (Completed), Roof Truss & Roofing (Completed), Plumbing & Sanitary work (not Completed), Flooring (Not completed), Extra Work (not completed), Internal works consisting Acoustical internal work, stage craft work, green room furniture work (Ladies and Gents), projection system of the Auditorium, Stage light arrangement work, Internal Electrical work, External Electrical work, Air conditioning system work (80 *per cent* completed), Fire Detection system and seating arrangement not completed

⁹³ Green room furniture (ladies & gents), stage craft work and fire detection system

⁹⁴ Civil work valued ₹ 1.41 crore, Internal works consisting Acoustical internal work, stage craft work, green room furniture work (Ladies and Gents), projection system of the Auditorium, Stage light arrangement work, Internal Electrical work, External Electrical work, Air conditioning system work, Fire Detection system and seating arrangement valued ₹ 4.77 crore

⁹⁵ As per clause 16 of MoU, if during the progress of works the price of steel, cement and bitumen required in the works and/ or wages of labour increases as a direct result of the coming into force of any fresh law or statutory rule order and such increases exceeds 10 *per cent* of the price and/ or wages prevailing at the time of receipt of the financial offer for the work and Agency there upon necessarily and properly pays in respect of that material such increased

The work was *suo moto* stopped by the Agency in December 2019. The MoU was rescinded in June 2022 at the risk and cost of the Agency due to slow progress of work after a lapse of eight years from the stipulated date of completion as per MoU (*i.e.*, March 2014). However, from the Hindrance Register of the work, it was seen in audit that there was a delay of 518 days⁹⁶ in approval of drawing of roof truss work by the Additional Chief Engineer, PWD (R&B) leading to delay in execution of (i) flooring, (ii) finishing door and windows and (iii) plumbing & Sanitary and the internal works.

From the physical status of the works submitted (January 2021) by the EE, Agartala Division V, PWD (R&B) to the EE, Agartala Division III, PWD (R&B), it was seen that all structural works, roof truss and roofing works, retaining wall, ceramic wall tiles (except basement), vitrified & ceramic floor tiles (except basement) and roofing work had been completed. Besides, 80 *per cent* of air conditioning system work, 30 *per cent* electrical work and 50 *per cent* of acoustical ceiling work also were completed.

During joint physical verification (May 2022) of the auditorium with the departmental representative of the PWD, the ceramic wall tiles were not found in the Auditorium Hall though mentioned as completed in the status report submitted by the EE, Agartala Division V, PWD (R&B). The acoustical work was partially done, and the rest was in damaged condition. Air Conditioning System (ACs) was damaged as copper pipe for compressor of three ACs, solenoid valve was stolen by miscreants for which First Information Report was lodged (May 2019) by the EE, Agartala Division V. Bushes/climber were developed all around the building which might cause further damage to the existing structure. The present (May 2022) status of work site is given in **Photographs 2.5.1, 2.5.2 and 2.5.3**.

Photographs 2.5.1, 2.5.2 and 2.5.3: Status of construction of Auditorium



Therefore, failure of the PWD (R&B) to accord timely approval of DPRs, drawing of roof truss work and revised estimate, coupled with failure to initiate timely action for closure/ rescission of the MoU and getting the remaining work of construction of Auditorium at Ramthakur College executed by another agency, resulted in unfruitful expenditure of ₹ 5.15 crore on the incomplete project. Besides, the intended benefit of providing better infrastructural facilities to the college students through the project was not achieved for more than 10 years from the date of sanction of the project.

⁹⁶ Detail drawing and Bill of Quantities (BOQ) of truss was submitted by Agency on 15 June 2013 and was approved by the PWD (R&B) on 28 November 2014

In reply, the Government in PWD (R&B) stated (November 2022) that the construction of auditorium had been taken up by the Department on “Cost plus basis” incorporating planning, designing and construction works. All structural works, roofing works, retaining walls, brick works, finishing works, flooring works had been completed. 80 *per cent* of air conditioning work, 30 *per cent* of electrical works and 50 *per cent* of acoustical ceiling works had been completed. Several persuasions had been made with the Agency to complete the balance portion of the works and finally, the Department was compelled to rescind the MoU at the risk and cost of the Agency. The revised estimate for the balance portion of the works had been submitted (July 2022) to the Education (Higher) Department for according the revised AA and ES. After getting the revised sanction, the balance work would be executed.

The Government stated (December 2022) that although there had been delay in rescission of MoU by the PWD (R&B), the Department was optimistic that the remaining works of the project would be completed shortly.

The reply of the Government is not acceptable as the Department had not properly planned/ assessed the requirement as the scope of work was changed many times resulting in preparation of additional DPRs and also had failed to monitor the progress of the work by the implementing Department.

It is recommended that the Government may fix responsibility on officials responsible for the delay in completion of work and ensure early time bound completion of the project and its proper utilisation.

CHAPTER III: ECONOMIC SECTOR

CHAPTER III: ECONOMIC SECTOR

3.1 Introduction

This Chapter deals with the findings of audit on the State Government units under Economic Sector.

The details of the total budget allocation and expenditure of the departments under Economic Sector during the years 2020-21 and 2021-22 are given in **Table 3.1.1**.

Table 3.1.1: Details of allocation and expenditure under Economic Sector (Non-PSUs)

(₹ in crore)

Name of the Department	Budget allocation		Expenditure	
	2020-21	2021-22	2020-21	2021-22
Co-operation Department	35.60	40.34	30.43	33.48
Public Works (Roads and Buildings) Department	1,485.47	1,596.75	1,083.40	1,038.71
Power Department	145.46	384.83	89.78	187.80
Public Works (Water Resource) Department	214.74	308.90	125.33	164.29
Information, Cultural Affairs Department	47.78	58.19	42.35	47.35
Industries and Commerce Department	127.39	151.62	122.95	120.48
Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	42.44	41.60	35.05	36.28
Fisheries Department	84.22	140.51	61.67	86.36
Agriculture Department	564.39	626.20	380.68	365.62
Horticulture Department	140.40	135.20	88.76	70.37
Animal Resource Development Department	128.23	178.43	105.40	128.36
Forest Department	200.76	324.20	153.73	228.67
Science, Technology and Environment Department	8.28	40.41	5.50	20.58
Factories and Boilers Organisation	3.13	3.59	2.90	2.87
Information Technology Department	33.12	56.77	15.99	25.37
Tourism Department	7.14	35.56	10.80	26.94
Total number of Departments = 16	3,268.55	4,123.10	2,354.72	2,583.53

Source: Appropriation Accounts 2020-21 and 2021-22

We audited 40 units during 2020-21 and 17 units during 2021-22 under this Sector, covering expenditure of ₹ 839.32 crore and ₹ 147.10 crore respectively (including expenditure of the previous years).

This Chapter contains one Subject Specific Compliance Audit on “Utilisation of the Compensatory Afforestation Fund” and four compliance audit paragraphs under Public Works (Drinking Water and Sanitation) Department, Public Works (Roads and Building) Department, Animal Resource Development Department and Tourism Department involving money value of ₹ 9.69 crore.

SUBJECT SPECIFIC COMPLIANCE AUDIT

FOREST DEPARTMENT

3.2 Utilisation of the Compensatory Afforestation Fund

3.2.1 Introduction

The Supreme Court of India directed (October 2002) that a ‘Compensatory Afforestation Fund’ (CAF) shall be created in which all the money received from user agencies towards Compensatory Afforestation (CA), Additional Compensatory Afforestation (ACA), Penal Compensatory Afforestation (PCA), Net Present Value (NPV)⁹⁷ of forest land, Catchment Area Treatment (CAT) plan funds, etc. shall be deposited. The CAF was to compensate for the loss of tangible as well as intangible benefits from the forest lands which were diverted for non-forest use. The Court observed that the fund would not be part of the general revenues of the Union, of the States or part of the Consolidated Fund of India. Ministry of Environment & Forests and Climate Change (MoEF&CC) issued a notification to constitute the Compensatory Afforestation Fund Management and Planning Authority (CAMPA) in April 2004 for the management of the compensatory afforestation fund. In May 2006, as the Supreme Court of India ordered that as CAMPA had still not become operational, an ad-hoc body (known as Ad-hoc CAMPA⁹⁸) should be constituted till CAMPA became operational and all monies recovered from October 2002 on behalf of CAMPA and lying with various officials of the State Government were to be transferred to *Ad-hoc* CAMPA.

Ministry of Environment & Forest and Climate Change (MoEF&CC), Government of India (GoI) framed (July 2009) State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) guidelines for establishing CAMPAs in the States/Union Territories and putting in place funding mechanism for enhancing forest and tree cover and conservation and management of wildlife by utilising funds received. The government of Tripura (GoT) constituted the State CAMPA in October 2009.

The GoI enacted the Compensatory Afforestation Fund Act, 2016 under which the constitution of “The Compensatory Afforestation Fund Management and Planning Authority” was notified and the State Authority was appointed by the GoI in September 2018. Further, as per Rules 2(6)&(8) of the Compensatory Afforestation Fund (Accounting Procedure) Rules, 2018 the monies received by the State Government shall be credited to ‘State Compensatory Afforestation Deposits’ at Minor Head level below ‘Major Head 8336-Civil Deposit’ in Public Account of State

⁹⁷ It is a mandatory one-time payment that a user has to make for diverting forestland for non-forest use under the Forest (Conservation) Act, 1980.

⁹⁸ In May 2006, the Supreme Court of India ordered that as CAMPA had still not become operational, an ad-hoc body (known as *Ad-hoc* CAMPA) should be constituted till CAMPA became operational. Accordingly, the *Ad-hoc* CAMPA under the Chairmanship of the Director General of Forests with the Special Secretary, MoEF, Inspector General of Forest (FC), MoEF, a representative of the Comptroller and Auditor General of India and a nominee of the Chairman of the Central Empowered Committee of Supreme Court as its members were formed.

and the State budget shall have provision for State schemes finance from State fund based on the Annual Plan of Operation of the State Authority.

3.2.2 Organisational set-up

State CAMPA in Tripura functions through a three-tier committee consisting of Governing Body headed by the Chief Minister of the State and two Committees *viz.*, State Level Steering Committee headed by the Chief Secretary of the State and State Level Executive Committee headed by the Principal Chief Conservator of Forests (PCCF)&Head of Forest Forces (HoFF) of the State. Besides, there were eight Forest Districts headed by the District Forest Officers (DFOs) under which 17 Forest Sub-Divisions and four Wildlife Sanctuaries headed by the Sub-Divisional Forest Officers (SDFOs) and Wildlife Wardens (WLWs) respectively were responsible for implementing the activities of the State CAMPA at field levels. At the Range level, Range Forest Officers and Assistant Wildlife Wardens were responsible for executing the Compensatory Afforestation (CA) works.

3.2.3 Objectives of the State CAMPA

As per the notification (October 2009) furnished by the Department, Tripura State CAMPA was to act as an instrument to accelerate activities for the followings:

- a. conservation, protection, regeneration and management of existing natural forests;
- b. conservation, protection and management of wildlife and its habitat within and outside the protected areas including the consolidation of protected areas;
- c. collection of monies from user agencies towards CA, Additional CA, penal CA, NPV and all amounts recovered from such agencies under the provisions of the Forest (Conservation) Act, 1980 and presently lying with the Ad hoc CAMPA and utilisation thereof as per the guidelines governing the use of fund;
- d. compensatory afforestation; and
- e. environmental services, research, training and capacity building.

Audit Observations

3.2.4 Utilisation of funds under CAMPA during 2016-21

The year-wise details of funds received by the State CAMPA from the *Ad-hoc* CAMPA/ State Government and its further release to the DFOs *vis-à-vis* expenditure incurred during the period from 2016-17 to 2020-21 covered by the audit are shown in **Table 3.2.1.**

Table 3.2.1: Details of funds received, and expenditures incurred during 2016-17 to 2020-21 by State CAMPA

(₹ in lakh)

Year	Opening Balance	Amount received from Ad-hoc CAMPA/SG	Total funds available	APO approved	Fund utilised by the DFOs/ Divisions	Balance with State CAMPA	Percentage of approved funds utilised
2016-17	1,491.28	1,200.00	2,691.28	2,202.42	1,101.82	1,589.46	50.03
2017-18	1,589.46	710.00	2,299.46	1,982.69	686.86	1,612.60	34.64
2018-19	1,612.60	1,670.00	3,282.60	1,670.00	1,285.81	1,996.79	76.99
2019-20 ⁹⁹	1,996.79	498.00 ¹⁰⁰	2,494.79	2,083.66	1,865.19	629.60	89.52
2020-21	629.60	1,756.00 ¹⁰¹	2,385.60	2,150.65	1,771.80	613.80	82.38
Total	-	5,834.00	-	10,089.42	6,711.48	-	-

Source: Annual Reports and information furnished by the State CAMPA

The *Ad-hoc* CAMPA released ₹ 3,090.36 lakh up to March 2016 to the State CAMPA, out of which the State CAMPA spent ₹ 1,599.08 lakh up to the year 2015-16 leaving an unspent amount of ₹ 1,491.28 lakh. During the period from 2016-17 to 2018-19, the *Ad-hoc* CAMPA released ₹ 3,580.00 lakh to State CAMPA and during 2019-20, the entire funds of ₹ 18,365.00 lakh available with *Ad-hoc* CAMPA, were transferred to the State Government for further release to the State CAMPA from 2019-20 onwards. The status of the CAMPA fund lying with the Public Accounts of the State Government is shown in **Table 3.2.2**.

Table 3.2.2: Status of CAMPA fund lying with State Government

(₹ in lakh)

Year	Opening balance	Amount received from Ad-hoc CAMPA/User Agencies	Total available fund	Funds released by the State Government	Fund Utilised by the Department	Closing balance
2019-20	0.00	18,365	18,365	650	498	17,867
2020-21	17,867	21,403	39,270	1,835	1,756	37,514

Source: Information furnished by State CAMPA

The State CAMPA approved the Annual Plan of Operations (APOs) for ₹ 10,089.42 lakh for 2016-17 to 2020-21 and released funds to the DFOs/ SDFOs for implementation of activities of State CAMPA leaving an unspent amount of ₹ 613.80 lakh with the State CAMPA as of March 2021. During 2016-17 to 2020-21, the percentage of funds utilised out of approved funds for the activities under CAMPA ranged between 34.64 and 89.52.

It was seen from the records that lesser utilisation of funds was due to delayed approval of APOs (**Paragraph 3.2.5**), delay in issue of funds allotment order, delay in

⁹⁹ After 2018-19, the *Ad-hoc* CAMPA released all the accumulated state share of ₹ 18,365.00 lakh to the State Government and from 2019-20, the State Government released the fund to the state CAMPA as per their requirement/ approved APO.

¹⁰⁰ ₹ 650 lakh was released by the State Government, but only ₹ 498.00 lakh was drawn by the State CAMPA.

¹⁰¹ ₹ 1,835.15 lakh was released by the State Government, but only ₹ 1,756.00 lakh was drawn by the State CAMPA.

sanction of expenditure and consequently delay in the release of funds, which led to Rush of expenditure (**Paragraph 3.2.4.1**). Non-utilisation of entire funds resulted in the non-achievement of targets of forest protection works such as fencing, works related to the improvement of wildlife habitat, use of Information and Communication Technology in forest resource management, capacity building, raising of dwarf species, etc.

The Deputy Conservator of Forest (DCF) CAMPA replied that (January 2023) some avoidable delays occurred initially for approval of the APOs and subsequent release of funds. However, there was no lack of initiative to utilise the CAMPA fund for the development of the State Forest. Efforts are being taken to avoid such delay in future. But the fact remained that only 66.52 *per cent* of the approved fund could be utilised by the Department during the period 2016-21.

3.2.4.1 Rush of Expenditure

As per Rule 62(3) of the General Financial Rules, 2017, the rush of expenditure particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided. The year-wise expenditure incurred in March as a percentage of total expenditure in respect of the State CAMPA scheme for the years 2016-17 to 2020-21 is given in **Table 3.2.3**.

Table 3.2.3: Statement showing the expenditure in the last month of the financial year

(₹ in lakh)

Financial Year	Total expenditure incurred during the year	Expenditure incurred in March	Percentage of total expenditure
2016-17	1,102.34	519.00	47
2017-18	626.38	266.68	43
2018-19	1,333.56	1,045.80	78
2019-20	1,865.19	865.99	46
2020-21	1,792.96	530.88	30

Source: Information furnished by the State CAMPA

Audit analysis revealed that funds ranging from 30 *per cent* to 78 *per cent* were spent during the closing months of financial years. The reasons for expenditure at the end of the financial year were delays in the issue of Fund Allotment orders and Expenditure Sanction orders. Delayed release of funds resulted in underachievement of physical as well as financial targets as discussed in **Paragraph 3.2.4**.

3.2.4.2 Delay in submission or APOs

As per the notification (October 2009) of Tripura CAMPA, the Executive Committee should submit the APOs to Steering Committee before the end of December for each financial year and to obtain the Steering Committee's concurrence for the release of funds. The approved APOs were to be submitted to the Executive Committee of National Authority (CAMPA), New Delhi for final approval. Details of the submission of APOs and approval are given in **Table 3.2.4**.

Table 3.2.4: Statement showing the delay in submission and approval of APOs

APO Year	Submission of APO to the Steering Committee	Date of approval by the Steering committee	Submission of approved APO to the National Authority	Date of final approval of APO by the National Authority	Delay in submission of APO to the Steering Committee (in days)
2016-17	18.03.2016	29.04.2016	02.05.2016	28.06.2016	77
2017-18	19.05.2017	19.05.2017	30.05.2017	13.07.2017	138
2018-19	16.05.2018	21.06.2018	30.06.2018	30.07.2018	135
2019-20	16.04.2019	16.04.2019	16.04.2019	21.06.2019	105
2020-21	10.01.2020	05.02.2020	19.02.2020	29.05.2020	9

Source: Information furnished by the State CAMPA

Audit observed that the APOs were submitted by the Executive Committee with a delay ranging between nine days and 138 days from the scheduled date of 31 December of each financial year for approval of the Steering Committee which was attributed to the overall delay in taking up CA works.

The DCF CAMPA replied (January 2023) that it was being ensured that delay in the submission of APOs does not occur and that the CA works do not get delayed due to this. The reply is not acceptable as the delayed submission will result in delayed release of funds due to which the entire funds released cannot be effectively utilised as is evident from the closing balances of CAMPA funds every year as detailed in **Paragraph 3.2.4**. However, the Government did not furnish any specific reply on the matter.

3.2.5 Issues related to the utilisation of funds under CAMPA

3.2.5.1 Expenditure under Compensatory Afforestation

As per Tripura CAMPA notification (October 2009), money received for compensatory afforestation, additional compensatory afforestation, penal compensatory afforestation, and catchment area treatment plan may be used as per site-specific scheme submitted by the State along with the approved proposal for the diversion of forest land under the Forest (Conservation) Act, 1980.

A test-check of the records of Tripura CAMPA revealed that ₹ 2,447.64 lakh was spent on Compensatory Afforestation during the period 2016-17 to 2020-21. Activity-wise expenditure is shown in **Table 3.2.5**.

**Table 3.2.5: Statement showing the details of expenditure under CA
(₹ in lakh)**

Activity	The amount approved in the APOs	Expenditure incurred against the activity
Maintenance of CA Plantation	814.18	888.95
Preparatory action	315.78	169.58
Creation of plantation	1,842.41	964.66
Raising of poly bag nursery	520	288.83
Monitoring and Evaluation of CA plantation	40.85	26.03
Construction of strong barbed wire fencing	180.00	109.61
Total	3,713.22	2,447.64

Source: APOs and Annual Report

The issues noticed under various components under CA, *viz.* preparatory action, creation of plantation, maintenance of plantation, *etc.* are discussed below.

- **Preparatory activities:** During 2016-21, ₹ 169.58 lakh on 308.89 hectares was spent for preparatory activities for plantation out of ₹ 315.78 lakh approved for over 1,308.46 hectares. It was noticed that no preparatory action was done during 2016-19 despite 1,182.13 hectares of CA plantation being done during 2017-20. In 2019-20, ₹ 15.62 lakh was spent for preparatory activities over 124.56 hectares (at the rate of ₹ 12,540/hectare) without approval in the APO while in 2020-21, ₹ 153.96 lakh was spent against the approved cost of ₹ 6.39 lakh for 182.57 hectares (at the rate of ₹ 84,329/hectare) *i.e.* 6.72 times more than the previous year.

Thus, the aim of preparatory action to give the seedlings a good start with rapid early growth could not be ensured for the plantation created during 2017-20. Also, the Department did not adhere to the approved APOs while carrying out the activities of APOs as well as incurring expenditures on these activities.

- **Creation of Plantation:** As per paragraph 2.3(i) & (iii) of Handbook on Forest (Conservation) Act, 1980 and Forest (Conservation) Rules, 2003, Compensatory Afforestation (CA) shall be done over an equivalent area of non-forest land in place of forest land diverted for non-forestry purpose.

It was noticed that, during 2017-18, CA on 572.21 hectares could be done against the targeted 840.46 hectares. Targets as per APO and achievements under the CA for the years 2016-17 to 2020-21, are given in **Table 3.2.6**.

Table 3.2.6: Statement showing the status of the plantation during 2016-17 to 2020-21

Year	Target as per APO		Achievement		Percentage of achievement	
	Physical (in hectares)	Financial (in lakh)	Physical (in hectares)	Financial (in lakh)	Physical	Financial
2016-17	650.00	637.00	649.00	476.96	100	75
2017-18	840.46	637.00	572.21	242.57	68	38
2018-19	125.58	128.72	125.58	71.17	100	55
2019-20	484.34	277.92	484.34	134.58	100	48
2020-21	182.80	161.77	182.80	39.38	100	24
Total	2,283.18	1,842.41	2,013.93	964.66	88	52

Source: Annual report of CAMPA and information furnished by the Department

It can be seen from **Table 3.2.6** that;

- During 2016-21, while the financial achievement ranged between 24 *per cent* and 75 *per cent*, 100 *per cent* of physical targets were shown as achieved which indicated a deficiency in budgeting besides unauthorised diversion of the savings to other components.
- During 2016-17, expenditure in three sampled districts¹⁰² compensatory plantation ranged between ₹ 49,900 (North Tripura District) and ₹ 81,399 (Gomati District) per hectare against the approved cost of ₹ 98,000 per hectare. Whereas, during 2020-21, expenditure on CA ranged between ₹ 18,228 (North Tripura District) and ₹ 25,075 (Gomati District) per hectare against the approved cost of ₹ 88,500 per hectare.

Thus, the exaggerated estimation of CA and release of funds accordingly led to expenditure on other components in addition to their approved estimate without the approval of additional funds by the competent committee and also on the works which were not considered under the APOs.

The Government stated (January 2023) that the estimates were prepared based on the Schedule of Rates (SOR). But due to variable site conditions and requirements of works such as the fencing required/ not required in some cases and various other factors, the actual expenditure varies. To meet the unforeseen contingencies, the estimates were also kept on the higher side.

The reply is not acceptable as the scheme for CA is site specific. The selection of a site for the CA plantation is done before the final approval of the diversion of forest land. Therefore, the site condition for CA remains well known to the Department before plantation.

- **Maintenance of plantations:** As per paragraph 2.8(ii)(e) of Handbook of Forest (Conservation) Act, 1980 and Forest Conservation Rules, 2003, the scheme for CA should be site-specific and include a detailed work schedule including year-wise operations including saplings to be planted along with soil & moisture conservation, regeneration cleaning, silvicultural and other activities as

¹⁰² North Tripura, Unakoti and Gomati Districts.

prescribed in the working plan, species to be planted, including maintenance for 10 years and annual total costs in conformity with cost norms of the State/ UT.

It was noticed that during 2016-21, against the approved amount of ₹ 814.18 lakh in the APOs for the maintenance of CA Plantations, ₹ 888.95 lakh had been spent. During 2017-18, 2,039.91 hectare of the plantation was to be maintained at a cost of ₹ 287.41 lakh and during 2018-19, ₹ 125.49 lakh was approved for maintenance of 2,418.12 hectares of the plantation, the maintenance was found carried out at the rate substantially lower/ higher than the rates planned in the APO as detailed in **Appendix 3.2.1**.

This led to the expenditure of ₹ 96.76 lakh on maintenance of 1,724.20 hectares of plantation during 2017-18 *i.e.* less than 60 *per cent* of the approved cost and during 2018-19, overall ₹ 419.22 lakh was spent for maintenance of only 1,897.84 hectares of plantation *i.e.*, which was almost 426 *per cent* more than the approved cost.

- **Non-maintenance of older CA plantations:** The Department kept the provision for the maintenance of CA plantations for 10 years while submitting the proposals for approval of the diversion of forest land for non-forest purposes. Accordingly, the cost of maintenance as worked out by the Department was deposited by the User Agencies under the CA component. The details of CA plantations and their maintenance are given in **Table 3.2.7**.

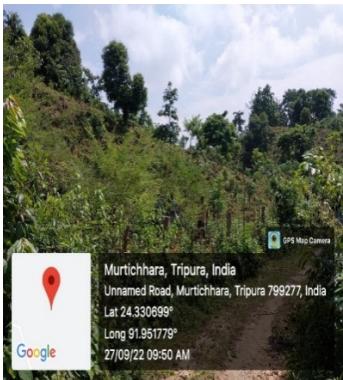
Table 3.2.7: Details of CA plantations and their maintenance

(*Area in hectares*)

Year	CA plantation required to be maintained	CA plantation approved for maintenance in the APOs	CA plantation for which maintenance was done	Percentage of maintenance of CA plantations
2016-17	1,390.91	1,390.91	1,240.90	89
2017-18	2,039.91	2,039.91	1,724.20	85
2018-19	2,612.12	2,417.92	1,897.84	73
2019-20	2,737.70	1,731.79	2,305.72	84
2020-21	3,221.70	1,830.79	1,830.79	57
Total	12,002.34	9,411.32	8,999.45	75

Source: Annual Report of State CAMPA and information furnished by the Department

During 2018-19, 194.20 hectares of CA plantations created during 2012-13 were not considered for maintenance in the APOs. Similarly, during 2019-20, 1,006.11 hectares of CA plantations created during 2012-13 to 2014-15 and during 2020-21, 1,390.98 hectares of CA plantations created during 2012-13 to 2015-16 were not considered for maintenance (Overall, 25 *per cent* of CA plantations could not be maintained during 2016-21). It was found that despite the absence of any provision in the APO during 2019-20, 573 out of 1,006.11 hectares were maintained involving ₹ 9.32 lakh without the approval of the Steering Committee. Lack of maintenance can be seen in **Photographs 3.2.1 to 3.2.3**.



Photograph 3.2.1: Artificial Regeneration(AR) Misc. Plantation, Kailasahar, Unakoti District, 2020-21



Photograph 3.2.2: Bamboo Rhizome Plantation, Udaipur, Gomati District, 2018-19



Photograph 3.2.3: Kanak Kaich Bamboo Plantation, Paratia Beat, Udaipur, Gomati District, 2016-17

As per CAF Rules, 2018, the Stock Register and Fixed Asset Register, Work Register recording all physical works and corresponding expenditures, and Plantation Journal were required to be maintained. Further, as per General guidelines of Schedule of Rates, 2019, Pre survey and re-survey must be done using GPS instruments before and after all planting programmes respectively and the findings/ outcome of plantation/ nursery in terms of survival percentage must be documented in the Journal. The supervising officer and inspecting officers were required to must check and verify the plantation journals during their visits and record their observations in the plantation journal as per Para 7.4.2 of a compendium of Forest Acts, rules, memoranda, etc. and standing instructions.

To assess the status of maintenance activities, joint physical verification (August 2022) of the 25¹⁰³ selected plantation works was taken up. The site visits and scrutiny of records revealed the following:

- In all the 25 works, geo-tagging of the works was not done before and after the execution of works.
- Out of the 12 works of plantations, in 11 works survival percentage of plantations was not available on records. However, **Photographs 3.2.4** and **3.2.5** shows sparse trees survival.



Photograph 3.2.4 &3.2.5: Creation of miscellaneous plantation (CA) over 59.50 hectare, Udaipur, Gomati District, 2016-17

¹⁰³ 12 Nos. of plantation/nursery and 13 Nos. of construction/fencing works

- Out of the 25 works, in 22 cases higher authority did not visit the site of the project/ plantation/ work as per departmental norms.
- Out of the 12 works of the plantation, in 10 plantation works Plantation Journal was not maintained by the IOs.
- Out of the 25 works, in 19 cases assets/ project/ plantation created was not recorded in the Assets Register.

No records regarding the survival percentage of older CA plantations (up to the 10th year) were made available to audit by the PCCF or DFOs. In absence of such records, the survival of plantations and the core objective of the plantation could not be ensured.

The Government in its reply (January 2023) stated that up to 2018-19, there was a provision for five years' maintenance of the plantation as per CAMPA guidelines and from 2019-20, a provision for 10 years of maintenance has been made. The Department had been making all efforts to maintain the plantations as per the provisions contained in the guidelines.

The reply is not acceptable as the Department kept the provision for maintenance of CA plantations for 10 years while submitting the proposals for approval of the diversion of forest land for non-forest purposes. Ten years' maintenance cost was also realised/ charged from the user agencies by the Department. Despite the availability of funds, the Department did not make provision for the maintenance of the plantations for up to ten years during the period covered in the audit.

Thus, the CA activities planned in the APOs could not be achieved and there were huge shortfalls in CA activities. Further, the actual expenditure incurred for the maintenance of plantations was much lesser/ higher than the approved costs in all the years. The APOs were not prepared in a realistic manner leading to variations in approved cost and actual expenditure.

3.2.5.2 Expenditure against interest accrued

Rule 6 of the Compensatory Afforestation Fund (CAF) Rules, 2018 stipulates the manner for utilisation of interest accrued on moneys in the state CAMPA fund. Further, the CAF Rules specifies that not less than 60 *per cent* of the interest transferred to the state fund should be spent on the activities for the conservation and development of forest as given in sub-rule (a) such as offsetting the incremental cost of wages, salaries, sitting allowances to the nominated members, *etc.*, and not more than 40 *per cent* of the interest transferred to the state fund should be utilised for the non-recurring and recurring expenditure of the state authority as detailed in sub-rule (b) such as management of office establishment, hiring of vehicles, buildings lease, *etc.* The details of interest earned *vis-a-vis* expenditure are given in **Table 3.2.8**.

Table 3.2.8: Statement showing the details of interest and expenditure

(₹ in lakh)

Year	Opening balance	Interest earned	Expenditure incurred	Closing balance
2016-17	64.74*	42.03	0	106.77
2017-18	106.77	42.12	0	148.89
2018-19	148.889	60.65	0	209.54
2019-20	209.54	57.81	104.28	163.08
2020-21	163.08	73.62	81.82	154.88
Total		276.23	186.09	

*Interest earned during 2015-16

Source: Annual Reports of State CAMPA

It may be seen from **Table 3.2.8** that ₹ 276.23 lakh was earned as interest on the CAMPA fund by the Department during 2016-17 to 2020-21. The Department did not spend any amount from the interest fund during the year 2016-17 to 2018-19. During 2019-20 and 2020-21, ₹ 261.06 lakh was approved for expenditure in the APOs against which ₹ 186.10 lakh was spent by the Department. Component-wise details of expenditure are given in **Table 3.2.9**.

Table 3.2.9: Statement showing the activity-wise details of expenditure incurred

Provision under which the expenditures were made	Activity	Expenditure incurred against the activity (₹ in lakh)	Percentage of expenditure with Total Expenditure
Provision under Rule 6(a) of CAF Rules, 2018	Disbursement of salary and allowance	78.53	42.20
	Equipment/devices used for communication	15.89	8.54
Sub-Total		94.42	50.74
Provision under Rule 6(b) of CAF Rules, 2018	Other activities	91.68	49.26
Sub-Total		91.68	49.26
Total		186.10	100

Source: Annual Reports of State CAMPA

From **Table 3.2.9**, it can be seen that during the years 2019-20 and 2020-21, 49.26 per cent of total expenditure from interest fund was made for other activities i.e., 9.26 per cent (₹ 17.23 lakh) more than the prescribed limit of expenditure which violated the CAF Rules, 2018.

Thus, despite the availability of funds during 2016-19, the expenditure which was required to be made from the accrued interest on the CAMPA fund was made from the NPV fund and the prescribed ratio of expenditure was not adhered to as per the provisions during 2019-21.

3.2.5.3 Expenditure under Net Present Value

Rule 5 of the Compensatory Afforestation Fund (CAF) Rules, 2018 stipulates the manner for utilisation of moneys received towards Net Present Value (NPV) deposited in the state fund. Further, the rule specifies that not less than 80 per cent of

the moneys should be utilised for the purpose as given in sub-rule (2) which means forest & wildlife management and not more than 20 *per cent* moneys shall be utilised for strengthening the forest and wildlife-related infrastructure and capacity building, *i.e.* administration related expenditure involved as detailed in sub-rule (3) *ibid*.

A test check of the records and information furnished by the state CAMPA revealed that ₹ 3,111.39 lakh was spent during the year 2018-19 to 2020-21 against the approved amount of ₹ 3,497.07 lakh under the NPV. Component/ activity-wise details of expenditure are given in **Table 3.2.10**.

Table 3.2.10: Statement showing the component-wise details of expenditure under NPV

Provision under which the expenditures were made	Activity	Expenditure incurred against the activity (₹ in lakh)	Percentage of expenditure with total expenditure
Provision under Rule 5(2) of CAF Rules, 2018	Artificial Regeneration (AR) of forestlands by plantations	591.62	19.01
	Nagar Van Udyan Yojana	41.90	1.35
	Protection of plantation and forest	1023.57	32.90
	Measure for pest and disease control in forest	78.79	2.53
	Improvement of wildlife habitat	157.06	5.05
	Soil and moisture conservation works in forest	201.89	6.49
	Forest fire prevention and control operation	17.36	0.56
	Management of biological diversity	98.41	3.16
Sub-Total		2,210.60	71.05
Provision under Rule 5(3) of CAF Rules, 2018	Infrastructural development for the protection of staff	791.66	25.44
	ICT and Capacity building & Training programme	76.96	2.48
	Establishment, up-gradation, etc. of modern nursery	28.40	0.91
	Monitoring & evaluation and public awareness	3.77	0.12
Sub-Total		900.79	28.94
Total		3,111.39	100

Source: Annual Reports of State CAMPA

As seen from the table and year wise analysis, Audit noticed that there was focus on expenditure on related infrastructure and capacity building above the prescribed norms, *i.e.* 42.43 *per cent* in 2018-19, 25.87 *per cent* in 2019-20 and 23.23 *per cent* in 2020-21 and overall 8.94 *per cent* more than the prescribed limit of expenditure (₹ 278.51 lakh) on related infrastructure and capacity building rather than preservation of forest and wildlife management.

Similarly, it was also observed from the Annual Reports that ₹ 77.69 lakh¹⁰⁴ was spent on components/ activities such as office support and other ancillary services,

¹⁰⁴ ₹ 77.69 lakh (₹ 54.28 lakh for office support and ₹ 23.41 lakh for other ancillary activities)

which were not permissible under NPV and were required to be spent from the accrued interest on the CAMPA fund under Rule 6(b) *ibid.*

Thus, the excess expenditure over the prescribed limit of 20 *per cent* was ₹ 408.57 lakh under components of related infrastructure and capacity building rather than forest and wildlife management.

3.2.5.4 Un-authorised expenditure from CAMPA

National CAMPA Advisory Council directed (June 2010 and January 2012) that expenditure of administrative nature, expenditure on the strengthening of infrastructure at headquarters, petrol, oil and lubricant expenditure on vehicles, construction, repairs and renovation of office, residential buildings, forest rest house, ministerial staff quarters above Range Forest Officer level, *etc.*, were not permissible out of the CAMPA funds. Further, the CAF Rules, 2018 envisage that money received under NPV shall not be utilised for the establishment, expansion and up-gradation of the Zoo and Wildlife Safari.

Test check of the records of three sampled districts revealed that the following works of ₹ 249.86 lakh which were inadmissible under NPV were included and approved in the APOs; the details are:

- An amount of ₹ 59.03 lakh was incurred on the construction of SDFO's Office at Dharmanagar, North Tripura District as per the approved in APOs for 2016-17 and 2017-18.
- Similarly, an amount of ₹ 71.64 lakh was incurred on the construction of DFO's Office at Belonia, South Tripura District as per the approved (₹ 47.96 lakh) in APOs for 2017-18 and the remaining amount (₹ 23.68 lakh) without the approval of the competent committee.
- Expenditure was also made on the construction of four new enclosures for ₹ 50.00 lakh, boundary fencing with RCC pillars over 1.344 km. for ₹ 43.44 lakh and segregation fencing for control of the population of spotted deer over 500 metres for ₹ 25.75 lakh at Sepahijala Zoological Park.

The inclusion of unauthorised expenditure in the APOs indicated poor budgetary management by the Department.

The Government in its reply (January 2023) stated that before 2018, construction of SDFO and DFO offices was permissible under the CAMPA scheme. Construction of enclosures for Zoo animals, boundary fencing, and segregation was also not prohibited as per CAMPA guidelines before 2018. Therefore, these constructions were carried out from the CAMPA fund.

The reply is not factually correct as it is a violation of the National CAMPA Advisory Council guidelines of 2010 and 2012, that residential buildings above Range Forest Officer level were not permissible from the CAMPA funds, there was also no provision of expenditure on Zoos as per CAMPA guidelines.

3.2.6 Non-maintenance of records of survival of plants

Scrutiny of the records/ information furnished by the State CAMPA as well as records maintained by the DFOs revealed that neither any norm was prescribed by the State CAMPA regarding the survival of plants below which the plantation should be termed as failure nor any record was being maintained showing the year wise rate of survival of plants under CAMPA plantation.

Audit observed from the records that year-wise concurrent monitoring and evaluation was done on a sample basis by a third-party agency “Centre for Forest Based Livelihood and Extension (a unit of Rain Forest Research Institute)” which was engaged by the State CAMPA. The agency conducted on-site verification within the sampled plantations and reported the percentage of survival of plants which was shown in **Table 3.2.11**.

Table 3.2.11: Statement showing the status of survival of plantations

Year	Total number of plantation sites covered	Number of sites below the survival rate of 50 per cent	Number of sites with a survival rate between 50 to 75 per cent	Number of sites with survival above 75 per cent
2016-17	15	2	11	2
2017-18	6	2	3	1
2018-19	12	2	4	6
2019-20	11	0	4	7
2020-21		Records not available		

Audit observed from analysis of the monitoring and evaluation reports that survival of plants ranged between 40 per cent and 85 per cent during 2016-17, between 42 per cent and 85 per cent during 2017-18, between 45 per cent and 87 per cent during 2018-19 and between 75 per cent and 97 per cent during 2019-20.

Some of the important measures repeatedly recommended by the evaluating agency during 2016-17 to 2019-20 were:

- (i) The plantations, particularly at hilltops, need special attention with regular monitoring.
- (ii) A proper signboard for CAMPA should be fixed.
- (iii) The plantation journal should be regularly maintained.
- (iv) Afforestation under the dense and mature tree canopies may be avoided.
- (v) The large size tree species are planted with less than 2m X 2m spacing, the corrective measures may be taken for new plantations, etc.

Repeated recommendations indicated that the Department did not take corrective measures as suggested by the evaluating agency to achieve the objective of the CAMPA plantations and irregularities continued till 2018-19 (*i.e.*, till the period against which the third party monitoring and evaluation Report was made available to audit).

The Government in its reply (January 2023) stated that necessary instructions had been issued to maintain the records/ Plantation Journal relating to the survival of plants.

3.2.7 Inadequate monitoring and supervision

The State CAMPA suffered from many deficiencies and monitoring was inadequate at all levels as detailed below:

- The Governing Body headed by the Chief Minister of the State was mandated to lay down the broad policy framework for the functioning of State level CAMPA and review its working from time to time. The Governing Body held only two meetings against nine¹⁰⁵ meetings during 2016-21. Due to a shortfall in the conduct of meetings, the working of State CAMPA could not be reviewed properly which resulted in a shortfall in the achievement of targets approved in APOs.
- The Steering Committee headed by the Chief Secretary of the State was mandated to hold meetings once every three months wherein the utilisation of funds released from the State fund was also to be monitored. Only six out of 18 mandated meetings were held during 2016-21, due to which expenditure could not be properly monitored which resulted in a rush of expenditure at the end of each financial year as well as a shortfall in the utilisation of funds as approved in the APOs and incurring expenditure on the works which were not approved in the APOs as detailed in the **Paragraphs 3.2.4** and **3.2.5.4**.
- The Executive Committee of the State CAMPA headed by PCCF was mandated to formulate proposals, APOs and reports to submit to Steering Committee and undertake any work as assigned by Governing body or the Steering committee or the State Government. Against these mandates, the issues noticed have been discussed in **Paragraph 3.2.4.2** and **Paragraph 3.2.7**. As against the required 18 meetings during 2016-21, only eight meetings were held. The committee was also mandated to undertake qualitative and quantitative supervision of works being implemented from the State CAMPA fund, but no works were inspected by the Executive Committee during the period 2016-17 to 2020-21. Lack of inspection allowed the deficiencies in various works as pointed out in **Paragraph 3.2.5.1**.

The Government in its reply (January 2023) stated that efforts would be made to conduct the meetings as per provisions of the Scheme guidelines.

3.2.8 Conclusion

The objectives of the State CAMPA could not be fully achieved as the funds released could not be utilised fully and the funds were diverted for unauthorised components. There was a shortfall in the creation and maintenance of CA plantations. The records relating to the year-wise survival of CA plantations were not maintained. The monitoring of the activities of the CAMPA was deficient.

¹⁰⁵ Two meetings in each year.

3.2.9 Recommendations

The Department should take proper action for better implementation of compensatory afforestation by;

- *timely and efficient utilisation of the CAMPA funds,*
- *use the funds for authorised components only,*
- *plantations should be cared for in subsequent years to achieve the objective of afforestation, and*
- *monitoring at the higher levels be strengthened.*

COMPLIANCE AUDIT PARAGRAPHS

PUBLIC WORKS (Drinking Water and Sanitation) DEPARTMENT

3.3 Unfruitful expenditure

The Construction agency could not complete the construction of Water Treatment Plant even after lapse of 10 years from its stipulated completion date, but the Department did not take pecuniary action to recover damages under the provisions of the agreement. This resulted in unfruitful expenditure of ₹ 5.50 crore on incomplete works. Besides, the objectives to provide iron free and adequate piped water supply to an estimated population of 15,377 at Srimantapur and its vicinities, could not be achieved.

Public Works Department (erstwhile Public Health Engineering¹⁰⁶), Government of Tripura accorded (September 2007) Administrative Approval and Expenditure Sanction of ₹ 4.55 crore for the work “Water Supply scheme at Srimantapur under ARWSP¹⁰⁷ (Sub-Mission)/ Design, supply and construction of 0.55 MGD¹⁰⁸ (2.50 MLD¹⁰⁹) Water Treatment Plant (WTP) including testing and successful commissioning of the plant at Srimantapur under Kathalia R.D. Block, erstwhile West Tripura¹¹⁰. The main objective of the work was to provide iron free and adequate piped water supply at Srimantapur and its vicinities covering three Gram Panchayats with an estimated population of 15,377.

With the approval (November 2008) of Works Advisory Board (WAB), Executive Engineer, Drinking Water & Sanitation (DWS) Division, Bishalgarh awarded (December 2008) the work to the lowest tenderer¹¹¹ at a tendered value of ₹ 3.13 crore

¹⁰⁶ Drinking Water and Sanitation (DWS).

¹⁰⁷ Accelerated Rural Water Supply Programme.

¹⁰⁸ Million gallons per day.

¹⁰⁹ Millions of litre per day.

¹¹⁰ Sepahijala District.

¹¹¹ M/s. Harbour India Pvt. Ltd., Kolkata.

(i.e. 74.61 per cent above the estimated cost of ₹ 1.79 crore) with a direction to start the work immediately after issue (December 2008) of the work order. But the agency did not commence the work. The Department rescinded (July 2010) the contract, forfeiting the earnest money deposit as per clause 17 of the agreement. The Department invited (December 2010) second call of tender for the work and with the approval (June 2011) of WAB, the work was awarded (July 2011) to the lowest tenderer¹¹² as a lumpsum contract valuing ₹ 2.96 crore (i.e. @ 65 per cent above the estimated cost of ₹ 1.79 crore) with stipulation to complete the work within 18 months (i.e. January 2013).

Scrutiny of the records (January 2021) of the Executive Engineer (EE), DWS Division, Bishalgarh, Public Works Department revealed that though the agency was instructed in the work order to start the work immediately, the work commenced (August 2012) after one year from the date of award of the work due to delay on the part of the agency as revealed from the Hindrance Register¹¹³ of the work. It was also not completed within the stipulated date of completion of the work (January 2013) because the construction agency had suspended the work in many spells during execution for the reasons attributable to them. Against the total value of work done up to 11th RA Bill, the agency was paid ₹ 2.63 crore¹¹⁴ (March 2022) and the work was in progress (March 2023).

Clause 17 of the agreement, which was concluded with the contractor stipulates that, in case the contractor committed a breach of any terms and condition of the contract, contractor is liable to pay compensation and the Divisional Officer shall have the power to rescind the contract and forfeit the security deposit. Moreover, on rescinding of the contract any excess expenditure incurred to complete the balance work should be borne by the original defaulting contractor.

But the Department did not take any pecuniary action against the agency under clause 17 of the agreement and allowed the agency to continue the work even after a lapse of nine years from the scheduled completion date.

EE replied (June 2022) that the contract of M/s. Anir Engineers Inc., Kolkata, could not be rescinded by the Department as repeated termination of the contract might adversely affect completion and commissioning of the project. The reply of the EE was not acceptable as the defaulting agency was allowed to continue the work even beyond nine years of the stipulated date of completion (January 2013) without taking any action and thereby depriving the beneficiaries of safe drinking water.

Further, the EE invited (August 2018) tender for the ancillary work to the WTP ‘Providing and laying of rising main and distribution of pipeline of the WTP at Srimantapur’. The ancillary work was taken up through separate agreement to ensure commissioning and use of the WTP because it was expected that the WTP would be

¹¹² M/s. Anir Engineers Inc., Kolkata.

¹¹³ To be maintained by the Division for each work as per para 28.7 of CPWD Manual 2007 (as adopted by State PWD) where nature and period of hindrances should be recorded.

¹¹⁴ Voucher No.14 dated 31 March 2022.

completed shortly. The work was awarded (November 2018)¹¹⁵ to a contractor¹¹⁶ at a tendered value of ₹ 58.08 lakh (*i.e.*, 12.51 *per cent* above the estimated cost of ₹ 51.62 lakh) with stipulation to complete the work within six months (*i.e.*, May 2019). The work commenced in November 2018 and was in progress (March 2023). The contractor was paid (January 2021) ₹ 51.06 lakh¹¹⁷ against the total value of work done up to 3rd RA Bill (March 2020). Further, the departmentally supplied materials worth ₹ 2.36 crore¹¹⁸ (**Appendix 3.3.1**) were also consumed in the work (laying of rising main and distribution pipelines) without completion of the main work. During joint physical verification (28 October 2022) with the departmental officials, Audit noticed that some components of the WTP remained incomplete¹¹⁹ as shown in **Photographs 3.3.1 to 3.3.4**.

	
Photograph 3.3.1: Bottom floor of intake well remained incomplete	Photograph 3.3.2: Operating System of Sluice Valve remained incomplete
	
Photograph 3.3.3: Mechanical work of inspection chamber remained incomplete	Photograph 3.3.4: Inspection chamber of sludge disposal remained incomplete

¹¹⁵ *vide* Agreement No. 02/EE/DWS/BLG/2019-20).

¹¹⁶ Md. Renu Hossain Mir, Khayerpur.

¹¹⁷ upto last Voucher No. 21 dated 11 January 2021.

¹¹⁸ As per the terms of the agreement, materials were issued departmentally with no cost to the contractor.

¹¹⁹ Intake well-Operating System of M.S Gate, railing and bottom floor; Flash mixer-motor installation; Clariflocculator- electrical and mechanical accessories; Rapid Gravity Filter House- Operating System of Sluice Valve, mechanical works of inspection chamber; *etc.*

Thus, the construction agency could not complete the construction of Water Treatment Plant even after lapse of 10 years from its stipulated completion date, but the Department did not take any penal action against the agency under the provisions of the agreement. This resulted in unfruitful expenditure of ₹ 5.50 crore¹²⁰. Besides, the objectives to provide iron free and adequate piped water supply to an estimated population of 15,377 at Srimantapur and its vicinities, remained unaccomplished.

In reply, the Government stated (September 2022) that the remaining work of WTP (12 *per cent* in respect of physical progress) would be completed within two months and also added that the ancillary works related to WTP “Providing & laying of rising main & distribution pipeline of WTP at Srimantapur” had been taken up for smooth distribution of treated water to the locality immediately after commissioning of the Water Treatment Plant.

The reply is not acceptable as the Department had not initiated any action to investigate the causes of delay and take proper action against the Agency.

It is recommended that -

- *The Government may fix responsibility to the delinquent authorities for not recovering damages under the provisions of the agreement with the construction agency for not completing the construction.*
- *The Department should ensure immediate completion of the project so that the intended benefit is extended to the beneficiaries/ population.*

PUBLIC WORKS (Roads and Building) DEPARTMENT

3.4 Extra expenditure

The Department irregularly cancelled the tender on grounds of non-submission of break-up of rates by the lowest bidder stating that the quoted rates were on the higher side despite L1 rate being lower than the cost analysis prepared by the Department. PWD accepted the tender at a higher rate in subsequent call resulting in extra expenditure of ₹ 1.51 crore.

Paragraph 20.4.3 and paragraph 20.4.3.1 of CPWD Works Manual, 2014 as adopted by State Government states that the tender accepting authority shall satisfy himself about the reasonability of rates before acceptance of the tenders. Reasonability of rates shall primarily be assessed based on justified rates. The justification of tenders should be prepared based on prevailing market rates only and the items used are of specified quantity and conform to standards/ specification laid down in the tender document. Paragraph 20.2 (1) *ibid* states that after opening of tender and preparation of a comparative statement, it will be sent by the Executive Engineer to the

¹²⁰ Payment of ₹ 2.63 crore made for WTP work *plus* ₹ 0.51 crore paid for the rising and distribution pipelines *plus* cost of materials amounting to ₹ 2.36 crore.

Superintending Engineer (SE)/ Chief Engineer (CE) (tender accepting authority) for detailed scrutiny. The market rates for preparation of justification will, however, be sent by the Executive Engineer.

Scrutiny (November 2021) of records of the Executive Engineer, Division-I, Public Works Department (Roads and Building) {PWD (R&B)} revealed that Chief Executive Officer, Agartala Smart City Limited accorded (January 2018) administrative approval and expenditure sanction for work ‘Improvement of road from Fire Brigade Chowmuhani to ICP¹²¹ under Agartala Smart City Mission’ and the 1st call of tender was invited (January 2018) for the work at an estimated cost of ₹ 36.41 crore (based on Tripura Schedule of Rate, 2017) and three bidders participated in the tender. The lowest bidder¹²² quoted ₹ 40.51 crore (*i.e.*, 11.25 *per cent* above the estimated cost of ₹ 36.41 crore put to tender). It was noticed from the records that Department prepared cost analysis which showed the probable cost of the work as 20.94 *per cent* above the estimated cost. Therefore, the Department submitted (April 2018) a proposal to Works Advisory Board (WAB) for its approval citing that the rate quoted by the lowest bidder was reasonable. The WAB deferred (June 2018) the proposal with an instruction to re-submit the same along with justification of rates quoted by the lowest bidder. But the Department in violation of provisions contained in Paragraphs 20.2(1), 20.4.3 and 20.4.3.1 of CPWD Works Manual, 2014 did not prepare justification of rates for re-submission to WAB; instead, it directed (June 2018) the bidder to submit item-wise analysis/ break up of rate in support of his quoted rates. In response, the bidder stated (July 2018) that his quoted rates were based on the cost of men and material prevailing at the time of submission of tender which would increase due to high inflationary trend in the market and also added that he was willing to execute the work at his quoted rate to maintain amiable relation with the Department and to safeguard the goodwill of the Government before the public at large. However, the Department instead of furnishing the justification of quoted rates to the WAB cancelled (July 2018) the tender on the ground that the lowest bidder had failed to submit breakup of his quoted rate and the rate seems to be in the higher side. The action taken by the Department was irregular because:

- i) as per the provisions of CPWD Works Manual, 2014, the Department should prepare the justification of rates quoted by the tenderer; and
- ii) as per cost analysis prepared by the Department, probable cost of the work was 20.94 *per cent* above the estimated cost and the rate quoted by the lowest bidder was 11.25 *per cent* above the estimated cost *i.e.*, well below the probable cost of the work as worked out by the Department.

After that, the Department invited second call of tender in July 2018. In the second call, the lowest bidder of the first call again became the lowest bidder with his quoted rate of ₹ 42.57 crore (*i.e.* 16.91 *per cent* above the estimated cost put to tender). The bidder submitted (December 2018) analysis of rates of the work on cost of principal

¹²¹ Integrated Check Post

¹²² Sri Shibu Saha

materials and labour as per the prevailing market trend in support of justification of his quoted rate in the second call. The Department in its proposal for acceptance of rates in the second call informed (January 2019) the WAB that the initial tender was cancelled (July 2018) on the ground that, the agency had failed to submit break-up of rates. The WAB accepted (February 2019) the tender of the second call at a negotiated rate of ₹ 42.39 crore (*i.e.* 16.41 *per cent* above the estimated cost put to tender).

The work was awarded (February 2019) with stipulated completion period of 24 months (March 2021). The work commenced in March 2019 and was in progress¹²³. ₹ 34.30 crore was paid¹²⁴ (upto February 2023) to the contractor for the value of work done up to 18th Running Account bill (February 2023).

Thus, due to improper acceptance of tender in subsequent call at a higher rate the Department had to bear extra liability of ₹ 1.88 crore (*i.e.* tender value as per agreement *minus* quoted rate in the first call), of which an extra expenditure of ₹ 1.51 crore¹²⁵ was already incurred (upto February 2023). Moreover, this delayed the project completion by over two years.

In reply, the Government stated (September 2022) that during submission of second call of tender for recommendation of WAB, the reasons for cancellation of the first call of tender was placed before WAB and ex-post-facto approval had been accorded against cancellation of the first call of tender.

The fact remains that the Department irregularly cancelled the tender for non-submission of break-up of rates by the lowest bidder stating that the quoted rates were on the higher side. Actually, the rate quoted by the lowest bidder was lower than the cost analysis prepared by the Department. However, it accepted the tender at a higher rate in subsequent call resulting in extra expenditure of ₹ 1.51 crore (till February 2023) and the project is still under progress.

It is recommended that the Department should fix responsibility on the concerned officers who cancelled the tender rather than furnishing the details to the WAB as required which led to extra expenditure and failed to ensure timely completion.

¹²³ 81 *per cent* as on 26 March 2023

¹²⁴ including extra items valued ₹ 0.33 crore

¹²⁵ Gross bill amount paid to agency *i.e.* ₹ 34.30 crore including contractor profit (16.41 *per cent*). Value of work done as per estimated cost in second call without contractor profit=₹ 29.22 crore. Therefore, extra expenditure incurred = ₹ 29.22 crore x (16.41 *per cent* as per negotiated rate in second call *minus* quoted rate in first call *i.e.*, 11.25 *per cent*)

ANIMAL RESOURCES DEVELOPMENT DEPARTMENT

3.5 Unfruitful expenditure

The Department took up (March 2018) Rural Infrastructure Development Fund assisted project financed by NABARD without proper planning and co-ordination in its implementation. The project was finally dropped after over two years without actually taking it up stating that the project was not required which rendered an expenditure of ₹ 0.93 crore on the project unfruitful.

Animal Resource Development Department (ARDD), Government of Tripura (GoT) submitted (August 2015) a Detailed Project Report (DPR) to Finance Department (FD), Government of Tripura for ‘Establishment of Pellet Feed Mill with production capacity of 10 MT per hour’ with the estimated project cost of ₹ 15 crore {₹ 14.25 crore (95 *per cent*) under Rural Infrastructure Development Fund (RIDF) Assistance and ₹ 0.75 crore as State share} during 2015-16. The Finance Department, GoT in turn sent the project proposal of ₹ 15 crore to the National Bank for Agriculture and Rural Development (NABARD) in October 2015 for consideration of sanction of project and funding under RIDF. Subsequently, the FD, GoT had sent (December 2015) two DPRs to the NABARD to setup (i) one Pellet Mill of 45 MTPD¹²⁶ costing ₹ 29.83 crore (ii) one Mineral Mixture Plant of 12 MTPD at a project cost of ₹ 0.27 crore under RIDF during 2015-16 on 10 acre of land owned by the ARDD at R. K Nagar Farm Complex¹²⁷ premises in West Tripura District. As earlier DPR was found inadequate for sanctioning loan as per NABARD guidelines, the ARDD requested (July 2016) NABARD for preparation of the DPR through NABARD Consultancy Services (NABCONS)¹²⁸ to setup (i) one Pellet Mill of 45 MTPD and (ii) one Mineral Mixture Plant of 12 MTPD at a project cost of ₹ 29.83 crore and ₹ 0.27 crore respectively under RIDF during 2015-16.

Test check (November 2020) of records of the Deputy Director, ARDD (Farm Complex), R. K Nagar Farm, West Tripura for the period from January 2015 to September 2020 revealed that the NABARD had sanctioned (March 2018) the project “Setting up of Pellet Feed Mill and Mineral Mixture Plant in West Tripura District of Tripura” at a cost of ₹ 22.66 crore with a stipulation to complete the project by 31 March 2020. NABARD sanctioned loan of ₹ 21.53 crore at 4.75 *per cent* interest per annum for a period of seven years from the date of drawal, including a grace period of two years with the State share of ₹ 1.13 crore. NABARD released (March 2018) ₹ 6.46 crore as 1st instalment. Of which, FD, GoT released (June 2019) ₹ five crore to the ARDD which was placed (June 2019) with the Executive Engineer, Engineering Cell of ARDD in Civil Deposit Accounts. The fund was not utilised and remained unspent (December 2022).

¹²⁶ Metric Ton Per Day

¹²⁷ About eight Km from the capital town, Agartala

¹²⁸ A wholly owned subsidiary engaged by the NABARD in providing consultancy in all spheres of agriculture and rural development and allied areas (<https://www.nabcons.com/services.aspx>)

As per Clause 2 (iii) (a) & (b) of the sanction order of the project, if the State Government fails to initiate the implementation of the project within a period of 12 months, the project will be treated as ‘Non Starter’. Further, the sanction for RIDF assistance will lapse if the project is not grounded within a period of 18 months from the date of sanction of the project.

Department requested (February 2019) Tripura Industrial Development Corporation Limited (TIDCL)¹²⁹ to take up the construction of the project. The TIDCL conveyed (March 2019) its consent for taking up the construction of the project and requested (July 2019) early placing of fund. However, the Director, ARDD informed (October 2019) the TIDCL that as per FD, GoT’s notification (September 2019), no advance could be placed to state/ central agencies without concurrence of FD and fund would be released only against requisition by the implementing agency as per progress of work and submission of bills of contractors. The ARDD moved FD for permission for placement of ₹ five crore to the TIDCL so that the TIDCL could start the process of calling and finalisation of tender and issuing of work order, *etc.* But, the FD instructed (October 2019) the ARDD to follow the FD’s notification (September 2019) and to move the FD for permission for placement of fund to TIDCL only after the work starts and on specific requisition against work done. The work could not be started by the TIDCL as fund was not placed at its disposal. Moreover, as per Clause 2 (iii) (a) & (b) of the sanction order of the proposed RIDF project, the project had become a ‘Non Starter’. The RIDF assistance sanctioned had lapsed as the project could not be grounded within a period of 18 months from the date of sanction of the project.

Thus, the Department took RIDF assisted project without proper planning and co-ordination for its implementation. The project became a ‘Non Starter’ and the funds sanctioned for RIDF assistance lapsed. The project was finally dropped (May 2020) by the Department stating that the project had lapsed and was not required. As a result, ₹ 0.77 crore was paid as interest on the fund drawn without actually taking up the project and ₹ 0.16 crore incurred for preparation of DPR for the project became unfruitful. Moreover, ₹ five crore released to the Executive Engineer, Engineering Cell of ARDD remained un-utilised (December 2022).

The Government stated (December 2022) that since the DPR was duly accepted and loan was sanctioned by NABARD against the DPR, it was clear that the expenditure of ₹ 0.16 crore incurred on preparation of DPR got fully fructified. The work could not be started though the Department had proposed to the FD for concurrence so that fund could be placed to the TIDCL in advance. As the project could not be started, it was decided to drop the project and to propose new project for construction of Veterinary Hospitals, Veterinary Dispensaries and Veterinary Sub-centres in all districts where needed. Thus, it was clear that there was no irregularity or omission on the part of ARDD on this issue.

¹²⁹ A State Government Public Sector Undertaking

The contention of the Government was not justifiable as the construction of the project could not be started and hence, the payment of ₹ 0.16 crore made for the preparation of the DPR turned out to be unfruitful. Moreover, the Government had to pay interest of ₹ 0.77 crore to NABARD for the loan sanctioned.

It is recommended that the government should establish a system of proper planning and implementation of any project before taking loan for the same to avoid undue payment of interest.

TOURISM DEPARTMENT

3.6 Wasteful expenditure

Injudicious decision of the Department to construct the roads without permission of wetland authority in Ramsar site of international importance violating the Wetland (Conservation and Management) Rules led to the wasteful expenditure of ₹ 1.75 crore¹³⁰ on construction and subsequent dismantling of the Ring Roads. The decision also reduced the water level and compromised the ecological balance of the Ramsar site.

Rule 4(1) (vi) of Wetland (Conservation and Management) Rules, 2010¹³¹ (subsequently amended in September 2017) provides that activity of any construction of a permanent nature except for boat jetties within fifty metres from the mean high flood level observed in the past ten years calculated from the date of commencement of these rules shall be prohibited within the wetlands. Rule 3(1) *ibid* provides that wetlands categorised as Ramsar Wetlands of International Importance under the Ramsar Convention shall be regulated under this rule.

Rudrasagar lake in Sepahijala District, Tripura was identified (November 2005) as Ramsar site¹³² and it received (February 2007) the status of wetland of international importance. The mission of the Ramsar Convention, as adopted by the Parties in 1999 and refined in 2002, is “the conservation and wise use of all wetlands through local and national actions and international cooperation, as a contribution towards achieving sustainable development throughout the world”.

The State Government constituted (May 2017) the Wetland Authority of Tripura (WAT) to co-ordinate and oversee the affairs related to wetland conservation, regulation and management under various statutes in force. The authority has 13 members with Minister, Forest Department being the Chairman, Minister, Science, Technology & Environment Department being the Co-Chairman and

¹³⁰ ₹ 1.43 crore on the partially constructed Ring Road and ₹ 31.84 lakh for removal of the partially constructed Ring Roads

¹³¹ which came into force from November 2010

¹³² The Ramsar Convention on wetlands is an inter-governmental treaty adopted on 2 February 1971 in Ramsar, Iran. The convention entered into force in 1975 and has 169 contracting parties, or member States, in all parts of the world. The “flagship” of the convention is the list of wetlands of international importance (the “Ramsar list”). Presently, the parties have designated for this list more than 2,220 wetlands for special protection as “Ramsar Sites”.

Additional Principal Chief Conservator of Forests (Planning & Development) is a member.

In October 2012, it was decided to construct the Ring Road surrounding Neermahal¹³³ by which tourist could walk and enjoy the beauty of Rudrasagar lake. Tourism Department, Government of Tripura (GoT) accorded (October 2013) administrative approval and expenditure sanction of ₹ 6.73 crore based on the estimates prepared by Public Works Department (Roads and Building) {PWD (R&B)} for construction of the Ring Roads covering total area of Rudrasagar lake and placed (between February 2014 and February 2016) ₹ 4.24 crore to PWD (R&B). However, permission for construction of roads at Rudrasagar lake from the Forest Department¹³⁴, GoT could not be furnished to Audit by the Forest and Tourism Departments. The scope of the works *inter alia* included (i) construction of diversion road from Pacharmarghat point to Rajghat crossing a portion of water body and touching the existing bank of the water body and to fill up the existing pond located nearby the Rajghat and (ii) construction of a Ring Road from Rajghat to Yubarajghat crossing a huge portion of water body and touching the existing bank of water body and to fill up the existing two ponds located near Sagarmahal. Details of the partially constructed Ring Roads are shown in **Table 3.6.1**.

Table 3.6.1: Details of the partially constructed Ring Roads

(₹ in crore)

Name of the work	Esti-mated cost	Date of issue of work order to the contractors	Scheduled completion date	Date of commencement	Total value of work done	Present status
Work No. 1 ¹³⁵	₹ 3.34	July 2016 ¹³⁶	July 2017	July 2016	₹ 1.25	Agreement closed (November 2020)
Work No. 2 ¹³⁷	₹ 6.48	December 2017 ¹³⁸	June 2019	January 2018	₹ 0.20	

Scrutiny (January 2021) of records of the Executive Engineer, PWD (R&B), Sonamura Division (EE) revealed that, against a Public Interest Litigation¹³⁹, the Hon'ble High Court of Tripura observed (February 2020) that the roads under construction had given access to the small vehicles upto the palace¹⁴⁰ site and the roads had divided the lake in parts leaving some parts totally dry giving imminent threat to Rudrasagar lake and directed (February 2020) to (i) immediately break down

¹³³ ‘Neermahal’ is the palace surrounded by the Rudrasagar lake is an important architectural, historical and tourism site.

¹³⁴ In Tripura, Forest Department is in charge of wetland development (including Ramsar site).

¹³⁵ Construction of Ring Road along the existing alignment of the Rudrasagar water reservoir-1st phase/ SH: formation, protection and soiling, etc. (Length 1,100 metre) portion from Rajghat to Pacharmarghat”

¹³⁶ M/s Sanjit Kr. Saha, agreement No. 30/CE/SE-IV/EE/SNM/2016-17.

¹³⁷ “Construction of Ring Road from Rajghat to Yubarajghat including widening and improvement of old Ring Road (500 metre)/ SH: Formation, soiling, protection wall, CD structures, etc. during the year 2016-17 (Length 1,750 metre)”

¹³⁸ M/s Ashutosh Bandyopadhyay, agreement No. 159/CE/SE-IV/ EE/ SNM/ PWD/ 2017-18

¹³⁹ WP(C)(PIL) No.5/2017

¹⁴⁰ ‘Neermahal’ palace surrounded by the Rudrasagar lake is an important architectural, historical and tourism site.

at least a portion of the roads and (ii) completely remove the roads within six months. As a result, the partially constructed Ring Roads were temporarily disconnected (February 2020) and the agreements of both the works were closed (November 2020). Against the total value of works done for ₹ 1.45 crore¹⁴¹, the agencies were paid (April 2019 and January 2020) ₹ 1.42 crore¹⁴². The balance fund of ₹ 2.82 crore (*i.e.*, fund placed by Tourism Department: ₹ 4.24 crore *minus* amount paid to the contractors: ₹ 1.42 crore) is lying unutilised with the State PWD.

For removal of earth of partially constructed Ring Roads, Tripura Tourism Development Corporation Limited¹⁴³ accorded (August 2020) administrative approval based on the estimate of ₹ 55.81 lakh prepared (August 2020) by the PWD (R&B) and the work was awarded (December 2020) to a contractor¹⁴⁴, at his tendered value of ₹ 48.76 lakh (*i.e.* one *per cent* below the estimated cost put to tender) with the stipulation to complete the work by five months (*i.e.*, June 2021). The contractor was paid (October 2021) ₹ 31.84 lakh against the value of work done for ₹ 31.84 lakh (upto March 2022). The status of partially constructed Ring Roads, during and after removal of earth from the Ring Roads are shown in **photographs 3.6.1 to 3.6.7**.

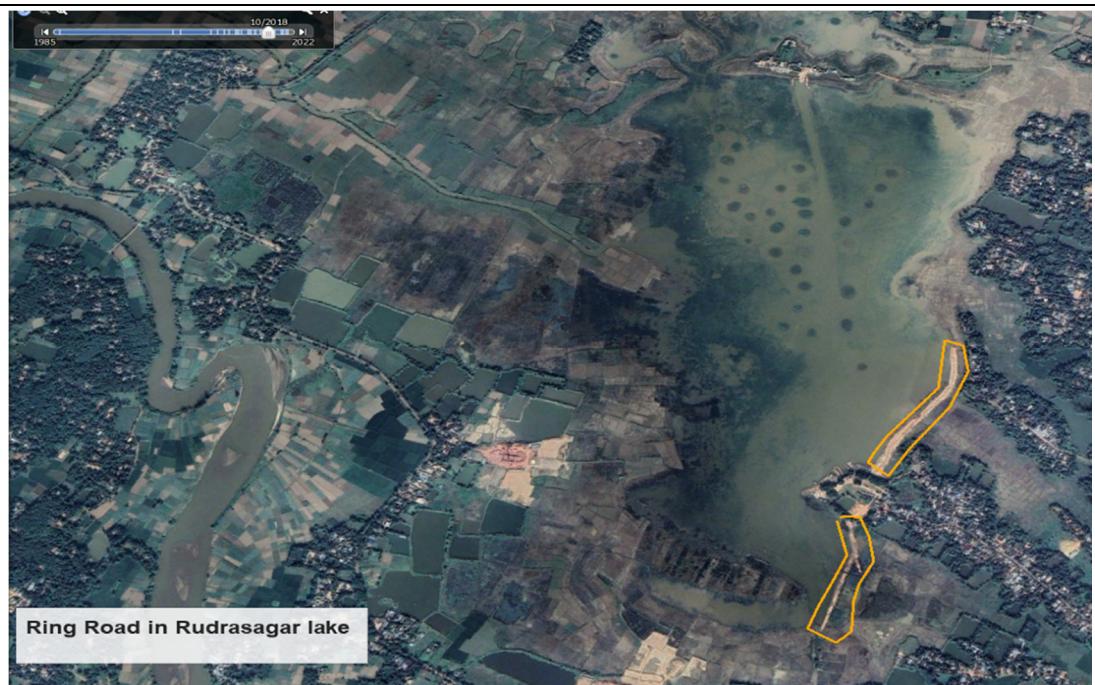
	
Photograph 3.6.1: Rajghat to Pacharmarghat (partially constructed)	Photograph 3.6.2: Rajghat to Yubarajghat (partially constructed)

¹⁴¹ Total value of work done for Work No. 1: ₹ 1.25 crore *plus* total value of work done for Work No. 2: ₹ 0.20 crore

¹⁴² ₹ 1.22 crore paid for Work No. 1 *plus* ₹ 0.20 crore paid for Work No. 2

¹⁴³ Government of Tripura undertaking

¹⁴⁴ Shri Nikhil Ch. De



Photograph 3.6.3: Partially constructed Ring Roads at Rudrasagar lake



**Photograph 3.6.4: Rajghat to Pacharmarghat
(during removal of earth)**

**Photograph 3.6.5: Rajghat to Yubarajghat
(during removal of earth)**



**Photograph 3.6.6: Rajghat to Pacharmarghat
(after removal of earth)**

**Photograph 3.6.7: Rajghat to Yubarajghat
(after removal of earth)**

In reply to an audit query (September 2022), the Principal Conservator of Forest, GoT informed (December 2022) that the depth of water decreased due to construction of the Ring Road and it disturbed the ecological balance at Rudrasagar lake.

The Government, while accepting the fact, stated (August 2022) that the decision to construct the Ring Road was taken for protection of the land of Neermahal Palace from illegal encroachment.

The contention of the Government was not acceptable because the project was in a Ramsar site of international importance and prior to commencing this massive project permission/ approval of the Forest Department/ wetland authority was necessary, which was not taken. The Forest Department was also at fault for not taking timely cognizance of this high visibility project which disturbed the ecological balance of the protected Ramsar site. Besides, Tourism Department had taken up the project in violation of Wetland (Conservation and Management) Rules, 2010. Moreover, the WAT had failed to perform its duty of overseeing the ongoing road construction work at Rudrasagar lake (a Ramsar site).

Therefore, injudicious decision of the Department to construct the roads without permission of wetland authority in Ramsar site of international importance violating the Wetland (Conservation and Management) Rules led to wasteful expenditure of ₹ 1.75 crore¹⁴⁵ on construction and subsequent dismantling of the Ring Roads. The decision also reduced the water level and compromised the ecological balance of Ramsar site.

It is recommended that -

- ***State Government should investigate the matter and take appropriate actions against the officials responsible for showing disregard to the established rules and procedures and not performing the duties and checks prescribed under the relevant rules.***
- ***The Government should also enforce the provisions of the rules to guard against the repetition of such mistakes in future.***
- ***Government should ensure that Forest Department is consulted before taking up any activity in wetlands/ Ramsar sites.***
- ***Government may also initiate action for conservation of wetlands in the State.***

¹⁴⁵ ₹ 1.43 crore on the partially constructed Ring Road and ₹ 31.84 lakh for removal of the partially constructed Ring Roads

CHAPTER IV: ECONOMIC SECTOR (State Public Sector Enterprises)

CHAPTER IV: ECONOMIC SECTOR (STATE PUBLIC SECTOR ENTERPRISES)

4.1 Functioning of State Public Sector Enterprises

4.1.1 Introduction

The State Public Sector Enterprises (PSEs) consist of State Government Companies and Statutory Corporations. The PSEs are established to carry out activities of commercial nature and occupy an important place in the State economy. As on 31 March 2022, there were 16 PSEs (including one non-working) in Tripura. The details of the PSEs in Tripura as on 31 March 2022 are given in **Table 4.1.1**.

Table 4.1.1: Total number of PSEs as on 31 March 2022

Type of PSEs	Working PSEs	Non-working PSEs ¹⁴⁶	Total
Government Companies ¹⁴⁷	14	1	15
Statutory Corporations	1	-	1
Total	15	1	16

Source: Finance Accounts 2021-22, Statement -19

None of these PSEs were listed on the Stock Exchange. During the year 2021-22, no new PSE was incorporated, and no existing PSE was closed down.

4.1.2 Investment in PSEs

4.1.2.1 State Government's investment in PSEs

The State's investment in its PSEs was by way of share capital/ loans and special financial support by way of revenue grants.

As on 31 March 2022, the investment of the State Government (capital and long-term loans) in 16 PSEs was ₹ 1,871.58 crore¹⁴⁸ as per details given in **Table 4.1.2**.

Table 4.1.2: Details of State's investment in PSEs

Year	Equity Capital	Long term Loans	Total
2021-22	1609.18	262.40	1871.58
2017-18	1391.24	206.30	1597.54

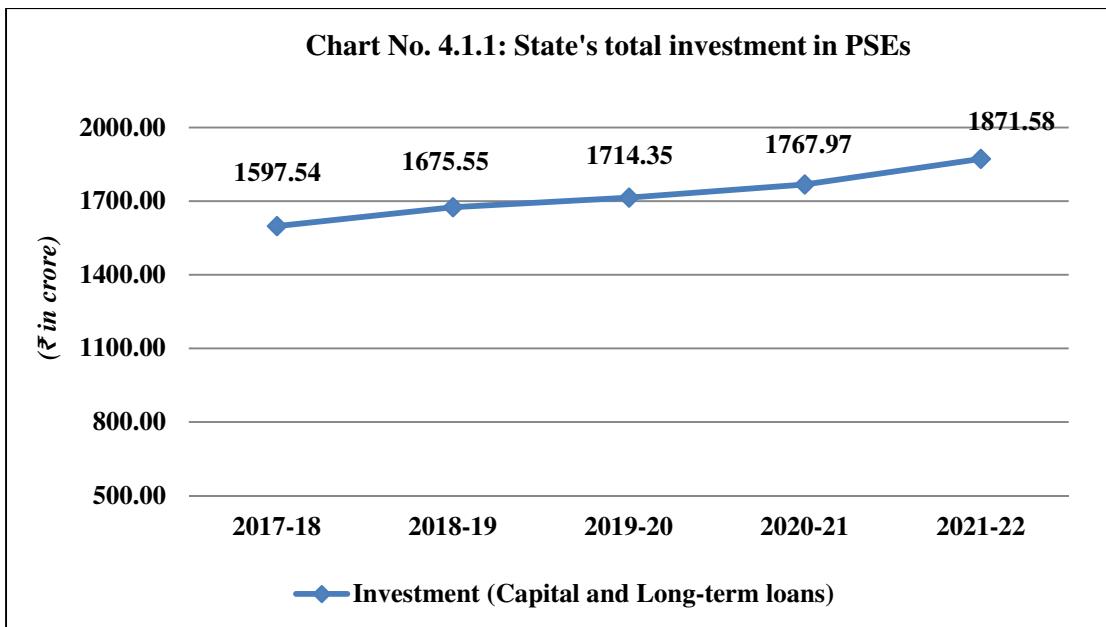
The State Government investment as on 31 March 2022 consisted of 85.98 *per cent* towards capita 1,14.02 *per cent* in long-term loans as against 87.09 *per cent* (capital)

¹⁴⁶ Non-working PSEs are those which have ceased to carry on their operations.

¹⁴⁷ Government companies include Other Companies referred to in Section 139(5) and 139(7) of the Companies Act, 2013.

¹⁴⁸ Investment figures are provisional and as provided by the PSEs excepting three PSE (Sl. No. A.8, A.9 and A.14 of *Appendix 4.1.1*), investment figures for which have been adopted from their finalised accounts for 2021-22.

and 12.91 *per cent* (long-term loans) as on 31 March 2018. A graphical presentation of State Government investment in PSEs during last five years (2017-18 to 2021-22) has been given in **Chart 4.1.1**.



As can be seen from **Chart 4.1.1**, the State Government's investment in PSEs during the last five years showed an increasing trend. The State's investment grew by 17.15 *per cent* from ₹ 1,597.54 crore in 2017-18 to ₹ 1,871.58 crore in 2021-22.

During 2021-22, out of 14¹⁴⁹ working PSEs where State Government had made direct investment, nine PSEs incurred loss (₹ 143.62 crore) and five PSEs earned profit (₹ 2.44 crore) as per their latest finalised accounts (**Appendix 4.1.1**). None of the five profit making PSEs had declared any dividend. There was no recorded information about the existence of any specific policy of the State Government regarding payment of dividend by the PSEs.

The State Government's investment (historical value) in PSEs had eroded by 4.84 *per cent* in 2021-22, and the accumulated losses (₹ 324.16 crore) of four PSEs¹⁵⁰ had completely eroded the State's investment (₹ 184.81 crore) in their paid-up capital, as per their latest finalised accounts.

4.1.2.2 Total Sector-wise investment in PSEs

Details of the total investment of State Government and Other Stakeholders (Central Government, Holding Companies, Banks, Financial Institutions, *etc.*) in PSEs under various important sectors at the end of 31 March 2018 and 31 March 2022 have been given in **Table 4.1.3**.

¹⁴⁹ Excluding Tripura Natural Gas Company Limited, which had no direct investment from the State Government.

¹⁵⁰ Serial No. A4, A5, A13 and B1 of **Appendix 4.1.1**.

Table 4.1.3: Sector-wise details of total investments¹⁵¹ in PSEs

(₹ in crore)

Name of Sector	Government/ Other Companies		Statutory Corporations		Total Investment	
	2017-18	2021-22	2017-18	2021-22	2017-18	2021-22
Power	1034.19	1299.63	0.00	0.00	1034.19	1299.63
Manufacturing	358.69	481.80	0.00	0.00	358.69	481.80
Financing	144.62	144.62	0.00	0.00	144.62	144.62
Service	120.84	190.83	163.03	163.96	283.87	354.79
Agriculture & Allied	69.31	92.92	0.00	0.00	69.31	92.92
Miscellaneous	8.32	32.77	0.00	0.00	8.32	32.77
Total	1735.97	2242.57	163.03	163.96	1899.00	2406.53

Source: PSEs data

It can be seen from **Table 4.1.3** that as compared to 2017-18, the combined investment of State Government (₹ 1,871.58 crore) and Other Stakeholders (₹ 534.95 crore) increased significantly during 2021-22 in the power sector (₹ 265.44 crore), manufacturing sector (₹ 123.11 crore) and service sector (₹ 70.92 crore).

The increase in investment under the power sector was due to the additional borrowings (₹ 265.34 crore¹⁵²) availed by power sector companies from various sources and addition of one new power sector company (Tripura Power Generation Limited) with equity of ₹ 0.10 crore during the period (2017-22).

The investment in manufacturing sector increased (₹ 123.11 crore) due to additional equity contribution provided by the State Government to Tripura Jute Mills Limited (₹ 104.21 crore) and Tripura Small Industries Corporation Limited (₹ 18.90 crore) over the period of four years (2017-22).

Similarly, the investment in the service sector increased mainly due to additional equity contribution (₹ 70.25 crore) provided by the State Government to Tripura Handloom and Handicrafts Development Corporation Limited (₹ 69.07 crore) and Tripura Road Transport Corporation (₹ 1.18 crore) during the said period.

4.1.3 Reconciliation with Finance Accounts

The figures in respect of equity and loans provided by the State Government as per the records of PSEs should agree with the corresponding figures appearing in the Finance Accounts of the State. In case of differences in the figures, the PSEs concerned and the Finance Department should carry out reconciliation of differences. The position in this regard as on 31 March 2022 is given in **Table 4.1.4**.

¹⁵¹ Investment figures are provisional and as provided by the PSEs excepting the PSEs, which had finalised their up-to-date accounts at the end of the respective year (*viz.* 2017-18 and 2021-22).

¹⁵² State Government = ₹ 56.35 crore, Central Government = ₹ 232.42 crore and Others = - ₹ 23.43 crore

Table 4.1.4: Equity, loans, guarantees outstanding as per the Finance Accounts *vis-à-vis* records of PSEs

(₹ in crore)

Outstanding in respect of	Amount as per Finance Accounts	Amount as per records of PSEs	Difference
Equity	1547.23	1609.18	61.95
Loans	106.90	262.40	155.50
Guarantee	357.47 ¹⁵³	100.00	257.47

Source: Finance Accounts 2021-22 and PSEs records

As on 31 March 2022, there were unreconciled differences in the figures of equity (₹ 61.95 crore), loan (₹ 155.50 crore) and guarantee (₹ 257.47 crore) as per two sets of records. The differences in equity occurred in respect of 12 PSEs¹⁵⁴ falling under Agriculture and allied sector (three PSEs), service sector (four PSEs), manufacturing sector (two PSEs), power sector (two PSEs) and finance sector (one PSE). The difference in guarantee figures related to one power sector PSE (Tripura State Electricity Corporation Limited).

As regards Loan figures, the Finance Department disburses the loans to various Departments of the State Government for different sectoral activities and booked the amount sector-wise in the Finance Accounts. In turn, the Departments disburse these loans to respective PSEs functioning under their administrative control. Hence, PSE-wise figures of State Government loans provided to various PSEs are not available in the State Finance Accounts. However, the major portion (₹ 106.75 crore) of the State Government loan figure booked in the Finance Accounts pertained to Tripura State Electricity Corporation Limited (₹ 106.60 crore) and Tripura Road Transport Corporation (₹ 0.15 crore).

Though the Principal Secretary, Finance Department, Government of Tripura as well as the Management of the PSEs concerned were appraised regularly about the differences impressing upon the need for early reconciliation, no significant progress was noticed in this regard.

The State Government and the PSEs concerned may take concrete steps to reconcile the differences in a time-bound manner. The Government should correct the system of financing the PSEs and the Finance Accounts be updated.

4.1.4 Special support and guarantees to PSEs during the year

The State Government provides financial support to PSEs in various forms through annual budgetary allocations. The summarised details of budgetary outgo towards equity, loans and grants/ subsidies in respect of PSEs for the three years ended 2021-22 are given in **Table 4.1.5**.

¹⁵³ This represented the Guarantees outstanding against the Loans availed by Tripura State Electricity Corporation Limited.

¹⁵⁴ PSEs at Sl. Nos. A.1, A.2 and A.4 to A.12 and B.1 of **Appendix 4.1.1**

Table 4.1.5: Details regarding budgetary support to PSEs

(₹ in crore)

Particulars	2019-20		2020-21		2021-22	
	No. of PSEs	Amount	No. of PSEs	Amount	No. of PSEs	Amount
Equity capital outgo from budget	5	49.89	6	52.34	6	46.86
Loans given from budget	-	-	-	-	1	56.36
Grants/ subsidy from budget	4	83.82	2	71.18	4	120.71
Total Outgo¹⁵⁵	9	133.71	8	123.52	10	223.93
Guarantees issued	-	-	-	-	1	100
Guarantee commitment	-	-	-	-	-	-

Source: PSEs records

It can be seen from **Table 4.1.5** that, the State Government had provided a total budgetary support of ₹ 223.93 crore to PSEs during 2021-22, which was higher by ₹ 90.22 crore (67 *per cent*) as compared to the financial support provided during 2019-20.

The major beneficiaries of budgetary outgo during 2021-22 were Tripura State Electricity Corporation Limited (loan: ₹ 56.36 crore, grant/ subsidy: ₹ 54.00 crore), Agartala Smart City Limited (grant/ subsidy: ₹ 51.04 crore), Tripura Jute Mills Limited (equity: ₹ 18.99 crore), Tripura Road Transport Corporation (grant/ subsidy: ₹ 15.27 crore) and Tripura Handloom and Handicrafts Development Corporation Limited (equity: ₹ 14.92 crore).

4.1.5 Accountability framework

The audit of the financial statements of a Company in respect of financial years commencing on or after 1 April 2014 is governed by the provisions of the Companies Act, 2013 (Act) and audit of the financial statements in respect of financial years that commenced earlier than 1 April 2014 continued to be governed by the Companies Act, 1956. The new Act has brought about increased regulatory framework, wider management responsibility and higher professional accountability.

4.1.5.1 Statutory Audit/ Supplementary Audit

Statutory Auditors appointed by the Comptroller and Auditor General of India (C&AG), audit the financial statements of a Government Company. In addition, C&AG conducts the Supplementary Audit of these financial statements under the provisions of Section 143 (6) of the Act.

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

¹⁵⁵ Actual number of PSEs, which received equity, loans, grants/subsidies from the State Government

in terms of Section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 33(2) of the Road Transport Corporations Act, 1950.

4.1.5.2 Role of Government and Legislature

The State Government exercises control over the affairs of these PSEs through its administrative departments. The Government appoints the Chief Executive and Directors on the Board of these PSEs.

The State Legislature also monitors the accounting and utilisation of State Government investment in the PSEs. 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 required 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.

4.1.6 Arrears in finalisation of accounts

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

Timely finalisation of accounts is important for the State Government to assess the financial health of the PSEs and to avoid financial misappropriation and mismanagement. Persistent delay in finalisation of accounts is fraught with the risk of fraud and leakage of public money going undetected apart from violation of the provision of the Companies Act, 2013.

Table 4.1.6 provides the details relating to finalisation of accounts by working PSEs as of 30 September 2022.

Table 4.1.6: Position relating to finalisation of Accounts of working PSEs

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
1.	Number of working PSEs	14 ¹⁵⁶	14	15 ¹⁵⁷	15	15
2.	Number of Accounts finalised during the year	12	16	16 ¹⁵⁸	13	18
3.	Number of Accounts in arrears	23 ¹⁵⁹	21	24	26	23
4.	Number of Working PSEs with arrears in Accounts	13	12	13	14	12
5.	Extent of arrears (number in years)	1 to 4 years	1 to 4 years	1 to 4 years	1 to 5 years	1 to 6 years

As could be noticed from **Table 4.1.6** that the accounts of only three¹⁶⁰ out of 15 working PSEs were up-to-date as on 30 September 2022. Remaining 12 working PSEs had a backlog of total 23 accounts for periods ranging from one to six years. The oldest Accounts in arrears was since 2016-17 (six Accounts), which related to ‘Tripura Horticulture Corporation Limited’ as detailed in **Appendix 4.1.1**.

The administrative departments concerned have the responsibility to oversee the activities of these entities and to ensure that their accounts are finalised and adopted by the PSEs within the stipulated period.

The Principal Accountant General (Audit), Tripura had been taking up the matter regularly with the PSEs and the administrative departments concerned for liquidating the arrears of accounts of PSEs. However, the State Government and the PSEs concerned could not address the issue to clear all pendency of accounts of the PSEs in a time bound manner.

4.1.7 Placement of Separate Audit Reports

Timely placement of (Separate Audit Reports) SARs in the State Legislature is important to ensure timely reporting on the functioning of the Corporation to the stakeholders and fix accountability of the Management for its performance.

Tripura Road Transport Corporation (TRTC) was the only Statutory Corporation in the State of Tripura covered under the audit purview of C&AG. The Accounts of TRTC have been finalised upto 2019-20 and Separate Audit Reports (SARs) of the C&AG on these Accounts have also been issued. However, the SARs on the Accounts of TRTC have been placed in the State Legislature upto the accounting year 2016-17 (23 March 2020) while the SARs for subsequent three years from 2017-18 to 2019-20 (issued on 30 September 2022) were pending for placement in the State Legislature.

¹⁵⁶ Includes Agartala Smart City Limited which was incorporated on 18 November 2016

¹⁵⁷ Includes Tripura Power Generation Limited which was incorporated on 28 January 2015

¹⁵⁸ Includes four accounts of Tripura Power Generation Limited (2015-16 to 2018-19)

¹⁵⁹ Includes two accounts of Agartala Smart City Limited (2016-17 and 2017-18)

¹⁶⁰ Tripura Natural Gas Company Limited, Tripura Power Generation Limited and Tripura State Electricity Corporation Limited.

Recommendations:

- a. *The State Government may set up a special cell to oversee the clearance of arrears of accounts and set the targets for individual PSEs, which may be monitored by the cell;*
- b. *The State Government may ensure that existing vacancies in the accounts department of PSEs are timely filled up with persons having domain expertise and experience; and*
- c. *The PSEs may get the figures of equity and loans reconciled with the State Government Departments and arrear of accounts are cleared.*

4.1.8 Investments made by State Government in PSEs whose accounts are in arrears

The State Government had invested ₹ 63.86 crore in six PSEs (equity: ₹ 63.86 crore and loans: Nil) during the years for which these PSEs had not finalised their accounts as detailed in **Table 4.1.7**.

Table 4.1.7: Investment by State Government in PSEs having accounts in arrears

(₹ in crore)

Sl. No.	Name of PSE	Accounts finalised upto	Accounts pending finalisation	Investment by State Government during the period of arrears	
				Equity	Loans
1	Tripura Horticulture Corporation Limited	2015-16	2016-17 to 2021-22	4.70	0.00
2	Tripura Tea Development Corporation Limited	2020-21	2021-22	4.35	0.00
3	Tripura Rehabilitation Plantation Corporation Limited	2018-19	2019-20& 2020-21	6.00	0.00
4	Tripura Jute Mills Limited	2020-21	2021-22	18.99	0.00
5	Tripura Small Industries Corporation Limited	2018-19	2019-20 to 2021-22	14.90	0.00
6	Tripura Handloom and Handicrafts Development Corporation Limited	2020-21	2021-22	14.92	0.00
Total				63.86	0.00

In the absence of accounts and their subsequent audit, it could not be verified if the investments made and the expenditure incurred have been properly accounted for and the purpose for which the amount was invested was achieved or not.

The Government may consider not giving further financial assistance to the PSEs having backlog of Accounts until the accounts are made as current as possible.

The Government may consider setting up a special cell under the Finance Department to oversee the expeditious clearance of arrears of accounts of PSEs. Where there is lack of staff expertise, Government may consider outsourcing the work relating to preparation of accounts and take punitive action against Company Management responsible for arrears of accounts.

4.1.9 Performance of PSEs as per their latest finalised accounts

The financial position and working results of working PSEs as per their latest finalised accounts as on 30 September 2022 are detailed in **Appendix 4.1.1**. **Table 4.1.8** provides the comparative details of working PSEs turnover and State GSDP for a period of five-year ending 2021-22.

Table 4.1.8: Details of working PSEs-turnover vis-à-vis GSDP

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Turnover ¹⁶¹	1011.51	1,024.88	1289.82	1742.31	1878.68
GSDP ¹⁶²	43,715.80	49,823.32	54,151.12	54,415.12	64,778.08 (P)
Percentage of Turnover to GSDP	2.31	2.06	2.38	3.20	2.90

As can be seen from **Table 4.1.8** that the turnover of the working PSEs and the GSDP have shown an increasing trend during all the years under reference. On the other hand, year-wise percentage of State PSE-turnover to GSDP had decreased during two out of five years (2018-19 and 2021-22). This was mainly due to the fact that the growth of PSE-turnover during 2018-19 and 2021-22 was not commensurate with the pace of increase in the GSDP during the said two years.

The increase in State PSE-turnover during 2019-20 (₹ 264.94 crore), 2020-21 (₹ 452.49 crore) and 2021-22 (₹ 136.37 crore) was mainly driven by the significant growth of ₹ 215.32 crore (2019-20), ₹ 454.34 crore (2020-21) and ₹ 94.36 crore (2021-22) in the turnover of one power sector company (Tripura State Electricity Corporation Limited).

4.1.9.1 Key parameters

Some other key parameters of PSEs performance as per their latest finalised accounts as on 30 September of the respective year are given in **Table 4.1.9**.

¹⁶¹ Turnover of working PSEs as per their latest finalised accounts as on 30 September of respective year

¹⁶² GSDP figures as per MoSPI

Table 4.1.9: Key parameters of PSEs

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Debt	298.96	299.50	491.01	532.56	770.73
Turnover ¹⁶³	1011.51	1,024.88	1289.82	1742.31	1878.68
Debt/ Turnover ratio	0.30:1	0.29:1	0.38:1	0.31:1	0.41:1
Interest payments	1.43	1.21	6.97	12.23	14.40
Accumulated losses	969.73	1,028.84	1,120.93	1,055.58	1,181.86 ¹⁶⁴

Debt-Turnover Ratio

A low debt-to-turnover ratio (DTR) demonstrates a good balance between debt and income. Conversely, a high DTR can signal of having too much of debt against the income of PSEs from core activities. Thus, the PSEs having lower DTR are more likely to comfortably manage their debt servicing and repayments.

PSE Debt

It can be noticed from **Table 4.1.9** above that during the period of five years (2017-22), the PSEs debt had increased by ₹ 471.77 crore (157.80 *per cent*) from ₹ 298.96 crore (2017-18) to ₹ 770.73 crore (2021-22). The major increase in the PSE debts was during 2019-20 (₹ 191.51 crore) and 2021-22 (₹ 238.17 crore). This was mainly attributable to the increase of ₹ 196.60 crore (2019-20) and ₹ 235.40 crore (2021-22) in the long term debts of Tripura State Electricity Corporation Limited. A major portion (98.89 *per cent*) of PSE debts during 2021-22 pertained to Tripura State Electricity Corporation Limited (₹ 633.77 crore) and Tripura Industrial Development Corporation Limited (₹ 128.41 crore).

It can further be seen from **Table 4.1.9** that during 2017-22, the PSE Turnover had grown by ₹ 867.17 crore (85.73 *per cent*) from ₹ 1,011.51 crore (2017-18) to ₹ 1,878.68 crore (2021-22). However, more than 83 *per cent* (₹ 1,562.76 crore) of PSE Turnover during 2021-22 was contributed by one power sector PSE (Tripura State Electricity Corporation Limited).

During the five years (2017-22), the Debt to Turnover Ratio has increased from 0.30:1 (2017-18) to 0.41:1 (2021-22), which indicated deteriorated position of PSEs in servicing and repayment of their long-term debts as compared to previous years.

During 2017-22, the accumulated losses of PSEs had also increased by ₹ 212.13 crore (21.88 *per cent*) from ₹ 969.73 crore (2017-18) to ₹ 1,181.86 crore (2021-22), which was a drain on the financial resources of the State. More than 92 *per cent*

¹⁶³ Turnover of working PSEs as per their latest finalised accounts as on 30 September of the respective year

¹⁶⁴ Overall accumulated losses of 15 working PSEs after taking into account the accumulated losses of 11 PSEs (₹ 1,442.41 crore) and accumulated profits of 4 PSEs (₹ 260.55 crore).

(₹ 1,097.87 crore) of the overall accumulated losses of PSEs during 2021-22 (₹ 1,181.86 crore) was contributed by three PSEs¹⁶⁵.

4.1.9.2 Erosion of capital due to losses

The aggregate paid-up capital and accumulated losses of 15 working PSEs as per their latest finalised accounts as on 30 September 2022 were ₹ 1,626.91 crore and ₹ 1,181.86 crore respectively (**Appendix 4.1.1**).

Analysis of investment and accumulated losses of these PSEs revealed that the accumulated losses (*net of free reserves*) of four working PSEs (₹ 324.16 crore) had completely eroded their paid-up capital (₹ 184.81 crore) as detailed in the **Table 4.1.10**.

Table 4.1.10: PSEs with erosion of paid up capital

(₹ in crore)

Name of PSE	Latest finalised accounts	Paid up capital	Accumulated losses
Tripura Road Transport Corporation	2019-20	163.96	288.04
Tripura Industrial Development Corporation Limited	2020-21	16.17	25.37
Tripura Rehabilitation Plantation Corporation Limited	2018-19	4.58	10.58*
Agartala Smart City Limited	2020-21	0.10	0.17
Total		184.81	324.16

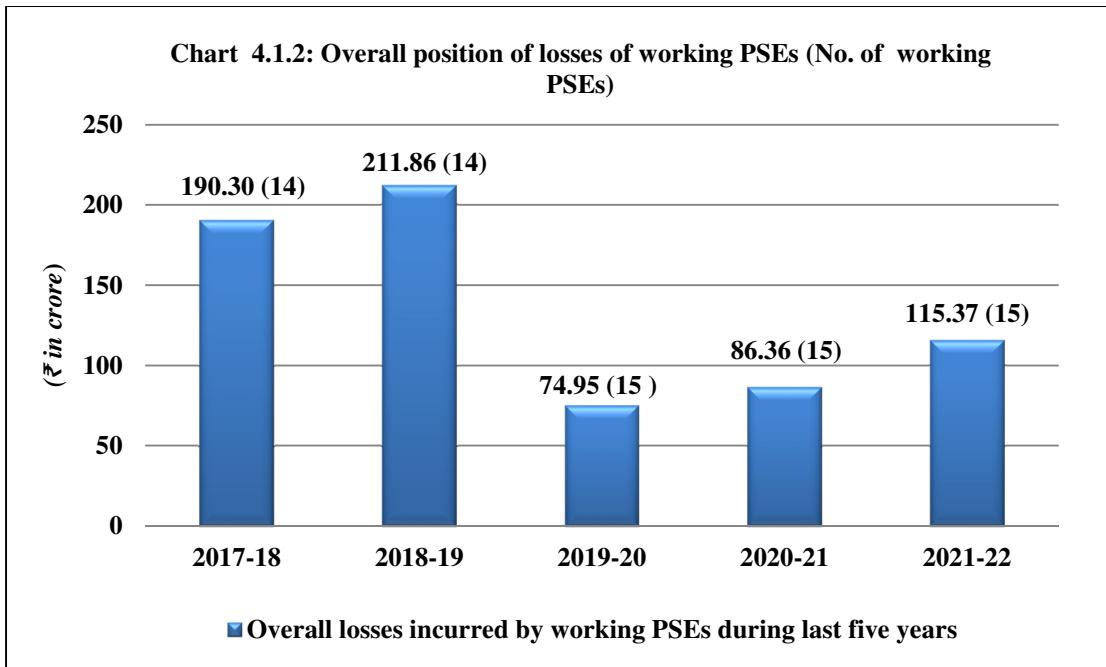
*net after adjusting 'free reserves' of ₹ 0.12 crore.

Accumulation of huge losses by above PSEs had eroded public wealth, which is a cause of serious concern and the State Government needs to review the working of these PSEs to either improve their profitability or close their operations.

The overall position of losses¹⁶⁶ incurred by working PSEs during 2017-18 to 2021-22 are depicted in **Chart 4.1.2**.

¹⁶⁵ Tripura State Electricity Corporation Limited (₹ 434.89 crore: net after free reserves), Tripura Jute Mills Limited (₹ 374.94 crore) and Tripura Road Transport Corporation (₹ 288.04 crore)

¹⁶⁶ As per the latest finalised accounts of working PSEs as on 30 September of the respective year



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

From **Chart 4.1.2**, it can be seen that the working PSEs incurred losses during all the five years under reference. The losses of working PSEs were mainly attributable to heavy losses incurred by the power sector PSE during these years, which ranged between ₹ 156.96 crore (2017-18) and ₹ 102.10 crore (2021-22).

During 2019-20 the losses of PSEs decreased by ₹ 136.91 crore (64.62 per cent) while during 2021-22, PSE losses again increased by ₹ 29.01 crore (33.59 per cent). The variation in the losses of working PSEs was caused mainly due to decrease of ₹ 133.25 crore (2019-20) and increase of ₹ 45.53 crore (2021-22) in the losses of one power sector PSE (Tripura State Electricity Corporation Limited) during these years.

During the year 2021-22, out of 15 working PSEs, six PSEs earned an aggregate profit of ₹ 28.25 crore and nine PSEs incurred loss of ₹ 143.62 crore. The details of major contributors to overall profits and losses of working PSEs are given in **Table 4.1.11**.

Table 4.1.11: Major contributors to profits and losses of working PSEs

Name of PSE	Latest finalised accounts	Profit (+)/ loss (-) (₹ in crore)
Tripura Natural Gas Company Limited	2021-22	(+) 25.81
Tripura State Electricity Corporation Limited	2021-22	(-) 102.10
Tripura Jute Mills Limited	2020-21	(-) 22.78
Tripura Small Industries Corporation Limited	2018-19	(-) 7.98

4.1.9.3 Return on Capital Employed

Return on Capital Employed (ROCE) is a profitability metric that measures the long term profitability and efficiency of the total capital employed by a company. Companies create value when they generate returns on the capital employed. ROCE is an important decision metric for long term lenders. ROCE is calculated by dividing a company's earnings before interest and taxes (EBIT) by the capital employed¹⁶⁷.

During 2021-22, the overall capital employed in 15 working PSEs as per their latest accounts was ₹ 1,276.97 crore while the ROCE of the PSEs ranged between (-) 425.79 *per cent* (Tripura Jute Mills Limited) and (+) 20.82 *per cent* (Tripura Natural Gas Company Limited). Further, out of 15 working PSEs, only five PSEs¹⁶⁸ had positive ROCE (**Appendix 4.1.1**).

4.1.10 Return on Investment on the basis of Present Value of Investment

The Rate of Real Return (RORR) measures the profitability and efficiency with which equity and similar non-interest bearing capital have been employed, after adjusting them for the time value. To determine the Rate of Real Return on Government Investment (RORR), the investment of State Government¹⁶⁹ in the form of equity, interest free loans and grants/ subsidies given by the State Government for operational and management expenses *less* disinvestments (if any) has been considered, and indexed to their Present Value (PV) and summated. The RORR is then calculated by dividing the ‘profit after tax’ (PAT) by the sum of the PV of the Government investment.

During 2021-22, out of 15¹⁷⁰ working PSEs, nine PSEs incurred loss (₹ 143.62 crore) and only six PSEs earned profits¹⁷¹ (₹ 28.25 crore) (**Appendix 4.1.1**). On the basis of return on historical value, the State Government investment eroded by 4.84 *per cent* during 2021-22. On the other hand, the Rate of Real Return where the present value of investment is considered, the State Government investment eroded by 1.86 *per cent* as shown in **Appendix 4.1.2**. This difference in the percentage of investment erosion was on account of adjustments made in the investment amount for the time value of money.

4.1.11 Winding up of non-working PSEs

As on 31 March 2022, there was only one non-working PSE (*viz.* Tripura State Bank Limited), which had been non-functional since 1971. The said PSE was in the process of liquidation under Section 248 of the Companies Act, 2013. Since the PSE was neither contributing to the State economy nor meeting the intended objectives of its formation, the liquidation process to wind up this PSE needs to be expedited.

¹⁶⁷ **Capital employed** represents Shareholders' Fund (Net worth) *plus* Long Term Borrowings, where Shareholders' Fund = ‘Paid up share capital’ *plus* ‘free reserves and surplus’ *minus* ‘accumulated losses’ *and* ‘deferred revenue expenditure’.

¹⁶⁸ PSEs at Sl. No. A.2, A.3, A.11, A.12 and A.14 of **Appendix 4.1.1**

¹⁶⁹ As per the records of PSEs

¹⁷⁰ One PSE (Tripura Power Generation Limited) did not commence its commercial operations.

¹⁷¹ As per the latest finalised accounts of working PSEs as on 30 September 2022

4.1.12 Impact of Audit Comments on Annual Accounts of PSEs

During October 2021 to September 2022, 12 working Companies had forwarded 15 accounts to the Principal Accountant General (Audit), Tripura. Nine accounts of seven companies were selected for supplementary audit during the year while Non-Review Certificates (NRC) were issued against remaining six accounts of five companies. The audit reports of Statutory Auditors appointed by the C&AG and the supplementary audit conducted by the C&AG indicated that the quality of maintenance of State PSE 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 4.1.12**.

Table 4.1.12: Impact of audit comments on working Companies

(₹ in crore)

Sl. No.	Particulars	2019-20		2020-21		2021-22	
		No. of accounts	Amount	No. of accounts	Amount	No. of accounts	Amount
1.	Decrease in profit	0	0.00	1	0.11	4	7.05
2.	Increase in loss	3	4.25	4	0.75	3	11.87
3.	Non-disclosure of material facts	0	0.00	1	150.37	0	0.00
4.	Errors of classification	2	217.51	0	0.00	0	0.00

During the year, the Statutory Auditors had given qualified certificates on 13 accounts and disclaimer on two accounts. There were nine instances of non-compliance with the Accounting Standards in three accounts. The audit comments were based on the non-compliance with IND AS-1 (Presentation of Financial Statements), IND AS-2 (Inventories), IND AS-7 (Statement of Cash Flows), IND AS-16 (Property, Plant and Equipment), IND AS-20 (Accounting for Government Grants and Disclosure of Government Assistance), IND AS-33 (Earnings per Share), IND AS-109 (Financial Instrument) and AS-15 (Revenue from contract with customers).

The only Statutory Corporation in the State (*viz.* Tripura Road Transport Corporation) for which the C&AG is the sole auditor, had forwarded three accounts (2017-18 to 2019-20) during the reporting period to the Principal Accountant General (Audit), Tripura. All the three accounts of the Corporation have been audited and Separate Audit Reports (SARs) issued for the accounting year upto 2019-20.

4.1.12.1 Gist of some of the important comments of the statutory auditors and CAG in respect of accounts of the PSEs are as under:

Tripura Small Industries Corporation Limited (2018-19)

- As per the provisions of Accounting Standard 6, ‘depreciation accounting’ applies to all depreciable assets except certain assets including the Livestock. Contrary to this, the Company charged depreciation on Livestock (bullocks),

which accumulating to ₹ 0.02 crore as on 31 March 2019. This resulted in the understatement of ‘Tangible Assets’ and overstatement of ‘Accumulated Losses’ to the same extent.

Tripura State Electricity Corporation Limited (2021-22)

- ‘Liabilities for Deposit Works’ was overstated by ₹ 8.80 crore (net) due to carrying forward of prior period balances (debit: ₹ 3.55 crore and credit: ₹ 12.35 crore) since 2020-11 without supporting details/ confirmation and hence, the same should have been written off. This resulted in overstatement of ‘Loss for the year’ to the same extent.
- ‘Capital Work-in-Progress (CWIP)’ included ₹ 49.70 crore, being the cost of various assets created and ‘put to use’ over the years under various projects/ schemes, which should have been transferred to ‘Property, Plant and Equipment’ in terms of the declared *Significant Accounting Policies* of the Company. This resulted in overstatement of CWIP by ₹ 49.70 crore with corresponding understatement of “Property Plant and Equipment” to the same amount.

4.1.13 Follow up action on Audit Reports

4.1.13.1 Submission of Explanatory notes

The Reports of the C&AG 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, Government of Tripura had issued (July 1993) instructions to all administrative departments to submit replies/ explanatory notes to paragraphs/ performance audits included in the Audit Reports of the C&AG within a period of three months of their presentation to the 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 4.1.13**.

Table 4.1.13: Explanatory notes not received (as on 30 September 2022)

Year of the Audit Report (Commercial/ PSEs)	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
2014-15	23-03-2016	1	2	Nil	2
2015-16	15-03-2017	1	Nil	1	Nil
2016-17	23-11-2018	1	1	1	1
2017-18	30-08-2019	1	4	1	4
2018-19	17-03-2022	0	2	0	2
Total		4	9	3	9

From **Table 4.1.13**, it can be seen that out of 13 paragraphs/ performance audits, explanatory notes to 12 paragraphs/ performance audits in respect of three departments, which were commented upon, were awaited (September 2022).

4.1.13.2 Discussion of Audit Reports by COPU

The status of performance audits and paragraphs relating to PSEs that appeared in the State Audit Reports and discussed by the COPU as on 30 September 2022 was as given in **Table 4.1.14**.

Table 4.1.14: Performance audits/ paragraphs featured in State Audit Reports vis-à-vis discussed by COPU as on 30 September 2022

Audit Report Year	Number of performance audits/ paragraphs			
	Appeared in Audit Reports		Discussed by COPU	
	Performance audits	Paragraphs	Performance audits	Paragraphs
2012-13	1	3	1	2
2013-14	1	3	Nil	Nil
2014-15	1	2	Nil	Nil
2015-16	1	Nil	Nil	Nil
2016-17	1	1	Nil	Nil
2017-18	1	4	Nil	Nil
2018-19	0	2	Nil	Nil
Total	6	15	1	2

4.1.13.3 Compliance to Reports of COPU

Action Taken Notes (ATNs) to 49 recommendations pertaining to latest 10 Reports of the COPU presented to the State Legislature between November 2010 and February 2015 have not been received (September 2022) as indicated in **Table 4.1.15**.

Table 4.1.15: Compliance to COPU reports

Sl. No.	COPU Report Number	Date of Placement in the State Assembly	Based on Audit Report for the year	Total no. of recommendations in COPU report	No. of recommendations where ATNs not received
1	41	01.11.2010	2000-01	5	5
2	42		2006-07	3	3
3	43		2002-03	8	8
4	44		1989-90	9	-
5	45	06.03.2012	2006-07	8	8
6	46		2007-08	5	5
7	47		2007-08	1	1
8	48		On spot study tour by COPU at TFDPC	5	5
9	49	25.02.2014	2008-09	10	10
10	50	20.02.2015	2004-05	4	4
Total				58	49

The above Reports of COPU contained recommendations in respect of compliance audit paragraphs pertaining to five departments of the State Government, which appeared in the Reports of the C&AG for the years 1989-90 to 2008-09.

Recommendation

State Government should review and revamp the mechanism of responding to audit observations. The Government may ensure that explanatory notes to audit paragraphs/ performance audits and ATNs on the recommendations of COPU are provided as per the prescribed time schedule and the loss/ outstanding advances/ overpayments flagged in audit recovered within the prescribed period to enable accountability for public finances.

INDUSTRIES AND COMMERCE DEPARTMENT

(Tripura Industrial Development Corporation Limited)

4.2 Subject Specific Compliance Audit on “Project management by Tripura Industrial Development Corporation Limited”

4.2.1 Introduction

Tripura, the third-smallest State in the country, lies in a geographically isolated location in India, has only one major highway, National Highway-8, connects it with the rest of the country, covers 10,491.69 km² out of which about 60 per cent area is hilly and forested.

The economy of Tripura can be characterised by the geographical isolation and communication bottlenecks, high rate of poverty, low capital formation, inadequate infrastructure facilities, slow industrialisation and high unemployment.

State Government is committed towards its vision of making Tripura a preferred destination for industrial and trade activities, thereby affording to State and its people (a) Economic development and improved living standards (b) Better employment & self-employment opportunities and (c) Optimal utilisation of natural and physical resources. The total number of Industrial Estates (IEs) in Tripura as on 31 March 2021 stood at 15 and the same is illustrated in the given map.



Industrial Estates (IE) in Tripura: (1) Bodhjungnagar IE (A), (2) R. K Nagar IE (B), (3) A. D Nagar IE (C), (4) Badharghat IE (D), (5) Dukli IE (E), (6) Tulakana IE (F), (7) Nagicherra IE (G), (8) IIDC Jalefa IE (H), (9) IIDC Sarasima IE (I), (10) Mulberry Extension Centre IE (J), (11) Mission Tilla IE (K), (12) IIDC Dewanpasa IE (L), (13) Dhajanagar IE (M), (14) Kumarghat IE (N) and (15) IIDC Lalchari IE (O)

4.2.2 Role of Tripura Industrial Development Corporation Limited

Industries and Commerce Department, Government of Tripura (GoT) {hereinafter referred to as Department} is the nodal Department for industrialisation in the State. Department discharged its functions through its nodal agency Tripura Industrial Development Corporation Limited (TIDCL). TIDCL was incorporated in 1974 under Companies Act, 1956 with an authorised share capital of ₹ 20 crore. TIDCL is also the State Implementing Agency (SIA) for execution of the Centrally Financially Assisted (CFA) Infrastructural Projects in the State.

4.2.3 Audit Objectives, Sample, Scope and Methodology

The audit of TIDCL was conducted with emphasis on Project Management issues relating to the execution of two¹⁷² Centrally Financially Assisted (CFA) Micro and Small Enterprises-Cluster Development Programme (MSE-CDP) scheme of the Ministry of Micro, Small and Medium Enterprises (MSME), Government of India (GoI) during May-June 2022. The audit objective was to get a reasonable assurance that;

- a. the said projects were conceived/ conceptualised by way of sound planning;
- b. the projects were executed efficiently and effectively so as to keep a check on unwarranted time and cost over-run;
- c. macros/ outcomes/ intended benefits of infrastructure creation projects in the State were duly achieved, and
- d. TIDCL was financially sound by its Internally Generated Fund (IGF) and/ or by budgetary support so as to avoid the cascading effect/ derailment, if any, of other infrastructure creation projects undertaken by it.

The present audit covered the examination of the project management issues in respect of execution of two infrastructure creation projects namely (a) setting up of a new Industrial Estate (IE)/ up-gradation of existing Kumarghat IE project and (b) setting up of a new Industrial Estate (IE)/ up-gradation of existing Badharghat IE by the Tripura Industrial Development Corporation Limited (TIDCL). Examination of the project management involved scrutiny/ appraisal of the activities of TIDCL right from the conceptualisation/ act of conceiving the said projects, tendering process, execution of the project and monitoring mechanism involved therein. Besides, the audit process also involved examination of the adequacy of financial position as well as financial commitments of TIDCL towards the smooth execution of other infrastructural projects undertaken by it.

4.2.4 Audit Criteria

Audit findings were benchmarked against the criteria sourced from the following;

- i) MSME project guidelines and sanction orders;
- ii) Industrial and land allotment policies of Government of Tripura;
- iii) Terms and conditions of allotment/ lease agreement between TIDCL and allottees;
- iv) General Financial Rules (2017), Central Vigilance Commission (CVC) Guidelines, Circulars/ pronouncements made by the Department of Expenditure, Ministry of Finance (MoF), Government of India (GoI), and
- v) Civil works related provisions (CPWD manuals, Contract Agreements).

¹⁷² (a) Setting up of a new Industrial Estate (IE)/ up-gradation of existing Kumarghat IE project and (b) Setting up of a new Industrial Estate (IE) project/ up-gradation of existing Badharghat IE project.

4.2.5 Audit Findings

During audit, it was observed that the project DPRs were not based on actual site visit and after conducting feasibility studies. Further, the engagement of contractors as well as Project Management Consultants (PMCs) through selected tendering process do not provide level playing field to everyone. Lastly, the Government did not provide timely budgetary support to TIDCL. These findings are discussed in succeeding paragraphs:

4.2.5.1 Project Management

The Department with an objective to encourage micro and small enterprises in the State and upgrade them to the next higher level by providing robust infrastructure facilities, had conceived (January 2017) setting up of integrated infrastructure development centres at various locations¹⁷³ within Tripura under (MSE-CDP).

- a. MSME, GoI accorded (January 2017) final approval for setting up of a new Industrial Estate (IE)/ up-gradation of existing Kumarghat IE at a project cost of ₹ 9.65 crore with the respective shares of GoI and GoT being ₹ 6.38 crore and ₹ 3.27 crore. The Package-I of the project, even after an expiry of 51 months from scheduled date of completion as on March 2023, was incomplete while the Package-II work was completed with a delay of six months on 30 June 2019. The Kumarghat IE project suffered a total cost overrun of ₹ 2.97 crore from the contracted cost.
- b. MSME had also accorded (August 2013) final approval for setting up of a new IE/up-gradation of the existing Badharghat IE at a project cost of ₹ 8.27 crore with the respective shares of GoI and GoT being ₹ 6.62 crore and ₹ 1.65 crore. The Project was finally completed with a time over run of over two years and with a total cost overrun of ₹ 3.18 crore from the contracted cost.

The implementation of IE projects was undertaken by TIDCL, being the State Implementing Agency (SIA).The scope of the “Up-gradation of the Kumarghat and Badharghat IE” projects, their intended benefits, stages of implementation of the projects, their scheduled date of completion, etc. are enumerated in **Appendix 4.2.1**.

Audit observed that the execution of both industrial estate projects *i.e.* Kumarghat IE project and Badharghat IE project suffered from several poor project management issues which resulted in huge deviations thereby leading to significant cost over-runs from the contracted costs. Besides, the said two projects also suffered significant time over-runs of over two years. The poor project management issues involved in execution of the said two IE projects are discussed below.

i. Deficient Planning

The deficiencies noticed in audit in respect of the test checked projects are as under.

¹⁷³ Bodhjungnagar IE, R.K. Nagar IE, A.D. Nagar IE, Badharghat IE, Sarashima, Dhwajanagar, Dewanpasha, Mission Tilla, Lalchari, Kumarghat IE and Jalefa IE.

A. Kumarghat IE project: Several instances of deficient planning was observed in execution of the said project as a result of which there were huge deviations from the scope of agreement aggregating to ₹ 2.36¹⁷⁴ crore (*i.e.* to the extent of 34 *per cent* of the total contracted cost), the details of which are enumerated as under;

- The total deviations made in Package-I alone was to the extent of 43.40 *per cent* of the contracted amount and the same aggregated to ₹ 1.02 crore. The deviations in respect of the Package-I work comprised of extra items for repair of eight existing sheds in the Kumarghat IE.
- The total deviations in respect of Package-II was 28.57 *per cent* of the contracted amount aggregating to ₹ 1.34 crore. The deviations in respect of Package II work comprised of extra items in respect of (a) 5,000 GPH Iron Removal Plant, (b) Submersible pump along with deep tube well (c) WBM¹⁷⁵ grading with stone aggregates in the road work, and (d) Construction of two numbers of Pre-Engineered Building (PEB) sheds.
- Further, TIDCL, after the completion of only Package-II of the project on 30 June 2019, had undertaken (September 2019) the repairs and renewal works in respect of existing sheds and barracks in the IE namely shed No. 9 & barrack No. 01, 02, 04 and 05, the estimated cost in respect of which stood at ₹ 25.31 lakh.

In respect of Package - II road work, failure was noticed not only on the part of the Project Management Consultant (PMC) *i.e.* IL&FS CDI, but also on the part of the TIDCL to (a) envisage the requirement of the renewal of existing services in the IE, namely, repair of the existing sheds and barracks, (b) envisage the construction of the road (suited to the frequent plying of numbers of heavy commercial vehicles) with the stone chips/ aggregates which is strong, durable and load-bearing in nature and (c) for other extra items. These were indicative of deficient planning.

B. Badharghat IE project: The implementation of the Badharghat IE project was marred by the deficient planning on the part of the TIDCL *ab initio* since several instances of inadequate assessment of the requirement/ infrastructure related works were noticed therein.

¹⁷⁴ ₹ 1.02 crore incurred towards repairs & renewals of eight numbers of industrial sheds *plus* Extra items' work under Package-II *i.e.* (a) 5000 GPH Iron Removal Plant (₹ 12,98,000) *plus* Submersible pump along with deep tube well (₹ 7,87,805) *plus* WBM Grading with stone aggregates in respect of road work (₹ 34,28,715) *plus* Construction of two PEB sheds (₹ 78,63,916)

¹⁷⁵ Means Water Bound Macadam Roads whose wearing course exists of clean crushed aggregates, mechanically interlocked by rolling and bound together with filler material and water and laid on a well compacted course base.

As a consequence of faulty planning not only on the part of the PMC but also on the part of TIDCL, huge deviations from the scope of agreement aggregating to ₹ 2.24¹⁷⁶ crore from the contracted cost was observed.

The overall deviation in the execution of the Badharghat IE project was to the extent of 34.62 *per cent* of the total contracted cost. The said deviations aggregating to ₹ 2.24 crore was attributable to failure on the part of both TIDCL as well as the PMC to envisage the construction of the Reinforced Concrete Cement (RCC) retaining wall, construction of approach roads, earth works and construction of cement concrete road with Granular Sub-Base (GSB) with well graded materials two layers 150 mm earth, *etc.*

As a result of deficient planning, the extra works outside the scope of the project component *viz.* (a) Reinforced Concrete Cement (RCC) retaining wall, (b) construction of approach roads, (c) earth works and (d) construction of cement concrete road with Granular Sub-Base (GSB) with well graded materials two layers 150 mm earth, *etc.* valuing ₹ 93.86 lakh were executed. Besides, other miscellaneous extra item work/ substitute item works valuing ₹ 2.24 crore was executed.

ii. Restricted tendering process

CVC Guidelines dated 9 July 2003, *inter alia*, states that the “Open Tender” system (that is, invitation to tender by public advertisement) should be used as a general rule in all cases in which the estimated value of demand is ₹ 50,000 and above.

Rule 161 of the General Financial Rules, 2017 (GFR 2017), *inter alia*, states that invitation to tenders by advertisement should be used for procurement of goods of estimated value of ₹ 25 lakh and above.

However, Rule 162 of the GFR 2017, *inter alia*, provides that purchase through Limited Tender Enquiry may be adopted even where the estimated value of the procurement is more than ₹ 25 lakh, in the following circumstances:

- a.** The competent authority in the Ministry or Department certifies that the demand is urgent, and any additional expenditure involved by not procuring through advertised tender enquiry is justified in view of urgency. The Ministry or Department should also put on record the nature of the urgency and reasons why the procurement could not be anticipated.
- b.** There are sufficient reasons, to be recorded in writing by the competent authority, indicating that it will not be in public interest to procure the goods through advertised tender enquiry.

¹⁷⁶ ₹ 1,95,45,946 on account of extra items of work *i.e.* (a) Earth work, (b) RCC retaining wall, (c) Boundary wall, (d) RCC road works and (e) Construction of PEB sheds *plus* ₹ 81,093 (on account of substitute items’ work *plus* ₹ 27,72,961 (being balance expenditure incurred on electrical and other works).

- c. The sources of supply are definitely known and possibility of fresh source(s) beyond those being tapped is remote.

Scrutiny of tendering process in the test checked projects revealed the following.

A. Kumarghat IE project: In respect of the Package-I of the project, it was observed that TIDCL, without ensuring adherence to the checklists prescribed under the provisions of Rule 162 of the GFR 2017 (*i.e.* securing justifications from the concerned Department pertaining to the urgency of demand, *etc.*), resorted (May 2017) to the restricted tendering process.

The restricted tendering process, in the instant case, seriously limited the competition. As such, the contractor's L1 bid was *27 per cent* of the estimated cost which was exorbitant and on a higher side.

Moreover, the fact remains that the said contractor, in respect of the Package-I work, could not complete the work even after the expiry of four years from the scheduled time completion stipulated for the said Package-I of the project.

Thus, restricted tendering process, in the instant case, failed to expedite the timely completion on the project and failed to arrest unwarranted cost - escalations.

B. Badharghat IE project: It was observed that TIDCL, without ensuring adherence to the checklists prescribed under the provisions of Rule 162 of the GFR 2017, accorded (December 2014) approval for restricted tendering process in respect of civil component as well as electrification component of the project work on the ground of urgency of the work.

Due to the restricted tendering process, the contractor's L1 bid in respect of both the component of the project *i.e.* civil as well electrification component work was *25 per cent* and *27.90 per cent* of the estimated cost respectively which was exorbitant and on the higher sides.

Badharghat project was completed with an inordinate delay of over two years.

Thus, restricted tendering process, in the instant case, failed to expedite the timely completion on the project and failed to arrest unwarranted cost - escalations.

iii. Failure to construct the Effluent Treatment Plant (ETP) as per the DPR

It was noticed in Kumarghat IE project that TIDCL failed to complete the Kumarghat IE project in consonance with the Detailed Project Report (DPR) and as envisaged in the technical sanction accorded for the said project.

The reasons, if any, for omission of the construction of the ETP (being one of the vital components for any modern IE project was not placed on records.

As such, TIDCL incurred an undue liability of ₹ 79.50 lakh towards the construction of the ETP in the Kumarghat IE project.

iv. Irregularities in respect of grant of work for extra item work to the same contractor instead of award of the work for the same vide invitation of a separate and distinct tender

CVC Guidelines dated 5 February 2004, *inter alia*, states that the post award amendments issued by the organisations, at times recommended by the consultants, without taking into account the financial implications, favours the contractors. Such post award deviations without financial adjustments are unwarranted and against the principles of competitive tendering.

A. Kumarghat IE project: Work orders for total deviations aggregating to ₹ 2.36 crore in respect of extra items of work was accorded to the same contractors without inviting tenders in respect of the same. This was irregular in nature since it did not entail the TIDCL, the benefit of price competitiveness. Besides, such practices also didn't ensure transparency in the project management process.

B. Badharghat IE project: Work orders for total deviations aggregating to ₹ 2.24 crore in respect of extra items of work was accorded to the same contractors without inviting tenders in respect of the same. This was irregular in nature. Besides, such practices also didn't ensure transparency in the project management process.

v. Undue favour to the PMC/ irregular selection of the consultant

Para 11.3 of “General Instructions on Procurement and Project Management” issued by the Ministry of Finance, Government of India dated 29 October 2021, *inter alia*, states that wherever applicable, the role of Project Management Consultant (PMC) should be clearly defined in the contracts. Deployment of the PMC does not absolve the project executing authority of the responsibility to supervise the quality and timelines of the contracts.

Further, CVC Guidelines dated 5 February 2004, *inter alia*, states that the post award amendments issued by the organisations, at times recommended by the consultants, without taking into account the financial implications, favours the contractors. Such post award deviations without financial adjustments are unwarranted and against the principles of competitive tendering.

A. Kumarghat IE project: PMC, by virtue of their expertise are required to conceive, plan and execute a Project in such a manner that it always entails economical costs and time savings.

However, failure on the part of the PMC to envisage the requirement for the renewal of existing services in the IE namely (a) repair of the existing sheds and barracks, (b) envisage the construction of the road (suited to the frequent plying of numbers of heavy commercial vehicles) with the stone chips/aggregates and (c) to provide for the same in the tender documents *ab initio* tantamounted to deficient services on their part. This resulted in huge deviations of ₹ 2.36 crore.

However, TIDCL failed to take any actions against the PMC because of absence of a penalising provision for deficient services in the terms of engagement. This resulted in extension of undue benefit to the PMC.

B. Badharghat IE project: In the Badharghat IE project, the haste in the appointment of PMC by way of invitation of spot quotations, instead of tendering process resulted in selection of an inefficient consultant.

The consultant while preparing the estimates for the project did not take into consideration the prevailing site-conditions which warranted the construction of (a) Reinforced Concrete Cement (RCC) retaining wall, (b) approach roads, (c) earth works and (d) construction of cement concrete road with Granular Sub-Base (GSB) materials which are essential requisites for the purpose of development of a modern industrial estate project equipped with security and safety. Failure to do so was indicative of deficiency in services on the part of the PMC.

Deficient services rendered on the part of the consultant resulted in need for execution of extra works thereby leading to significant cost over runs aggregating to ₹ 2.24 crore.

vi. *Undue favour to the contractor by granting non-interest bearing Mobilisation Advance*

CVC Circular/ Guidelines dated 10 April 2007 which, *inter alia*, provides that interest-free Mobilisation Advance (MA) should be discouraged. However, if the management feels its necessity in specific cases, then it should be clearly stipulated in the tender document. In such exceptional circumstance, the MA should be accorded with the approval if the Board of Directors of the TIDCL.

It was, however, noticed in Badharghat IE project that TIDCL failed to safeguard its financial interest since it granted Non-Interest bearing Mobilisation Advance of ₹ 54 lakh to the contractor without the prior approval of the Board of Directors of the TIDCL. This was in violation of the CVC Guidelines which resulted in extension of undue benefit to the contractor.

vii. *Time-overrun/ delay in completion of the project*

A. Kumarghat IE project: The project suffered significant time-overrun of 51 months in respect of Package-I work & time-overrun of six months in respect of Package-II work.

The scheduled time of completion of the Package I of the project work was four months from the date of agreement (4 September 2017) *i.e.*, 3 January 2018. However, it was observed that the contractor had applied (June 2019) for time extension up to 30 July 2019 after an expiry of a period of 17 months from the date of the scheduled time of completion. The Package-I project work, even after expiry of 50 months, was incomplete as on March 2023.

Further, the Package-II work was completed with a time-overrun of six months on 30 June 2019 from the scheduled time completion date of 2 January 2019.

The delays were mainly attributable to (a) poor management of the project, (b) the time taken in execution of extra items of work as well as (c) due to normal hindrances in execution of the project.

B. Badharghat IE project: The project suffered significant time-overrun of over two years. The scheduled time completion of the said project from the date of final approval of the project was 14 February 2016. However, it was observed that the civil component work of the said project was completed on 29 March 2018 with a time overrun of more than two years. Further, the contractor in respect of the civil component of the project work had applied for time extension of 777 days on account of time required for the execution of the extra items of work and normal hindrances.

viii. Cost over-run of the project from the contracted costs

A. Kumarghat IE project: Poor Project Management of Kumarghat IE Project resulted in deviation to an extent of ₹ 2.36 crore and cost overrun from the approved project cost by ₹ 60.56 lakh¹⁷⁷ aggregating to a cost escalation of ₹ 2.97 crore¹⁷⁸ over and above the contracted cost.

B. Badharghat IE project: As a result of deficient planning as well as faulty execution of the aforementioned IE project, the said project had deviations aggregating to ₹ 2.24 crore and cost over-run of ₹ 93.86¹⁷⁹ lakh aggregating to cost overrun of ₹ 3.18¹⁸⁰ crore *vis a vis* the contracted amount.

ix. Non-realisation of the macro outcomes/intended benefits of the project

A. Kumarghat IE project: It was noticed that after the expiry of a period of almost three years, only two plots of the 29 allottable sheds could be allotted to the Industrial Units (IU) till date. The IUs are yet to start commercial operations till date. Further, the two Pre-Engineered Building (PEB) sheds too are unallotted and unused to the IUs till date.

Thus, the vision of generating additional 231 direct employment with the unit turnover of ₹ 14.20 crore, as estimated (collectively), at 100 *per cent* occupancy could not be achieved till date even after four years of completion of the Package-II of the Project.

¹⁷⁷ Being the cost over-run of ₹ 60.56 lakh worked out on the basis of the excess expenditure of ₹ 35.25 lakh already incurred by the TIDCL towards the road work *plus* the undue liability aggregating to ₹ 25.31 lakh towards the repairs & renewal of the sheds & barracks

¹⁷⁸ ₹ 2.97 crore = Deviations aggregating to ₹ 2.36 crore *plus* expenditure of ₹ 60.56 lakh borne by TIDCL in excess of the approved project cost

¹⁷⁹ i.e. Total expenditure of ₹ 9.65 crore incurred *minus* Approved project cost of ₹ 8.72 crore = ₹ 93 lakh

¹⁸⁰ ₹ 3.18 crore = Total expenditure of ₹ 9.65 crore incurred on the project *minus* contracted cost of ₹ 6.47 crore

B. Badharghat IE project: Till date, of the 14 sheds, only seven numbers of sheds have been allotted. Further, of the 27 new plots so developed, only five plots have been allotted to the industrial units till date.

Of the aforementioned 12 allottees, only seven industrial units are functional while the other five industrial units are under implementation till date. Further, total employment generated by the functioning units was 74 and the total expected turnover as on date stood at ₹ 2.79 crore.

Thus, the vision of generating additional 215 direct employment with the unit turnover of ₹ 5.36 crore, as estimated (collectively), at 100 *per cent* occupancy could not be achieved even after almost four years of completion.

Thus, poor project management of the MSME “Up-gradation of the Kumarghat & Badharghat Industrial Estate” projects resulted in significant deviations/ cost overruns ranging from ₹ 2.97 crore to ₹ 3.18 crore from the contracted costs. Besides, the said two projects also suffered time over run of over two years. The additional financial burden was borne by the Government of Tripura (GoT) (₹ 4.60 crore) and TIDCL (₹ 1.54 crore¹⁸¹). This inefficient project management has led to an increase in the loss¹⁸² of the TIDCL by ₹ 1.54 crore and an extra burden of the exchequer of ₹ 4.60 crore.

The TIDCL stated (September 2022) that, in respect of the Kumarghat IE project, the Jhama brick aggregate in the road-work was considered to reduce the project cost. As such, movement of heavy vehicles was not envisaged. Subsequently, in order to facilitate the movement of trucks with heavy boulders, it was decided to change the road constructing material from Jhama brick aggregate to stone aggregate. The TIDCL further stated that time over-run as well as cost over-run of the project was mainly attributable to the execution of extra items’ work and other normal hindrances in execution. The extra items were executed after taking due approval from the Board of Directors of the TIDCL.

The TIDCL, in respect of the Badharghat IE project, stated (September 2022) that in the course of execution, it was observed that connectivity road from NH-8 to inside of industrial complex was also absolutely necessary for proper utilisation of costly lands. The site profile of the industrial area is slightly elevated from the adjacent private land. Therefore, in order to fix the alignment of the new road, it was absolutely necessary to build a retaining wall to prevent the road from collapsing. Hence, deviations and extra items were prepared, and the works were executed after obtaining approval of the Board of Directors of the TIDCL.

The Government stated (September 2022) that the audit views regarding deficient planning leading to time and cost overrun may be strictly followed by TIDCL and as such TIDCL management has been advised accordingly. The TIDCL has also been advised to not to engage contractors through restricted tendering process, avoid extra

¹⁸¹ ₹ 60.56 in respect of Kumarghat IE project *plus* ₹ 93.86 lakh in respect of Badharghat IE project

¹⁸² Accumulated losses of TIDCL as on 31 March 2021 is ₹ 25.37 crore.

items' work/ substitute items' work by way of proper planning, ensuring strict adherence to time schedule and to avoid instance of undue favour to contractor by granting non-interest bearing mobilisation advance.

4.2.5.2 Budgetary support from the State Government

The object clause of the Memorandum of Association (MoA) of the TIDCL, *inter alia*, provided for “to establish, construct and manage industrial estates at places selected by the State Government for the purpose of facilitating the location of industries therein and make the same available for industrial undertakings to establish industries in such areas and to take all necessary actions which, in the opinion of the TIDCL, is likely to promote or advance the industrial development of Tripura and India.

The mission statement of the Memorandum of Understandings (MoU) signed between the TIDCL and the Industries and Commerce Department, GoT provided for “To act as a catalyst in the industrial development process in the State, by financing industrial projects, developing industrial infrastructure and taking up such other activities”. Besides, the agreed objectives in the said MoU, *inter alia*, also provided for, managing the cash flows in an efficient manner.

Scrutiny of the records revealed the following.

- a) For the purpose of up-gradation of industrialisation in the State, Government of Tripura decided (March 2001) to expand industrial infrastructure facilities in the existing industrial estates. Accordingly, it was decided (March 2001) to acquire more land as available adjacent/ nearby of IEs. In compliance with the decision of the State Government, land acquisition proposal was initiated (April 2008) by the Land Acquisition (LA) Collector, West Tripura and South Tripura Districts.
- b) Initially, the proposal was processed for acquisition of land for Bodhjungnagar, R.K Nagar, Dukli, Tulakona-Uttar Champamura and Srimantapur Land Customs (LC) station. Acquisition of land was also considered for widening of road from Banikya Chowmuhani to Bodhjungnagar Industrial Complex.
- c) As per the demand of LA Collector, West Tripura District, Industries and Commerce Department placed (December 2007 to March 2011) a tentative amount of ₹ 19.32 crore against various LA cases for payment of compensation to the land-owners. Subsequently, after due observance of all the formalities and the completion of LA process, the land was handed¹⁸³ over to the Department for development of IEs. The process of LA and subsequent handing over of land continued up to the financial year 2011-12.

¹⁸³ A total of 167.62 acres of land (comprised in the Bodhjungnagar area & R K Nagar Area) was handed over by the LA collector to the Industries & Commerce Department, GoT during the period 12 July 2001 to 30 October 2004. Further, in Sarasimha, a total of 54.97 acres of land was handed over to the TIDCL on 30 September 2011.

Further examination of the records revealed that:

- a) Dissatisfied with the compensation amount awarded by the State Government, many land-owners filed¹⁸⁴ cases in LA court. The Hon'ble court in its decree increased the compensation amount from time to time and on case to case basis in respect of 96 LA cases aggregating to ₹ 45.48 crore and ordered the Industries and Commerce Department, GoT to pay the additional amount to landowners.
- b) As regards, the LA compensation, TIDCL with the consent of the Board of Directors (BoD) in the meeting dated 13 May 2021, pursued for the budgetary/ financial support with the Department since it is merely the SIA for the furtherance of the goals of industrialisation in the State on behalf of the Department.
- c) The Department directed (September 2020) TIDCL to pay the LA compensation amount aggregating ₹ 45.48 crore from its resources on the ground that “As the land is being used by them”.
- d) TIDCL, in compliance with the directives of the Department has paid LA Compensation aggregating to ₹ 20.27 crore to the land-owners till date (4 June 2022).

Audit further observed that:

- a) TIDCL allotted land to the Industrial Units in furtherance of the industrialisation goals of the State Government. TIDCL also collects lease-rents/ one time lease premium, which constitutes its revenue. TIDCL utilises this revenue for meeting its establishment expenses plus financing other industrial projects undertaken by it.
- b) The average annual revenue earned by TIDCL on account of leased land aggregates to ₹ 3.50 crore per annum and is insignificant when compared to the LA compensation payable. As such, it is incumbent upon the State Government to pay the LA compensation amount and to extend the budgetary support/ grant in respect of the same to TIDCL.
- c) TIDCL is not in receipt of any further Share Capital from the State Government since 2011 and is managing its establishment and/ or other expenses from its internally generated funds. TIDCL has been running in loss and net accumulated losses as on 31 March 2021 is ₹ 25.37 crore. The payment of ₹ 20.27 crore has contributed to its net accumulated losses.
- d) In the absence of adequate budgetary support from the State Government, payment of LA compensation by TIDCL will further worsen the financial position of the TIDCL. Continued poor financial position of the TIDCL over the years is likely to affect the progress of other running industrial infrastructure creation/ up-gradation projects undertaken by the TIDCL in the State.

¹⁸⁴ During the period 22 December 2010 to 9 July 2019

The Industries & Commerce Department endorsing the TIDCL's reply stated (September 2022) that a request had been made to the Finance Department, GoT to release ₹ 10 crore and sanction a balance fund of ₹ 15.22 crore from the Revised Estimates for the year 2022-23 for land acquisition. However, a decision in this regard is still pending from the State Government (November 2022).

Thus, the apathy of the State Government in extending due budgetary support and/or financial assistance to the TIDCL in respect of the LA compensation payable for the industrial infrastructure creation projects being executed by it on behalf of the State Government has resulted in the attraction of undue liability of ₹ 45.48 crore to the TIDCL. Besides, continuing poor financial position of the TIDCL coupled with lack of adequate budgetary support from the State Government is fraught with the risks of halting the progress of other running industrial infrastructure creation/ up-gradation projects undertaken by the TIDCL in the State.

4.2.6 Recommendations

- 1. The Government/ TIDCL may ensure formulating infrastructural projects' DPR based on (a) sound planning, (b) site-visit, and (c) detailed survey/ feasibility study;*
- 2. TIDCL may ensure (a) engagement of contractors as well as the PMCs through open tendering process, (b) avoiding extra items' work/ substitute items' work by way of proper planning and (c) adherence to time schedule and economy in execution of the project so as to avoid unwarranted time and cost overruns;*
- 3. The State Government may, in accordance with the provisions of MoU entered into with its State Implementing Agency, TIDCL, consider providing timely adequate budgetary support to TIDCL so as to avert the risk of derailment of other running industrial infrastructure creation projects in the State for want of necessary fund.*

INDUSTRIES & COMMERCE DEPARTMENT
(Tripura Natural Gas Company Limited)

4.3 Loss to the Company

TNGCL had failed to protect its own financial interest and paid tariff at higher rate to the Gas Authority of India Limited, in violation of the Gas Sales Agreement which resulted in significant loss of ₹ 5.63 crore to the Company.

Petroleum and Natural Gas Regulatory Board (PNGRB) constituted under the Petroleum and Natural Gas Regulatory Board Act, 2006 is mandated to regulate the refining, processing, storage, transportation, distribution, marketing and sale of petroleum, petroleum products and natural gas excluding production of crude oil and natural gas and to ensure uninterrupted and adequate supply of petroleum, petroleum products and natural gas in all parts of the country.

PNGRB *vide* its tariff order dated 27 September 2018 had finalised Final Initial Unit Natural Gas Pipeline Tariff (Final Tariff) at ₹ 46.37/MMBTU¹⁸⁵ and ₹ 45.89/MMBTU for supply of Natural Gas by the Gas Authority of India Limited (GAIL) in respect of the Dukli Maharajganj Natural Gas Pipeline (DMPL) and Agartala Regional Natural Gas Pipeline (ARNGPL) respectively.

Scrutiny (June 2022 to July 2022) of the records of the Tripura Natural Gas Company Limited (Company) revealed that:

- Gas Sales Agreement (GSA) was executed between GAIL and Company on 25 October 2018 for supply of gas to Agartala City.
- the GSA, *inter alia*, stipulated the transmission charges (*i.e.* Final Initial Unit Natural Gas Pipeline Tariff) of ₹ 46.37/MMBTU for the delivery points No. 1 and 2 at DMPL.
- for the delivery point No. 3 *i.e.* Khayerpur terminal falling within the ARNGPL, the GSA stipulated the transmission charges (*i.e.* Final Initial Unit Natural Gas Pipeline Tariff) of ₹ 16.18/MMBTU.
- the GSA so entered between the GAIL and the Company was deficient to the extent that the transmission charges so stipulated for the Company's delivery point No. 3 *i.e.* Khayerpur terminal (*i.e.* ₹ 16.18/MMBTU) was neither at par with the PNGRB prescribed tariff rate for the said terminal nor near close to the PNGRB prescribed tariff rate so stipulated in the GSA for its DMPL (*i.e.* ₹ 45.89/MMBTU or ₹ 46.37/MMBTU). As such, it was in violation of the PNGRB's tariff order dated 27 September 2018.
- The deficient primary GSA so entered in to on 25 October 2018 was mutually amended to by both the parties *i.e.* GAIL and the Company by signing a Side Letter Agreement to the said primary GSA on 29 January 2021 agreeing to

¹⁸⁵ Metric Million British Thermal Unit

therein the prescribed PNGRB's tariff rate of ₹ 45.89/MMBTU in respect of the delivery point No. 3 i.e., Khayerpur terminal falling within the ARNGPL.

- GAIL, Guwahati Zonal office had made (June 2021) a claim for ₹ 5.63 crore on the Company towards differential payment for the period of second fortnight of October 2018 to January 2021 for its Khayerpur terminal on account of billing (i.e. ₹ 16.18/MMBTU) being lower than the PNGRB's tariff order stipulated rate of ₹ 45.89/MMBTU. The Company paid (August 2022) ₹ 5.63 crore claimed by the GAIL.

Audit further observed that:

- the PNGRB's tariff order dated 27 September 2018 was known to both the parties i.e. the Company as well as the GAIL.
- notwithstanding the tariff order being known to both the parties, both GAIL and the Company while signing the GSA on 25 October 2018 failed to exercise due diligence and ordinary business prudence. Therefore, both the parties to the agreement failed to observe the price disparity in respect of two terminals of the Company in the GSA.
- however, the Company, being a commercial entity and that too responsible for making significant payments to GAIL on a recurrent basis it should have exercised due diligence and ordinary business prudence with respect to the vetting of the terms and conditions of the draft GSA prior to entering into GSA with GAIL. Failure on the part of the Company do so not only *ab initio* at the time of signing of the GSA but also subsequently during the ensuing period of two years resulted in the said significant price disparity being undetected for over two years. As a result, the Company failed to safeguard its financial interests by not ensuring accurate billings on the downstream consumers in consonance with the provisions of the PNGRB's tariff order dated 27 September 2018.
- the payment of the claim by the Company resulted in a loss of ₹ 5.63 crore to the Company because the differential price cannot be collected from the downstream DPNG (Domestic Piped Natural Gas) and CNG (Compressed Natural Gas) consumers on account of their being unidentified and very high in numbers. The said loss of ₹ 5.63 crore to the Company was avoidable.

The Company stated (November 2022) that the claim of GAIL (₹ 5.63 crore) had been fully paid in August 2022 and to recover the said amount, it had already built up the same in the next revision of selling price of Piped Natural Gas (PNG) and CNG made with effect from 1 October 2022. The Company further stated (February 2023) that “the amount of ₹ 5.63 crore has been booked in the current year as revenue expenditure under purchase of gas account. Further, the Company is analysing as to what would be the exact treatment as per IND AS 08 or whether the same needs to be adjusted against reserves and surplus/ other equity treating the same as prior period error/ mistake/ material omissions”.

The reply of the Company is not acceptable since deficient primary GSA was attributable to the negligence on the part of the Company. Further, keeping in view of protection of its own financial interest, the Company should not have concurred for payment of PNGRB's tariff rate of ₹ 45.89/MMBTU in respect of delivery point No. 3 in violation of the GSA. This resulted in significant loss of ₹ 5.63 crore to the Company. The arrear amount, based on revised tariff, could not be recovered from the downstream consumers in absence of any mechanism to identify the customers to whom the gas had been supplied during that period. Moreover, the Company is not the appropriate authority to determine the tariff to be charged on the consumers in respect of the DPNG and CNG.

It is recommended that the Company should safeguard its financial interests while entering into Agreements by exercising due diligence and ordinary business prudence.

CHAPTER V: REVENUE SECTOR

CHAPTER V: REVENUE SECTOR

5.1 GENERAL

5.1.1 Trend of Revenue Receipts

The Tax and Non-tax Revenue raised by Government of Tripura during the year 2021-22, 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 5.1.1**.

Table 5.1.1: Trend of revenue receipts

(₹ in crore)

Sl. No.	Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
I.	Revenue raised by the State Government					
	Tax Revenue	1,422.02	1,765.91	2,101.79	2,332.44	2,616.31
	Non-tax Revenue	493.48	372.20	271.65	285.49	274.11
	Total	1,915.50	2,138.11	2,373.44	2,617.93	2,890.42
	<i>Increase over previous year (%)</i>	16.74	11.62	11.01	10.30	10.41
II.	Receipts from the GoI					
	Net proceeds of State Share of Union Taxes and Duties	4,322.08	4,888.95	4,211.78	4,218.45	6,077.52
	Grants-in-aid	3,830.37	5,003.83	4,416.37	6,456.02	8,646.01
	Total	8,152.45	9,892.78	8,628.15	10,674.47	14,723.53
III.	Total Revenue Receipts of the State Government (I and II)	10,067.95	12,030.89	11,001.59	13,292.40	17,613.95
IV.	Percentage of I to III	19.03	17.77	21.57	19.69	16.41

Source: Finance Accounts

Chart 5.1.1: State and Central share in total revenue

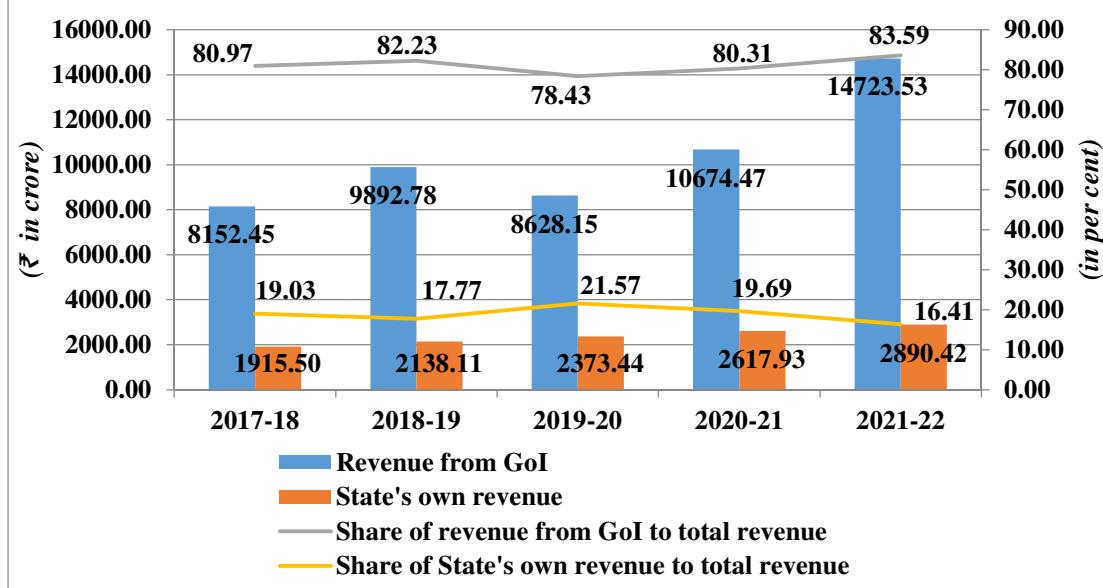


Table 5.1.1 and **Chart 5.1.1** indicates that during the year 2021-22, the revenue raised by the State Government was ₹ 2,890.42 crore which was 16.41 *per cent* of the total Revenue Receipts. The balance 83.59 *per cent* of the revenue receipts during

2021-22 was received from the GoI in the form of State share of Union Taxes and Duties and Grants-in-Aid. The collection of own revenue increased by ₹ 272.50 crore during 2021-22 as compared to previous year and the rate of growth of own revenue marginally increased to 10.41 *per cent* in 2021-22 as compared to 10.30 *per cent* during 2020-21. Revenue Receipts of the State increased by 32.54 *per cent* from ₹ 13,292.40 crore in 2020-21 to ₹ 17,613.95 crore in 2021-22.

5.1.1(a) Tax Revenue

The details of the Tax Revenue raised during the period 2017-18 to 2021-22 are given in **Table 5.1.2**.

Table 5.1.2: Components of Own Tax Revenue during 2017-18 to 2021-22

(₹ *in crore*)

Head of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	Increase (+) or decrease (-) of actual in 2021-22 over 2020-21 (<i>per cent</i>)
Sales Tax/ Value Added Tax (VAT)	611.88	361.95	435.88	403.19	463.12	14.86
Goods and Service Tax	479.71	977.44	1026.63	1056.01	1282.69	21.47
State Excise	186.96	214.35	231.70	287.36	319.60	11.22
Stamps and Registration Fees	40.16	51.32	61.67	69.53	89.65	28.95
Taxes on Vehicles	54.38	83.50	97.14	97.41	103.22	5.96
Other Taxes on Income and Expenditure	42.20	43.87	43.59	40.99	41.75	1.85
Land Revenue	4.46	5.29	12.98	9.85	8.94	(-) 9.24
Other Taxes and Duties on Commodities and Services	2.17	27.93	161.58	255.84	273.37	6.85
Taxes & Duties on Electricity	0.01	0.01	30.54	112.09	33.74	(-) 69.91
Others	0.09	0.25	0.08	0.17 ¹⁸⁶	0.23 ¹⁸⁷	35.29
Total	1422.02	1765.91	2101.79	2332.44	2616.31	12.17

Source: Finance Accounts

State Excise: The Finance (Excise and Taxation) Department attributed the reason for increase in collection of “State Excise” (11.22 *per cent*) to complete implementation of advalorem excise duty.

Other Taxes on Income and Expenditure: The Finance (Excise and Taxation) Department attributed the reason for increase in collection of “Other taxes and Income and Expenditure” (1.85 *per cent*) to increase in tax base.

¹⁸⁶ Tax on Agriculture Income (₹ 0.04 crore), Taxes on Immovable Property other than Agricultural Land (₹ 0.13 crore)

¹⁸⁷ Tax on Agriculture Income (₹ 0.04 crore), Taxes on Immovable Property other than Agricultural Land (₹ 0.19 crore)

Taxes & Duties on Electricity: The Finance (Excise & Taxation) Department attributed the reason for decrease in collection of Taxes and Duties on Electricity (69.91 *per cent*) to exclusion of the duty on inter-State supply of electricity outside the ambit of Tripura Electricity Duty from 2021-22, following the High Court order.

The other departments (indicated in **Table 5.1.2**) did not furnish (February 2023) the reasons for variations in Tax Revenue receipts with respect to the previous year, though called for (January 2023).

5.1.1(b) Non-tax Revenue

During 2021-22 collection of Non-tax revenue had increased by ₹ 11.37 crore (3.98 *per cent*) over the previous year. The details of the Non-Tax Revenue raised during the period 2017-18 to 2021-22 are indicated in **Table 5.1.3**.

Table 5.1.3: Components of Non-tax Revenue during 2017-18 to 2021-22
(₹ *in crore*)

Sl. No.	Head of revenue	2017-18	2018-19	2019-20	2020-21	2021-22	increase (+)/ decrease (-) of actual in 2021-22 over 2020-21 (<i>per cent</i>)
1	Interest Receipts	276.99	146.11	19.25	18.11	24.43	34.90
2	Industries	87.36	92.81	100.27	89.56	86.62	(-) 3.28
3	Police	60.11	71.77	65.13	75.79	82.77	9.21
4	Public Works	8.51	5.06	4.95	6.94	6.67	(-) 3.89
5	Forestry and Wildlife	9.76	11.96	13.82	19.45	21.35	9.77
6	Water Supply and Sanitation	2.36	1.88	1.25	1.28	1.87	46.09
7	Misc. General Services	8.88	6.18	20.44	44.11	23.70	(-) 46.27
8	Other Administrative Services	5.60	4.71	8.29	5.22	7.07	35.44
9	Medical and Public Health	1.51	3.97	8.94	1.88	1.73	(-) 7.98
10	Crop Husbandry	2.71	3.56	2.98	2.54	2.33	(-) 8.27
11	Animal Husbandry	1.79	2.07	2.05	1.57	1.30	(-) 17.20
12	Housing	2.08	2.07	2.16	2.03	2.23	9.85
13	Education, Sports, Art and Culture	1.48	1.78	1.05	1.04	0.76	(-) 26.92
14	Stationery and Printing	0.81	2.00	2.15	1.50	1.06	(-) 28.67
15	others ¹⁸⁸	23.53	16.27	18.92	14.47	10.22	(-) 29.37
	Total	493.48	372.20	271.65	285.49	274.11	(-) 3.98

Source: Finance Accounts

The departments (indicated in **Table 5.1.3**) did not furnish (February 2023) the reasons for variations in Non-tax Revenue receipts with respect to the previous year, though called for (January 2023).

5.1.2 Revenue and return filing trends

5.1.2(i) GST Revenue of Government of Tripura: Comparison between budget estimates and actual receipts

The comparison of budget estimates and the corresponding actual collection of Goods and Service Tax (GST) during the period from 2018-19 to 2021-22 are shown in **Table 5.1.4**.

¹⁸⁸ Comprising 27 Major Heads including dividends and profits

Table 5.1.4: Revenue from GST during 2018-19 to 2021-22

(₹ in crore)

Year	Budget Estimates (BE)	Revised Estimates (RE)	Actuals
	State GST	State GST	State GST
2018-19	630.00	1008.54	977.44
2019-20	1149.74	1149.74	1026.63
2020-21	1310.70	984.80	1056.01
2021-22	1122.67	1250.51	1282.69

Source: Information furnished by office of the Accountant General (A&E), Tripura

It could be seen from **Table 5.1.4** that, although target of RE was not achieved in 2018-19 and 2019-20, actual collection was more than the target as projected in the RE for the years 2020-21 and 2021-22.

5.1.2(ii) Bi-monthly compensation received from Union Government

The bi-monthly compensation received from Union Government under GST (Compensation to States) Act, 2017¹⁸⁹ for the year 2021-22 is given in **Table 5.1.5**.

Table 5.1.5: Bi-monthly compensation received from Union Government for the year 2021-22

(₹ in crore)

Month	Provisional Compensation				Shortfall (+)/ Excess (-), if any	
	Due		Received			
	2020-21	2021-22	2020-21 [#]	2021-22*	2020-21	2021-22
April-May	172.76	83.72	70.28	0.00	(+) 102.48	(+) 83.72
June-July	84.59	97.99	0.00	0.00	(+) 84.59	(+) 97.99
August-September	89.67	113.65	0.00	0.00	(+) 89.67	(+) 113.65
October-November	58.16	85.55	0.00	0.00	(+) 58.16	(+) 85.55
December-January	56.11	60.63	47.22	0.00	(+) 8.89	(+) 60.63
February-March	61.32	60.85	0.00	0.00	(+) 61.32	(+) 60.85
Total	522.61	502.39	117.50	0.00	(+) 405.11	(+) 502.39

Source: Information furnished by the Finance (Excise & Taxation) Department

During 2020-21, compensation of ₹ 159 crore was also received by the State which pertained to the year 2019-20

* During 2021-22, compensation of ₹ 101.45 crore was also received by the State which pertained to the year 2020-21

From **Table 5.1.5**, it can be seen that there was overall shortfall in release of ₹ 405.11 crore and ₹ 502.39 crore compensation of SGST from the GoI for the years 2020-21 and 2021-22, respectively.

5.1.2 (iii) Trends of Integrated GST apportionment to the State and its cross utilisation

The Integrated GST (IGST) collected will be apportioned between the Centre and the State where the goods or services are consumed. The revenue will be apportioned to the Centre at the CGST rate, and the remaining amount will be apportioned to the consuming State.

The trends of IGST apportionment to the State and its cross utilisation are given in **Table 5.1.6**.

¹⁸⁹ An act to provide compensation to the States for the loss of revenue arising on account of implementation of the GST in pursuance of the 101 Constitutional Amendment Act, 2016.

Table 5.1.6: Integrated Goods and Services Tax

IGST component	2018-19	2019-20	2020-21	2021-22	(₹ in crore)
IGST ¹⁹⁰ apportioned to the State as per Section 17 of IGST Act, 2017	40.73	15.30	124.17	103.55	
IGST provisionally/ ad-hoc apportioned to the State	128.07	32.52	74.82	61.68	
IGST cross utilised between					
SGST ¹⁹¹ as IGST	(-) 36.36	(-) 30.90	(-) 42.96	(-) 57.15	
IGST as SGST	(+) 549.45	(+) 644.58	(+) 531.32	(+) 788.16	

Source: Information furnished by office of the Accountant General (A & E), Tripura

5.1.2(iv) Registration under GST

The total registration under GST as on 31 March 2022 were 28,211, of which normal taxpayers were 25,684 which accounted for 91.04 *per cent* and composition taxpayers were 1,524 which accounted for 5.40 *per cent*. The category wise registrations under GST is given in **Table 5.1.7**.

Table 5.1.7: Details of GST registrations upto 31 March 2022

Category of Registrant	No. of Registrants	Percentage of total
Normal taxpayers	25,684	91.04
Composition taxpayers	1,524	5.40
Tax Deductors at Source	963	3.41
Tax Collectors at Source	30	0.11
Input Service Distributors	0	0.00
Others (Casual, NRTP, OIDAR) ¹⁹²	10	0.04
Total Registrants	28,211	100

Source: Information furnished by the Finance (Excise & Taxation) Department

5.1.2(v) GST Return filing pattern of GSTR-1 and GSTR-3B

The trends of filing of GSTR-1¹⁹³ and GSTR-3B¹⁹⁴ as on 31 March 2022 for the period from April 2021 to March 2022, as compiled from the summary reports shared by GSTN, have been depicted in **Table 5.1.8**.

The filing of GST-3B for April 2021 was 16,116 while that of March 2022 was 24,239. It was noticed that on an average, 90.85 *per cent* tax payers filed their GSTR-3B returns during 2021-22. However, the average percentage of filing of GSTR-3B return within the due date by the taxpayers and the average percentage of filing of GSTR-3B return after the due date, by the taxpayers during April 2021 to March 2022 was not furnished. Thus, while it was expected that compliance would improve as the system would stabilise with the passage of time.

¹⁹⁰ IGST: It is a tax collected by the Central Government for an inter-State sale.

¹⁹¹ SGST: It is a tax collected by the State Government for an intra-State sale.

¹⁹² Non-Resident Taxable Person (NRTP), Online Information Data Access and Retrieval Services (OIDAR).

¹⁹³ GSTR-1: It is a sales return that is required to be filed by every GST registered person.

¹⁹⁴ GSTR-3B: It is a self-declared consolidated summary return of inward and outward supplies which is required to be filed by a registered person electronically on the GST common portal.

Table 5.1.8: Details of return filing (GSTR-1 and GSTR-3B) during 2021-22

Return types	GSTR-1			GSTR-3B					
	Months*	Due for filing	Return filed	Return filing (per cent)	Due for filing	Returns filed as on 31 March 2022	Return filing (per cent)	Returns filed by due date	Per cent filed by due date
Apr-21	18,100	15,653	86.48	18,100	16,116	89.04	NA**	NA	NA
May-21	17,996	15,739	87.46	17,996	16,185	89.94	NA	NA	NA
Jun-21	25,145	22,568	89.75	25,145	23,099	91.86	NA	NA	NA
Jul-21	18,343	15,925	86.82	18,343	16,393	89.37	NA	NA	NA
Aug-21	18,513	16,094	86.93	18,513	16,577	89.54	NA	NA	NA
Sep-21	25,418	22,944	90.27	25,418	23,485	92.40	NA	NA	NA
Oct-21	18,377	16,127	87.76	18,377	16,565	90.14	NA	NA	NA
Nov-21	18,561	16,293	87.78	18,561	16,706	90.01	NA	NA	NA
Dec-21	25,768	23,240	90.19	25,768	23,724	92.07	NA	NA	NA
Jan-22	18,534	16,469	88.86	18,534	16,885	91.10	NA	NA	NA
Feb-22	18,657	16,749	89.77	18,657	17,159	91.97	NA	NA	NA
Mar-22	26,131	23,718	90.77	26,131	24,239	92.76	NA	NA	NA

Source: Information furnished by the Finance (Excise & Taxation) Department

5.1.2(vi) Revenue earning from top 10 commodities/ services

The details of the revenue earning from top 10 commodities/ services during 2021-22 are given in the **Table 5.1.9**.

Table 5.1.9: Revenue from top 10 commodities/ services during 2021-22
(₹ in crore)

Sl. No.	Name of commodity	SGST collections	
		Total	Ranking
1	Cement & Products	61.91	1
2	Iron & Steel	44.71	2
3	Automobile	42.10	3
4	Food Items	33.95	4
5	Tobacco & Products	28.50	5
6	Electricals	21.17	6
7	Machinery	15.21	7
8	Tyres and Tubes	15.15	8
9	Pharmaceuticals & Medicine	15.05	9
10	Petroleum Products	13.94	10

Sl. No.	Name of Services	Total	Ranking
1	Works Contract	65.09	1
2	Telecommunications & Postal/ Courier, Service	24.68	2

Sl. No.	Name of Services	Total	Ranking
3	Health/ Health Care	20.05	3
4	Insurance	13.66	4
5	Banking and Financial Institutions	10.74	5
6	Agriculture & Plantation Crops	4.01	6
7	Infrastructure (Construction)	3.45	7
8	Consultancy	2.39	8
9	Rental & Lease	1.22	9
10	Transport & Logistics	1.21	10

Source: Information furnished by the Finance (Excise & Taxation) Department

5.1.3 Analysis of arrears of revenue

The arrears of revenue as on 31 March 2022 on account of Taxes/ VAT and GST stood at ₹ 62.12 crore, of which, ₹ 37.12 crore was outstanding for more than five years, as detailed in **Table 5.1.10**.

Table 5.1.10: Arrears of revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March		Amount outstanding for more than five years as on 31 March	
		2021	2022	2021	2022
1	Sales Tax/ VAT	54.51	45.33	40.63	37.12
2	GST	6.12	16.79	--	--
Total		60.63	62.12	40.63	37.12

Source: Information furnished by the Finance (Excise & Taxation) Department

It can be seen from **Table 5.1.10** that arrear of revenue increased from ₹ 60.63 crore at the end of March 2021 to ₹ 62.12 crore at the end of March 2022. The arrear of revenue outstanding for more than five years decreased from ₹ 40.63 crore to ₹ 37.12 crore during the same period.

5.1.4 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 5.1.11**.

Table 5.1.11: Evasion of tax

Head of revenue	Cases pending as on 31 March 2021	Cases detected during 2021-22	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 2022
				No. of cases	(₹ in crore)	
Sales Tax/ VAT	1,034	674	1,700	545	7.04	1027
GST	72	456	528	420	3.70	108
Total	1106	1130	2,228	965	10.74	1135

Source: Information furnished by the Finance (Excise & Taxation) Department

As on 31 March 2021, 1,106 cases of evasion of tax/ VAT and GST were outstanding. During 2021-22, 1,130 cases of evasion of tax had been detected under Tripura VAT Act, 2004 and Tripura State GST Act, 2017 taking the total pending cases to 2,228. Of these, assessments/ investigation of 965 (43.31 per cent) cases were completed and additional demand including penalty, etc. amounting to ₹ 10.74 crore was raised during the year 2021-22. Consequently, 1,135 cases were pending as on 31 March 2022.

The government should put in place a mechanism to expedite the disposal of cases pending for their finalisation.

5.1.5 Pendency of refund cases

The details of the claims for refund received and refund made under GST, Sales Tax (VAT) & State Excise are shown in **Table 5.1.12**.

Table 5.1.12: Details of pendency of refund cases

(₹ in crore)

Sl. No.	Particulars	GST		Sales tax/ VAT		State Excise		Total	
		No. of cases	Amount						
1	Claims outstanding at the beginning of the year	7	0.78	1	0.05	Nil	Nil	8	0.83
2	Claims received during the year	32	1.65	--	--	10	0.40	42	2.05
3	Refunds made during the year	25	1.91	--	--	10	0.40	35	2.31
4	Balance outstanding at the end of the year	14	0.52	1	0.05	Nil	Nil	15	0.57

Source: Information furnished by the Finance (Excise & Taxation) Department

During 2021-22, the State Government refund ₹ 2.31 crore under GST and State Excise in 35 cases. As per information received from the Commissioner of Taxes, it was seen that, 32 cases of GST claims amounting to ₹ 1.65 crore and 10 cases of State Excise amounting to ₹ 0.40 crore were received during the year. Of these, claim of 25 cases of GST amounting to ₹ 1.91 crore and 10 cases of State Excise amounting to ₹ 0.40 crore have been refunded during the year 2021-22.

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

In order to analyse the effectiveness of the departments/ Government in addressing the issues highlighted in the Inspection Reports (IRs)/ Audit Reports, the action taken on the paragraphs and performance audits featured in the Audit Reports of the last ten years by the Finance (Excise & Taxation) Department has been evaluated. The results are included in this Audit Report.

The succeeding **Paragraphs 5.1.6.1** and **5.1.6.2** 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 2012-13 to 2021-22.

5.1.6.1 Position of Inspection Reports

The summarised position of the outstanding IRs during the last ten years, paragraphs included in those reports and their status as on 30 June 2022 in respect of Finance (Excise & Taxation) Department are tabulated in **Table 5.1.13**.

Table 5.1.13: Position of IRs

(₹ in crore)

Year	Inspection Report	Paragraphs	Money Value
2012-13	5	13	0.48
2013-14	13	45	3.53
2014-15	13	64	12.58
2015-16	17	45	8.45
2016-17	14	75	6.34
2017-18	11	60	6.76
2018-19	13	49	6.59

Year	Inspection Report	Paragraphs	Money Value
2019-20	10	62	5.76
2020-21	4	30	1.58
2021-22	1	7	7.19
Total	101	450	59.26

The age-wise break up of outstanding IRs and Paragraphs for 2012-13 to 2021-22 as on 30 June 2022 is shown in **Table 5.1.14**.

Table 5.1.14: Age wise break up of outstanding IRs

(₹ in crore)

Years	Inspection Report	Paragraphs	Money value
0-3 years	15	99	14.53
4-6 years	38	184	19.69
7-9 years	43	154	24.56
10 years	5	13	0.48
Total	101	450	59.26

It is evident from **Table 5.1.14** that between a range of zero to three years, 15 IRs and 99 paragraphs remained outstanding, between four to six years, 38 IRs and 184 paragraphs and between seven to nine years, 43 IRs and 154 paragraphs remained outstanding and 5 IRs and 13 paragraphs remained outstanding for more than 10 years as on 30 June 2022. This indicates the fact that the efforts taken by the Department 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.

5.1.6.2 Recovery in accepted cases

The position of paragraphs included in the last ten years' Audit Reports, those accepted by the Department and the amount recovered during the year 2021-22 and the cumulative position of recovery of accepted cases as on 31 March 2022 are as shown in **Table 5.1.15**.

Table 5.1.15: Position of recovery of accepted audit paragraphs of Audit Reports
(₹ in crore)

Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted including money value	Money value of accepted paragraphs	Amount recovered during 2021-22	Position of recovery of accepted cases as of 31 March 2022
2009-10	3	1.74	2	1.16	Nil	0.60
2010-11	3 ¹⁹⁵	3.12	3	3.12	Nil	0.44
2011-12	1	0.87	1	0.87	Nil	0.07
2012-13	1	1.51	1	1.51	Nil	0.22
2013-14	3 ¹⁹⁶	11.17	3	6.06	Nil	0.24
2014-15	2	0.39	2	0.39	Nil	0.28
2015-16	2	0.46	2	0.46	Nil	Nil
2016-17	4 ¹⁹⁷	31.87	3	31.73	Nil	0.01
2017-18	3	1.77	3	1.77	Nil	0.01
2018-19	3	1.30	2	0.69	Nil	0.06
Total	25	54.20	22	47.76	Nil	1.93

¹⁹⁵ Including one Performance Audit

¹⁹⁶ Including one Performance Audit

¹⁹⁷ Including one Performance Audit

It is evident from **Table 5.1.15** that the progress of recovery even in accepted cases was very slow. In the last ten years' Audit Reports, 25 paragraphs involving ₹ 54.20 crore featured in the Audit Reports, of which 22 paragraphs involving ₹ 47.76 crore had been accepted by the State Government. Out of this, only ₹ 1.93 crore (*3.56 per cent*) was recovered.

The Department should pursue and monitor prompt recovery of the dues involved in accepted cases within a specified timeframe, since it would not only enable better compliance with relevant rules, but would also augment Government revenues.

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

The performance audits (PAs) conducted by the office of the Principal Accountant General (Audit) are forwarded to the concerned departments with a request to furnish the replies. These performance audits are also discussed in Exit Conferences and the departments' views are incorporated/ considered while finalising the Audit Report.

Four performance audits on Finance (Excise & Taxation) Department, Transport Department and Revenue Department have featured in the last five years Audit Reports during 2014-15 to 2018-19. The number of recommendations and their status is given in **Table 5.1.16**.

Table 5.1.16: Details of recommendations of PAs and their status

Year of Report	Name of the performance audit	No. of recommendations	Status (as on December 2022)
2014-15	IT Audit on Computerisation of Land Records.	3	The PA had not been discussed in PAC.
2015-16	Collection of Revenue from outsourced Activities in Motor Vehicle Tax.	4	The PA had been discussed in June 2022 and proposed to be dropped in PAC.
2016-17	System and Procedures in force in the Taxes and Excise Organisation regarding Excise Duty	3	The PA had not been discussed in PAC
	Border Area Development Programme (BADP)	3	The PA had not been discussed in PAC

Table 5.1.16 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.

5.1.8 Results of audit

Position of local audit conducted during the year

Test check of the records of four units of VAT, Motor Vehicles offices conducted during the year 2021-22 revealed under assessment/ short levy/ loss of revenue/ non-realisation of outstanding revenue of ₹ 16.19 crore in 16 cases. Of these the Department accepted ₹ 1.29 crore in three cases which were pointed out in audit during 2021-22, but no recovery was made.

FINANCE (EXCISE & TAXATION) DEPARTMENT

5.2 Subject Specific Compliance Audit on “Transitional Credits under GST”

5.2.1 Introduction

GST and Transitional credits: Introduction of Goods and Service Tax (GST) is a significant reform in the field of indirect taxes in our country, which replaced multiple taxes levied and collected by the Centre and States. GST is a destination based tax on supply of goods or services or both, which is levied at multi-stages wherein the taxes will move along with supply. The tax will accrue to the taxing authority which has the jurisdiction over the place of supply. Tax is levied simultaneously by the Centre and States on a common tax base. Central GST (CGST) and State GST (SGST)/ Union Territory GST (UTGST) are levied on intra State supplies and Integrated GST (IGST) is levied on inter-State supplies. The availability of input tax credit of taxes paid on inputs, input services and capital goods for set off against the output tax liability is one of the key features of GST. This will avoid cascading effect of taxes and ensures uninterrupted flow of credit from the seller to buyer. To ensure the seamless flow of input tax from the existing laws to GST regime, a ‘Transitional arrangements for input tax’ was included in the GST Acts to provide for the entitlement and manner of claiming input tax in respect of appropriate taxes or duties paid under existing laws.

Transitional credit provisions are important for both the Government and business. For business, these credits should be carried forward properly to give them benefit of taxes they had already paid on inputs or input services in the pre-GST regime. From the view point of the Government, the amount of admissible transitional credits will determine the extent of cash flow of GST revenue and hence in the interest of revenue, only admissible and eligible transitional credits should be carried forward into GST.

5.2.2 Audit objectives

Transitional credit claimed under TRAN-1 and TRAN-2 returns, credited to the electronic credit ledger of the taxpayers as input tax credit, would be adjusted against GST output liability of the taxpayers. Hence, the claims have a direct impact on GST revenue collection. Thus, the audit of transitional arrangements for input tax credit under GST was taken up with the following audit objectives with a view to seeking an assurance on:

- i. Whether the mechanism envisaged by the Department for selection and verification of transitional credit claims was adequate and effective.
- ii. Whether the transitional credits carried over by the assesses into GST regime were valid and admissible.

5.2.3 Audit criteria

The criteria against which the audit objectives were to be verified comprises the provisions of Section 140 of the Central GST Act, 2017 and the Tripura State GST Act, 2017 read with Rules 117 of the Tripura State GST Rules, 2017, and notifications/ circulars/ instructions issued by Central and State Governments.

5.2.4 Audit scope and sample selection

The Subject Specific Compliance Audit of transitional credit claims under the GST regime was conducted for the period from July 2017 to March 2020. During the period, a total of 333 transitional credit cases involving money value of ₹ 46.72 crore were processed in 15¹⁹⁸ Sales Tax Charges under the Commissioner of Taxes, Tripura. A sample of 43 cases having money value of ₹ 32.97 crore was scrutinised (**Appendix 5.2.1**) and discrepancies in 11 cases (26 *per cent*) with money value of ₹ 6.28 crore had been noticed.

Transitional credits carried forward during the period were examined by scrutiny of data, records and information furnished by the Commissionerate of Taxes and Sales Tax Charges (10¹⁹⁹).

5.2.5 Audit methodology

An entry conference was held with the Commissioner of Taxes on 19 April 2021 wherein the audit objectives and scope were discussed. Records collected in course of audit, outcomes of data analysis and information furnished by the Taxes Organisation against questionnaires issued by Audit were used as evidence. Audit conclusions were drawn after scrutiny of records, analysis of the available data and responses to questionnaires.

The exit conference was held with the Commissioner of Taxes on 13 August 2021, wherein the audit findings were discussed. The Organisation's reply has been suitably incorporated in the Audit Report.

5.2.6 Audit findings

Table 5.2.1 brings out the extent of deficiencies noticed during the audit of transitional credit claims, selected for detailed audit:

Table 5.2.1: Deficiencies noticed during the audit of transitional credit claim

Nature observation	Audit sample		Deficiencies noticed	
	Number	Amount (₹ in lakh)	Number	Amount (₹ in lakh)
Inadmissible claim of transitional credit (SGST) without credit balance in VAT returns	43	3296.87	2	84.62
Unacceptable claim of transitional credits against TDS Certificate	43	3296.87	1	18.85
Irregular claim of transitional credit without furnishing VAT returns	43	3296.87	4	173.27
Irregular claim of transitional credit without tax invoices	43	3296.87	4	351.09
Total			11	627.83

Audit findings are narrated in the subsequent paragraphs.

¹⁹⁸ Charge-I, Charge-II, Charge-III, Charge-IV, Charge-V, Charge-VI, Charge-VII & Charge-VIII at Agartala, Bishalgarh Charge, Udaipur Charge, Belonia Charge, Teliamura Charge, Ambassa Charge, Dharmanagar Charge and Kailashahar Charge

¹⁹⁹ Charge-I, Charge-II, Charge-III, Charge-V, Charge-VI, Charge-VII, Charge- VIII, Bishalgarh Charge, Udaipur Charge and Belonia Charge

5.2.6.1 Inadmissible claim of transitional credit (SGST) without credit balance in VAT returns

Under Section 140 (1) of Tripura SGST Act, 2017, a registered person, other than a person opting to pay tax under Section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed.

Under Section 50(1) of the Act *ibid*, every person who is liable to pay tax in accordance with the provisions of this Act or the rules made there under, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding 18 *per cent*, as may be notified by the Government on the recommendations of the Council.

Further, under Section 73(5) of the Act *ibid*, the person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under Section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment.

During scrutiny, it was observed that two taxpayers having no tax credit balance as per their last return filed, had claimed SGST transitional credit as detailed in **Table 5.2.2.**

Table 5.2.2: claim of GST transitional credit without no tax credit balance

Jurisdiction	Taxpayer	GSTIN	Tax credit as claimed (₹)
Charge-I	Meghalaya Cement Ltd.	16AADCM8079P1ZO(File)	72,73,029
Udaipur	Ruchi Infocom Private Ltd.	16AACCR0274N1Z7	11,88,811
Total			84,61,840

Thus, transitional credit claim of aforesaid two dealers for ₹ 84,61,840 was not admissible. The lapse was neither verified nor detected by the tax authority till pointed out by Audit.

On this being pointed out (April & June 2021), the Superintendent of Sales Tax, Charge-I, while accepting the observation, issued letter to the taxpayer (Meghalaya Cement Ltd.) on 7 July 2021 for reversal of inadmissible transitional credit along with interest for ₹ 1,15,27,750, failing which ‘show cause notice’ would be served. However, response relating to verification and action taken from the Superintendent of Sales Tax, Udaipur is awaited (July 2021).

During the exit conference, the Commissioner of Taxes stated (August 2021) that the matter would be examined, and result would be intimated in due course.

In reply, the Government stated (October 2022) that the Meghalaya Cement Ltd. was under Central jurisdiction and accordingly, all actions had to be initiated by the

Central Tax Authority (CTA). The Commissioner of Taxes furnished (December 2022) the audit observation on the dealer to the CTA.

In respect of Ruchi Infocom Private Ltd., the Government replied (October 2022) that notice in the Form GST DRC 01A had been issued in June 2021 for reversal of inadmissible transitional credit along with interest. Subsequently, show cause notice was issued in September 2021 and demand order in Form GST DRC 07 was issued in November 2021. But, the taxpayer filed an appeal in February 2022 before the first Appellate Authority against the order for rejection of credit availed in TRAN-1.

5.2.6.2 Unacceptable claim of transitional credits against TDS Certificate

Under Section 140 (1) of Tripura SGST Act, 2017, a registered person, other than a person opting to pay tax under Section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed, provided that the registered person shall not be allowed to take credit where the said amount of credit is not admissible as input tax credit under this Act.

It may be mentioned here that the deductee can claim TDS either in his electronic cash ledger of the tax deducted and use it for payments of other taxes or can claim a refund of tax subject to refund provisions of the GST Act. However, transitional credits cannot be claimed against TDS.

Scrutiny of the data from GST portal along with relevant records revealed that one taxpayer under the jurisdiction of Charge-VIII, claimed transitional credits against the TDS certificates as detailed in **Table 5.2.3**.

Table 5.2.3: Claim of transitional credits against TDS certificates

Taxpayer	TIN	GSTN	Total amount claimed in TRAN-I (₹)	Amount claimed on TDS certificate (₹)
Santoshi Paints & Hardware	16011060072	16BAVPS4640A1ZK	18,89,438	18,85,267

Hence, the taxpayer claimed transitional credit for total sum of ₹ 18,89,438 in TRAN-I, out of which ₹ 18,85,267 was claimed against TDS certificates which is not acceptable.

On this being pointed out (May 2021), the Superintendent of Taxes, Charge-VIII issued notice for intimating discrepancies in the return (in Form GST ASMT-10) to Santoshi Paints & Hardware on 4 June 2021 and again served notice for tax ascertained as being payable (in Form DRC 01A) for total sum of ₹ 37,03,298 (tax plus interest) on 29 June 2021.

During exit conference, the Commissioner of Taxes stated (August 2021) that the matter would be examined, and result would be intimated in due course.

In respect of M/s Santoshi Paints & Hardware, the Government replied (October 2022) that the taxpayer had reversed the ITC amount of ₹ 15,52,647 from credit ledger and deposited ₹ 3,36,791 from cash ledger.

5.2.6.3 Irregular claim of transitional credit without furnishing VAT returns

Under Section 140 (1) of Tripura SGST Act, 2017, a registered person, other than a person opting to pay tax under section 10, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law in such manner as may be prescribed, provided that the registered person shall not be allowed to take credit in the circumstance:

Where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed date.

Scrutiny of records revealed that four taxpayers under the jurisdiction of Udaipur Charge had claimed Input Tax Credit (ITC) amounting to ₹ 173.27 lakh without furnishing VAT returns (in Form-X) for last six months (January-June 2017) before implementation of GST as given in **Table 5.2.4**.

Table 5.2.4: Claim of ITC without furnishing VAT returns

Taxpayer	TIN	GSTIN	Amount of ITC claim (₹)
Narayan Kumar	16111886118	16AEAPK6185Q1ZX	4,71,530
Banik Enterprise	16111742133	16BLMPB7125H1Z7	1,02,992
NTPC BHEL Power	16111438096	16AACCN9505A1ZU	1,65,46,115
Arjun Banik	16110310068	16AHWPB1217B1ZU	2,06,275
Total			1,73,26,912

Thus, claiming of transitional credit amounting to ₹ 1,73,26,912 without furnishing VAT returns for January-June 2017 was irregular.

On this being pointed out (April 2021), the Superintendent of Taxes, Udaipur while accepting the observation stated that necessary steps would be initiated. However, the claims had not yet been verified and no action was taken by the tax authority.

During the exit conference, the Commissioner of Taxes stated (August 2021) that the matter would be examined, and result would be intimated in due course.

In respect of Narayan Kumar, the Government replied (October 2022) that the Form GST DRC 01A had been issued in June 2021 for reversal of inadmissible transitional credit along with interest for ₹ 8,87,419. Subsequently, show cause notice was issued in August 2021. The taxpayer made voluntary payment of tax for ₹ 1,13,829 and penalty ₹ 56,915 against CGST and also deposited ₹ 2,35,765 against SGST. Out of ₹ 8,87,419 (as per Form GST DRC 01A) the taxpayer deposited total sum of ₹ 4,06,509 (CGST: ₹ 1,13,829 plus penalty: ₹ 56,915 plus SGST: ₹ 2,35,765) only. The balance amount is yet to be recovered (October 2022).

In respect of Banik Enterprise and NTPC BHEL Power, the Government replied (October 2022) that the taxpayer falls under the Central Jurisdiction. The Commissioner of Taxes furnished (December 2022) the audit observation on the dealers to the CTA.

In respect of Arjun Banik, the Government replied (October 2022) that Form GST DRC 01A was issued in June 2021 for reversal of inadmissible Transitional Credit along with interest for ₹ 3,82,020 and the taxpayer had deposited ₹ 3,82,021 in September 2021.

5.2.6.4 Lack in verification of transitional credit claims

Rule 117 (3) of Tripura State GST Rules, 2017, states that the amount of credit specified in the application in Form GST TRAN-1 shall be credited to the electronic credit ledger of the applicant maintained in Form GST PMT -2 on the common portal.

Rule 121 of Tripura SGST Rules, 2017 states that the amount credited under sub-rule (3) of Rule 117 may be verified and proceedings under Section 73 or, as the case may be, Section 74 shall be initiated in respect of any credit wrongly availed, whether wholly or partly.

Evaluation of correctness of transitional credit claimed by the taxpayers and its verification by the Taxes Organisation were the prime focus of the Audit. Scrutiny, in this context, revealed that out of the total 43 cases selected for audit scrutiny, only five cases (11.63 *per cent*) with money value of ₹ 113.33 lakh (**Appendix 5.2.2**) had been verified by the State Tax Authority and action was taken by the Taxes Organisation.

Moreover, as per information furnished to Audit, a total of 333 transitional credit claims involving money value of ₹ 4,671.73 lakh had been processed during July 2017 to March 2020 in the State. Of that, only 74 cases (22.22 *per cent*) with monetary value of ₹ 948.56 lakh (*i.e.* only 20.30 *per cent* of the total value of claim) had been verified by the Taxes Organisation (July 2021).

It is obvious that the risk of tax evasion, error, fraud, *etc. vis-à-vis* loss of revenue is high if the percentage of verification is less and *vice-versa*. Therefore, non-verification of 259 transitional credit claims, with money value of ₹ 3,723.17 lakh by the Taxes Organisation is fraught with risk of mistakes or loss of revenue remaining undetected.

However, after raising the issue, the Commissioner of Taxes issued memorandum directing to verify at least five transitional credit claims of taxpayers in each month by each Charge Office of the State.

In respect of Godrej and Boyce Manufacturing Co. Ltd., the Government replied (October 2022) that the case was under jurisdiction of the Hon'ble High Court.

In respect of Rajesh Saha, the Government replied (October 2022) that the taxpayer reversed the ITC amount ₹ 15,52,647 from credit ledger and the balance amount

₹ 3,36,791 from cash ledger. Notice for recovery of interest against cash payment was issued to the taxpayer.

In respect of Bijoy Kumar Saha, the Government replied (October 2022) that show cause notice had been issued.

5.2.6.5 Non-production of records

5.2.6.5(i) Irregular claim of transitional credit without tax invoices

(A) Despite repeated requests, original tax invoices in support of tax credit by four dealers could not be produced for audit scrutiny. In absence of original tax invoices, Audit could not ascertain the authenticity of the claims. In this context it may be presumed that taxpayers availed transitional credits for ₹ 3,51,09,424 without tax invoices, which was irregular. The details are depicted in **Table 5.2.5**.

Table 5.2.5: Details of taxpayers availing Transitional Credit without tax invoices

Jurisdiction	Taxpayer	TIN	GSTN	Amount claimed in TRAN-1 (₹)
Charge-VIII	Abhisar Build well Pvt. Ltd.	16180012046	16AAFCA6845D1ZT	2,75,18,912
Charge-VIII	ALD Automatic Pvt. Ltd.	16180746115	16AAFCA0924K1ZU	9,20,581
Charge-VIII	Aristo Texcon Pvt. Ltd.	16180560195	16AACCA6117B1ZB	57,28,555
Charge-V	Mrinal Kanti Debnath	16052458157	16AGXPD1102H2ZO	9,41,376
Total				3,51,09,424

In the absence of original tax invoices, the transitional credit claim is not sustainable.

During the exit conference, the Commissioner of Taxes stated (August 2021) that the matter would be examined, and result would be intimated in due course.

In respect of Abhisar Build Well Pvt. Ltd., ALD Automatic Pvt. Ltd., Aristo Texcon Pvt. Ltd. and Mrinal Kanti Debnath, the Government replied (October 2022) that the taxpayer falls under the Central Jurisdiction. The Commissioner of Taxes furnished (December 2022) the audit observation on the dealers to the CTA.

(B) In respect of two taxpayers under Charge-II, files/ records of two tax payers could not be produced to Audit. Thus, the authenticity of transitional credit claim remained unverified. The details are shown in **Table 5.2.6**.

Table 5.2.6: Taxpayers whose files/ record not produced to Audit

Sl. No.	Name of dealer	GSTIN	Amount of tax credit claim in TRAN-1 (₹)
1	Sayak Enterprise	16ACCFS7762D1Z2	8,82,744
2	Mcnally Bharat Engineering Company Ltd.	16AABCM9443R1ZS	52,65,669

The Superintendent of Taxes, Charge-II stated (June 2021) that one case (Sayak Enterprise) had been sent to Commissioner Office (Tax Audit cell) and that of other case (Mcnally Bharat Engineering Company Ltd.) could not be furnished due to imposition of Corona Curfew in the State.

During the exit conference, the Commissioner of Taxes stated (August 2021) that the matter would be examined, and result would be intimated in due course.

In respect of Sayak Enterprise, the Government replied (October 2022) that the taxpayer falls under the Central Jurisdiction. The Commissioner of Taxes furnished (December 2022) the audit observation on the dealer to the CTA.

In respect of McNally Bharat Engineering Company, the Government replied (October 2022) that record could not be produced due to Corona Curfew, and it would be produced to next audit. However, it was not informed whether the State Tax Authority had verified the case or not.

5.2.6.6 Conclusion

Significant deficiencies *viz.* claim of transitional credits without credit balance in VAT returns, claim of transitional credits against TDS Certificate and claim of transitional credit without furnishing VAT returns, *etc.* were noticed during audit.

To detect such erroneous claims on transitional credit, verification and prompt remedial action on the part of the Taxes Organisation is crucial. It was observed that the Organisation had completed verification of only 74 cases out of total 333 transitional credit claims amounting to ₹ 948.56 lakh under the jurisdiction, which reflects lack of adequate effort of the Organisation in verification of transitional credit claims and absence of time bound action.

5.2.6.7 Recommendation

The Organisation may step up efforts for verification of unverified transitional credit claims expeditiously and initiate action for recovery/ reversal of all the wrongly claimed transitional credits by taxpayers along with penalty and interest.

FOREST DEPARTMENT

5.3 Improper storage of timber resulted in loss of revenue

Failure on the part of the Forest Department to establish proper storage facilities, delay in calling of tender, and non-disposal of timber in time resulted in loss of revenue to the Department of ₹ 50.11 lakh.

Tripura Forest (Establishment and Regulation of Depots) Rules, 2006²⁰⁰, states that there shall be a depot under the control of Divisional Forest Officer (DFO), to which timber, timber logs, fashioned timber, driftwood, sunken, salvaged wood together with seized or confiscated, boats, tools, vehicles, *etc.*, as defined in the Indian Forest Act, 1927 and its amendments, shall be taken and stored at for safe custody, examination, marking, disposal and sale. The DFO shall establish one or more depot at any designated place after obtaining approval in writing from the Principal Chief Conservator of Forests (PCCF), Tripura. The PCCF, Tripura instructed (August 2015) to dispose of the seized timber within one month and reasons for delay in disposal was to be recorded in a register.

²⁰⁰ Notified by the State Government in June 2006

Audit scrutiny of the records of the office of PCCF (July 2022) revealed that 782.89 m³ timber valued ₹ 50.11 lakh were lying under ten Sub-Divisions of six Forest Districts. As the undisposed timber had been kept without proper storage facilities for the period ranging between five years and 20 years, it got damaged. The district and sub-division wise details are shown in **Table 5.3.1**.

Table 5.3.1: District and Forest Sub-Division-wise quantity of damaged timber

Name of the district	Name of the Sub-division	Quantity of timber (in cum)	Value (₹ in lakh)
North Tripura	Dharmanagar	21.12	0.97
	Kanchanpur	61.43	Not available (NA)
Unakoti	Kailashahar	119.45	9.31
South Tripura	Bagafa	316.67	11.20
	Sabroom	102.86	2.44
Khawai	Teliamura	19.88	2.19
	Khawai	30.28	1.92
Sepahijala	Bishalgarh	28.15	NA
	Sonamura	10.07	
Dhalai	Ambassa	72.98	22.08
Total		782.89	50.11

Source: Departmental records

The details of action taken by the Department for establishment of depots with safe storage facilities as envisaged under the Tripura Forest (Establishment and Regulation of Depots) Rules, 2006 were not found on the records. Due to storage of timbers in open space and prolonged exposure to sun and rain, timber has been damaged as shown in **Photographs 5.3.1, 5.3.2 and 5.3.3**.



Photograph 5.3.1: Garji Forest Depot, Udaipur



Photograph 5.3.2: Paratia Central Nursesry, Udaipur



Photograph 5.3.3: Churaibari Beat Office, Dharmanagar

Tenders for disposal of timber were called for by the Department belatedly after a lapse of five to 20 years of storage in open space. However, due to deterioration of quality of the timber, fixing of comparatively higher rate than the market rate and non-participation of bidders, the tender could not be finalised.

The concerned DFOs sent (November 2018-August 2019) the proposals to the PCCF to write off the damaged timbers from their respective stocks but the status of write off could not be furnished by the Department though specifically called for (May 2022) by the audit.

Thus, failure on the part of the Department to establish proper storage facilities, delay in calling of the tender, and non-disposal of timber in time resulted in loss of revenue of ₹ 50.11 lakh.

The Government in its reply (January 2023) stated that efforts would be made for proper storage of timber and timber depots had been made in many sub-divisions.

It is recommended that the Government may identify the delinquent officers and fix responsibility for failure to establish proper storage facilities for timber and failure to ensure timely disposal of timber.

CHAPTER VI: FOLLOW UP OF AUDIT OBSERVATIONS

CHAPTER VI

FOLLOW UP OF AUDIT OBSERVATIONS

6.1 Follow-up action on earlier Audit Reports

6.1.1 Explanatory notes not submitted

Finance Department of the Government of Tripura issued instructions (July 1993), to the administrative departments to initiate, *suo motu*, positive and concrete action in all audit paragraphs and reviews featuring in the Audit Reports of Comptroller and Auditor General of India (C&AG) regardless of whether the cases are taken up for examination by Public Accounts Committee (PAC)/ Committee on Public Undertakings (COPU) of the Tripura Legislative Assembly or not and to furnish detailed notes indicating the corrective/ remedial action taken or proposed to be taken by them within a period of three months of the presentation of Audit Reports to the Legislature.

Serious irregularities noticed in audit are included in the Audit Reports of the C&AG and presented to the State Legislature.

(a) Public Accounts Committee

As of September 2022, 13 out of 18 departments did not submit explanatory notes on 68 paragraphs (51 paragraphs and 17 performance audits) out of 87 paragraphs (63 paragraphs and 24 performance audits) of Audit Reports awaiting discussion by the PAC relating to the years 2006-07 to 2018-19²⁰¹. The position of pendency of receipt of *suo motu* replies on paragraphs/ performance audits of the last five years Audit Report awaiting discussion by PAC is shown in **Table 6.1.1**.

Table 6.1.1: Position of pending *suo motu* replies on paragraphs/ performance audits of Audit Reports awaiting discussion by PAC

Year of Report	Total paragraphs/ performance audits awaiting discussion	Suo-motu reply received	Suo-motu reply not received
2014-15	13	2	11
2015-16	6	Nil	6
2016-17	10	1	9
2017-18	13	1	12
2018-19	12	2	10

Table 6.1.1 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 2014-15 to 2018-19. The departments largely responsible for not submitting explanatory notes were Public Works Department (26), Finance Department (9), Home Department (3) and Education Department (3) amongst others.

The issue of pendency of furnishing of *suo motu* replies to audit paras was taken up (June 2022) with the Secretary, 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.

²⁰¹ Audit Report for the year 2018-19 was placed in the State Legislature 17 March 2022.

This issue was also taken up (November 2021) earlier with the Chairman, PAC.

(b) Committee on Public Undertakings

As of September 2022, three departments did not submit explanatory notes on 16 paragraphs (13 paragraphs and three performance audits) out of 19 paragraphs (14 paragraphs and five performance audits) of Audit Reports awaiting discussion by the COPU relating to the Audit Reports from the years 2012-13 to 2018-19. The departments largely responsible for not submitting explanatory notes on paragraphs were Power Department (6), Industries and Commerce Department (8), Forest Department (1) and Tourism Department (1).

The issue of pendency of furnishing of *suo motu* replies to audit paras was taken up (June 2022) with the Secretary, 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.

6.1.2 Action taken on the recommendations of the Public Accounts Committee/ Committee on Public Undertakings

The administrative departments are required to take suitable action on the recommendations made in the Reports of the PAC/ COPU presented to the State Legislature. Following the circulation of the Reports of the PAC/ COPU, Heads of Departments are to prepare comments on action taken or proposed to be taken on the recommendations of the PAC/ COPU and submit the same to the State Assembly Secretariat.

(a) Public Accounts Committee

As of September 2022, Action Taken Notes (ATNs) on 147 recommendations of the PAC made between 2010-11 and 2018-19 were awaited from the administrative departments concerned, of which, 54 pertained to Finance (Excise & Taxation) Department, 19 to Public Works (Roads & Building) Department, 11 to Social Welfare and Social Education Department, nine to Urban Development Department, six each to Education (Higher) Department, Industries & Commerce Department, Public Works (Drinking Water & Sanitation) Department and Education (School) Department, five to Health & Family Welfare Department, four to Fisheries Department and 21 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 September 2022, 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 and Plantation Corporation Limited), and one each to Transport Department (Tripura Road Transport Corporation) and Tribal Welfare (Tribal Rehabilitation in Plantation and 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.

6.2 Monitoring

The following committees were formed at the Government level to monitor the follow up action on Audit Reports and PAC/ COPU's recommendations.

6.2.1 Departmental Monitoring Committee

Departmental Monitoring Committees (DMCs) were 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 are 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 2021-22, though called for (January 2023), were not furnished (January 2023).

6.2.2 Apex Committee

An Apex Committee was 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's recommendations.

Details about meetings of the Apex Committee during 2021-22, though called for (January 2023), were not furnished (January 2023).

6.3 Outstanding Inspection Reports

The Principal Accountant General (Audit), Tripura conducts periodical inspections of government departments to test check transactions and verify the maintenance of accounts and other records according to prescribed rules and procedures. 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 instructed (July 1993) that the first reply to the IRs should be furnished within one month from the date of receipt of IR.

Analysis of the position of outstanding IRs showed that 2,988 paragraphs included in 414 IRs issued during the last five years up to 2021-22 were pending for settlement as of September 2022. Of these, even the first reply had not been received in respect of 1,101 paragraphs involving 148 IRs in spite of repeated reminders. The year-wise break-up of the outstanding IRs and the position of response thereto is given in **Table 6.3.1**.

Table 6.3.1: Position of Outstanding IRs where first reply have not been received

Years	No. of outstanding		First reply had not been received	
	IRs	Paras	IRs	Paras
2017-18	115	773	22	148
2018-19	99	655	15	105
2019-20	49	359	21	170
2020-21	100	812	58	438
2021-22	51	389	32	240
Total	414	2,988	148	1,101

As a result, the following important irregularities commented upon in those IRs were not addressed as of September 2022.

Table 6.3.2: Irregularities not addressed

Nature of irregularities	Number of cases	Amount involved (₹ in crore)
Excess/ Irregular/ Avoidable/ Unfruitful/ Wasteful/ Unauthorised/ Idle expenditure	331	334.22
Blocking of funds	97	267.69
Non-recovery of excess payments/ overpayments	163	120.74
Under assessment	123	17.17
Loss of Revenue	172	133.18
Misappropriation/ Suspected misappropriation	17	6.44
Others	2561	1,906.22
Total	3464	2,785.66

It is evident from **Table 6.3.2** that 3,464 cases for ₹ 2,785.66 crore involving audit observations on blocking of funds, excess/ over payments, loss of revenue, under assessment, excess/ irregular/ wasteful/ idle expenditure, etc. remained un-addressed by the departments concerned, which is a matter of serious concern.

6.4 Departmental Audit Committee Meetings

As per the Office Memorandum dated 14 July 1993 issued by the Government of Tripura the Departmental Audit Committees (DACs) are required to be constituted by each Department with the Secretary of the Department as Chairman, Head of the Department as Member and one Officer of the rank of Deputy Secretary from the Finance Department as Member and Deputy Accountant General, Tripura as Convener. The DACs are to monitor the progress in disposal of the outstanding audit paras and IRs issued by the Principal Accountant General (Audit), Tripura. Twelve Audit Committee Meetings were held during 2020-21 wherein 47 IRs and 244 paragraphs were discussed and 87 paragraphs were settled. Audit Committee Meeting was not held during 2021-22.

6.5 Response of the Government/ departments towards audit

The Principal 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 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 Principal 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 2,988 paragraphs involving ₹ 2,846.89 crore relating to 414 IRs issued during the last five years 2017-18 to 2021-22 which remained outstanding at the end

of 30 September 2022 under Social, Economic, Revenue and General Sectors. The year-wise position of outstanding IRs, paragraphs and money value involved for the last five years as on 30 September 2022 are given in **Table 6.5.1**.

Table 6.5.1: Details of pending IRs

Position of IRs	Outstanding as of September 2022					Total
	2017-18	2018-19	2019-20	2020-21	2021-22	
Number of IRs pending for settlement	115	99	49	100	51	414
Number of outstanding audit observations	773	655	359	812	389	2,988
Money value involved (<i>₹ in crore</i>)	351.14	543.92	537.00	1,170.19	244.64	2,846.89

The details in **Table 6.5.1** indicates that the departments were not serious in taking necessary action for final settlement of such cases.

It is recommended that the Government may review the matter and ensure that an effective system exists for sending replies to Audit within the prescribed time frame.

Agartala
The 08 August 2023


(H. K DHARMADARSHI)
 Principal Accountant General (Audit), Tripura

Countersigned

New Delhi
The 09 August 2023


(GIRISH CHANDRA MURMU)
 Comptroller and Auditor General of India

APPENDICES

Appendix 2.2.1

Statement showing district-wise detailed position/ shortage of HSC, PHC and CHC/ SDH in Tripura

(Reference: Paragraph 2.2.2.1)

Name of the District	Population	Requirement as per IPHS norms			Present position			Shortage, if any			Shortage (in per cent)		
		CHC/SDH	PHC	HSC	CHC/SDH	PHC	HSC	CHC/SDH	PHC	HSC	CHC/SDH	PHC	HSC
Sepahijala District	521555	4	17	104	6	15	121	-	2	-	-	12	
Gomati District	487730	4	16	98	6	10	145	-	6	-	-	38	
South Tripura District	461568	4	15	92	8	19	148	-	-	-	-	-	
Khowai District	324896	3	11	65	2	10	104	1	1	-	33	9	
Dhalai District	410443	3	14	82	5	16	121	-	-	-	-	-	
West Tripura District	926753	8	31	185	3	20	192	5	11	-	63	35	
Unakoti District	296718	2	10	59	2	12	70	-	-	-	-	-	
North Tripura District	468763	4	16	94	4	16	101	-	-	-	-	-	
Total	3898426	32	130	779	36	118	1002						

Appendix 2.2.2

Statement showing detailed position/ shortage of Specialists, GDMOs, Staff Nurses and Paramedics in the six District Hospitals in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Requirement of Specialists as per IPHS	Specialists in position						Shortage of Specialists						Shortage (in per cent)					
			16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22
1	North Tripura	17	9	10	11	14	16	15	8	7	6	3	1	2	47	41	35	18	6	12
2	South Tripura	17	2	3	4	5	7	9	15	14	13	12	10	8	88	82	76	71	59	47
3	Khowai	17	6	7	10	7	7	9	11	10	7	10	10	8	65	59	41	59	59	47
4	Dhalai	20	9	11	13	15	14	17	11	9	7	5	6	3	55	45	35	25	30	15
5	Unakoti	20	NA	11	13	11	11	11	NA	9	7	9	9	9	NA	45	35	45	45	45
6	Gomati	20	16	16	18	18	18	18	4	4	2	2	2	2	20	20	10	10	10	10
		111	42	58	69	70	73	79	49	53	42	41	38	32	54	48	38	37	34	29

Sl. No.	Name of the District	Requirement of GDMOs as per IPHS	GDMOs in position						Shortage of GDMOs						Shortage (in per cent)					
			16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22
1	North Tripura	11	8	8	8	8	8	8	3	3	3	3	3	3	27	27	27	27	27	27
2	South Tripura	11	2	2	2	2	2	2	9	9	9	9	9	9	82	82	82	82	82	82
3	Khowai	11	11	11	8	7	7	7	0	0	3	4	4	4	0	0	27	36	36	36
4	Dhalai	13	2	2	2	2	2	2	11	11	11	11	11	11	85	85	85	85	85	85
5	Unakoti	13	NA	4	4	4	4	4	NA	9	9	9	9	9	NA	69	69	69	69	69
6	Gomati	13	10	12	7	9	6	13	3	1	6	4	7	0	23	8	46	31	54	0
		72	33	39	31	32	29	36	26	33	41	40	43	36	44	46	57	56	60	50

Appendix 2.2.2 (concl.)

Statement showing detailed position/shortage of Specialists, GDMOs, Staff Nurses and Paramedics in the six District Hospitals in Tripura
(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Requirement of Staff Nurses as per IPHS	Staff Nurses in position						Shortage of Staff Nurses						Shortage (in per cent)					
			16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22
1	North Tripura	45	31	34	38	39	40	41	14	11	7	6	5	4	31	24	16	13	11	9
2	South Tripura	45	24	26	30	32	36	35	21	19	15	13	9	10	47	42	33	29	20	22
3	Khowai	45	42	45	44	39	43	43	3	0	1	6	2	2	7	0	2	13	4	4
4	Dhalai	90	46	46	46	47	47	47	44	44	44	43	43	43	49	49	49	48	48	48
5	Unakoti	90	NA	47	46	47	47	44	NA	43	44	43	43	46	NA	48	49	48	48	51
6	Gomati	90	78	81	80	82	83	76	12	9	10	8	7	14	13	10	11	9	8	16
		405	221	279	284	286	296	286	94	126	121	119	109	119	30	31	30	29	27	29

Sl. No.	Name of the District	Requirement of Paramedics as per IPHS	Paramedics in position						Shortage of Paramedics						Shortage (in per cent)					
			16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22	16-17	17-18	18-19	19-20	20-21	21-22
1	North Tripura	30	22	29	32	32	30	30	8	1	-2	-2	0	0	27	3	-7	-7	0	0
2	South Tripura	30	9	20	20	22	23	23	21	10	10	8	7	7	70	33	33	27	23	23
3	Khowai	30	50	60	60	24	25	27	-20	-30	-30	6	5	3	-67	-100	-100	20	17	10
4	Dhalai	41	32	32	39	38	38	39	9	9	2	3	3	2	22	22	5	7	7	5
5	Unakoti	41	NA	17	28	29	34	31	NA	24	13	12	7	10	NA	59	32	29	17	24
6	Gomati	41	59	62	66	70	72	72	-18	-21	-25	-29	-31	-31	-44	-51	-61	-71	-76	-76
		213	172	220	245	215	222	222	0	-7	-32	-2	-9	-9	0	-3	-15	-1	-4	-4

Appendix 2.2.3

Statement showing the availability of Specialist Doctors in the District Hospitals in the State during 2016-17 to 2021-22

(Reference: Paragraph 2.2.2.3)

Sl. No.	Mandatory requirement as per IPHS	Requirement as per IPHS	Khowai DH (100 Beds)						South Tripura DH (100 Beds)						North DH (100 Beds)					
			2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22
Specialists in	SS	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP
1	General Medicine	2	1	1	1	1	1	3	0	1	1	0	1	2	2	2	2	3	3	3
2	Pediatrics	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	General Surgery	2	1	1	1	0	0	0	0	0	0	0	0	0	1	1	1	1	2	1
4	Ophthalmology	1	0	0	0	0	0	0	0	1	0	0	1	0	1	1	1	1	1	1
5	Dental	1	1	1	2	2	2	2	0	0	0	0	0	0	1	1	1	1	1	1
6	Obstetric & Gynae	2	1	1	2	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2
7	ENT	1	0	1	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1
8	Psychiatry	1	0	0	1	0	0	0	0	0	1	1	1	1	0	0	1	1	1	1
9	Orthopaedics	1	0	0	0	1	1	1	0	0	0	1	1	1	0	0	0	2	2	2
10	Anaesthesia	2	0	0	0	0	0	0	0	0	0	0	0	1	1	1	1	1	1	1
11	Radiology	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Pathology	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	1

Appendix 2.2.3 (concl.)

Statement showing the availability of Specialist Doctors in the District Hospitals in the State during 2016-17 to 2021-22

(Reference: Paragraph 2.2.2.3)

Sl No	Mandatory requirement as per IPHS	Requirement as per IPHS	Gomati DH (150 Beds)						Dhalai DH (150 Beds)						Unakoti DH (150 Beds)					
			2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21	2021- 22
Specialists in	SS	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP	MIP
1	General Medicine	2	2	2	2	2	2	1	1	1	2	2	2		2	2	2	2	2	1
2	Pediatrics	3	2	2	2	2	2	2	1	1	1	2	1	1		1	1	1	1	1
3	General Surgery	2	2	2	2	2	2	2	0	0	1	1	1	2		1	1	1	1	1
4	Ophthalmology	1	1	1	1	1	1	1	1	1	1	1	1		1	1	1	1	1	1
5	Dental	1	1	1	2	2	2	2	2	2	2	2	2		0	0	0	0	0	0
6	Obstetric & Gynae	3	2	2	2	2	2	2	1	1	2	2	2	1		2	3	2	1	2
7	ENT	1	1	1	2	2	2	2	1	1	1	1	1	2		1	1	1	1	1
8	Psychiatry	1	1	1	1	1	1	1	1	1	1	1	1		1	1	1	1	1	0
9	Orthopedics	1	1	1	1	1	1	1	0	1	1	1	1	2		1	1	1	1	1
10	Anaesthesia	2	1	1	1	1	1	1	1	1	1	1	1	1		1	1	1	2	2
11	Radiology	1	1	1	1	1	1	1	0	0	0	0	0	1		0	0	0	0	0
12	Pathology	2	1	1	1	1	1	1	0	1	1	1	1	1		0	1	0	0	1

Appendix 2.2.4

Statement showing detailed position/shortfall of Specialist Doctors in the SDHs/ CHCs under eight Districts in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of Specialists as per IPHS	Specialists in position						Shortage of Specialists					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	North Tripura	Panisagar SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		Kanchanpur SDH	9	1	1	1	2	2	3	8	8	8	7	7	6
		Ananda Bazar CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Kadamtala CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	30	1	1	1	2	2	3	29	29	29	28	28	27
2	South Tripura	Belonia, SDH	9	3	4	5	5	5	5	6	5	4	4	4	4
		Sabroom, SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		Jolaibari, CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Manubankul, CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Srinagar, CHC	6	NA	0	0	0	0	0	0	6	6	6	6	6
		Hrishyamukh, CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Manubazar, CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Rajnagar, CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	54	3	4	5	5	5	5	45	50	49	49	49	49
3	Khowai	Teliamura SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		Kalyanpur CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	15	0	0	0	0	0	0	15	15	15	15	15	15
4	Dhalai	Lt. Valley SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		BSM SDH	9	2	2	3	3	4	4	7	7	6	6	5	5
		Ganda Twisa SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		Chawmanu CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Manu CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	39	2	2	3	3	4	4	37	37	36	36	35	35
5	Unakoti	RGM SDH	9	1	1	2	1	2	0	8	8	7	8	7	9
		Kumarghat CHC/SDH	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	15	1	1	2	1	2	0	14	14	13	14	13	15

Appendix 2.2.4 (concl.)

Statement showing detailed position/shortfall of Specialist Doctors in the SDHs/ CHCs under eight Districts in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of Specialists as per IPHS	Specialists in position						Shortage of Specialists					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
6	Gomati	Amarpur SDH	9	0	0	0	0	0	2	9	9	9	9	9	7
		Tripurasundari SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		RKN SDH	9	0	0	0	0	0	0	9	9	9	9	9	9
		Natunbazar CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Ompi CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Kakraban CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	45	0	0	0	0	0	2	45	45	45	45	45	43
7	Sepahijala	Melaghar SDH	9	0	0	0	0	0	4	9	9	9	9	9	5
		Bishalgarh SDH	9	0	0	0	0	3	3	9	9	9	9	6	6
		Kathalia CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Sonamura CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Boxanagar CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Takarjala CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	42	0	0	0	0	3	7	42	42	42	42	39	35
8	West Tripura	Jirania CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Kherengbar CHC	6	2	2	2	2	2	2	4	4	4	4	4	4
		Mohanpur CHC	6	0	0	0	0	0	0	6	6	6	6	6	6
		Total:	18	2	2	2	2	2	2	16	16	16	16	16	16
		Grand Total:	258	9	10	13	13	18	23						
		Shortage in %		97	96	95	95	93	91						

Appendix 2.2.5

Statement showing department wise availability of Specialist Doctor in the SDH and CHC in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the SDH/CHC	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	Kanchanpur SDH	Microbilogy-1	Microbilogy-1	Microbilogy-1	Microbilogy-1 ENT-1	Microbilogy-1 ENT-1	Microbilogy-1 ENT-1 Medicine-1
2	Belonia SDH	Obs & Gynae-1 ENT-1 Sonologist-1	Obs & Gynae-1 ENT-1 Sonologist-1 Medicine-1	Obs & Gynae-1 Paediatrics-1 Sonologist-1 Medicine-1 Anaesthetist-1	Obs & Gynae-1 Paediatrics-1 Sonologist-1 Medicine-1 Anaesthetist-1	Obs & Gynae-1 Paediatrics-1 Sonologist-1 Medicine-1 Anaesthetist-1	Obs & Gynae-1 Paediatrics-1 Sonologist-1 Medicine-1 Anaesthetist-1
3	BSM, SDH	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1 Pathology-1
4	RGM SDH	Paediatrics-1	Paediatrics-1	Paediatrics-2	Paediatrics-1	Paediatrics-2	Nil
5	Amarpur SDH	Nil	Nil	Nil	Nil	Nil	Medicine-1 Paediatrics-1
6	Melaghar SDH	Nil	Nil	Nil	Nil	Nil	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1 Medicine-1
7	Bishalgarh SDH	Nil	Nil	Nil	Nil	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1	Obs & Gynae-1 Anaesthetist-1 Paediatrics-1
8	Kherengbar CHC	Obs & Gynae-1 Anaesthetist-1	Obs & Gynae-1 Anaesthetist-1	Obs & Gynae-1 Anaesthetist-1	Obs & Gynae-1 Anaesthetist-1	Obs & Gynae-1 Anaesthetist-1	Obs & Gynae-1 Anaesthetist-1

Appendix 2.2.6

Statement showing detailed position/ shortage of Doctors in the SDHs and CHCs under eight districts in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of Doctor as per IPHS	Doctor in position						Shortage of Doctor					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	North Tripura	Panisagar SDH	10	5	5	5	5	5	5	5	5	5	5	5	5
		Kanchanpur SDH	10	7	7	8	7	7	8	3	3	2	3	3	2
		Ananda Bazar CHC	5	6	6	4	4	3	3	-1	-1	1	1	2	2
		Kadamtala CHC	5	6	6	7	6	6	5	-1	-1	-2	-1	-1	0
		Total:	30	24	24	24	22	21	21	6	6	6	8	9	9
2	South Tripura	Belonia, SDH	10	6	7	6	6	6	7	4	3	4	4	4	3
		Sabroom, SDH	10	6	9	7	7	8	9	4	1	3	3	2	1
		Jolaibari, CHC	5	3	2	2	2	2	2	2	3	3	3	3	3
		Manubankul, CHC	5	3	3	3	3	3	3	2	2	2	2	2	2
		Srinagar, CHC	5	NA	2	2	2	2	2	0	3	3	3	3	3
		Hrishyamukh, CHC	5	3	3	3	3	3	3	2	2	2	2	2	2
		Manubazar, CHC	5	4	3	4	4	4	4	1	2	1	1	1	1
		Rajnagar, CHC	5	2	2	2	2	2	2	3	3	3	3	3	3
		Total:	50	27	31	29	29	30	32	18	19	21	21	20	18
3	Khowai	Teliamura SDH	10	9	9	9	9	8	1	1	1	1	1	1	2
		Kalyanpur CHC	5	4	4	4	4	8	1	1	1	1	1	1	-3
		Total:	15	13	13	13	13	13	16	2	2	2	2	2	-1
4	Dhalai	Lt. Valley SDH	10	3	3	3	4	4	5	7	7	7	6	6	5
		BSM SDH	10	6	7	8	8	9	9	4	3	2	2	1	1
		Ganda Twisa SDH	10	4	4	5	5	5	6	6	6	5	5	5	4
		Chawmanu CHC	5	1	1	1	2	2	3	4	4	4	3	3	2
		Manu CHC	5	2	2	2	3	3	2	3	3	3	2	2	3
		Total:	40	16	17	19	22	23	25	24	23	21	18	17	15
5	Unakoti	RGM SDH	10	7	7	6	6	6	8	3	3	4	4	4	2
		Kumarghat CHC/SDH	5	8	7	8	5	7	8	-3	-2	-3	0	-2	-3
		Total:	15	15	14	14	11	13	16	0	1	1	4	2	-1

Appendix 2.2.6 (concl.)

Statement showing detailed position/ shortage of Doctors in the SDHs and CHCs under eight districts in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of Doctor as per IPHS	Doctor in position						Shortage of Doctor					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
6	Gomati	Amarpur SDH	10	6	8	7	8	6	7	4	2	3	2	4	3
		Tripurasundari SDH	10	10	9	11	12	15	10	0	1	-1	-2	-5	0
		RKN SDH	10	5	6	5	5	5	5	5	4	5	5	5	5
		Natunbazar CHC	5	4	4	6	5	4	5	1	1	-1	0	1	0
		Ompi CHC	5	5	5	4	5	5	4	0	0	1	0	0	1
		Kakraban CHC	5	5	5	5	5	5	6	0	0	0	0	0	-1
		Total:	45	35	37	38	40	40	37	10	8	7	5	5	8
7	Sepahijala	Melaghar SDH	10	4	4	4	4	5	5	6	6	6	6	5	5
		Bishalgarh SDH	10	6	6	6	6	8	8	4	4	4	4	2	2
		Kathalia CHC	5	2	3	4	4	3	4	3	2	1	1	2	1
		Sonamura CHC	5	2	3	4	4	3	5	3	2	1	1	2	0
		Boxanagar CHC	5	2	3	4	4	3	4	3	2	1	1	2	1
		Takarjala CHC	5	3	3	3	6	6	6	2	2	2	-1	-1	-1
		Total:	40	19	22	25	28	28	32	21	18	15	12	12	8
8	West Tripura	Jirania CHC	5	11	14	14	13	11	12	-6	-9	-9	-8	-6	-7
		Kherengbar CHC	5	6	7	7	8	12	12	-1	-2	-2	-3	-7	-7
		Mohanpur CHC	5	3	5	6	3	4	3	2	0	-1	2	1	2
		Total:	15	20	26	27	24	27	27	-5	-11	-12	-9	-12	-12
		Grand Total	250	169	184	189	189	195	206	76	66	61	61	55	44
		Shortage in %								30	26	24	24	22	18

Appendix 2.2.7

Statement showing detailed position/shortage of Staff Nurses in the SDHs and CHCs under eight districts in Tripura
(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of Staff Nurse as per IPHS	Staff Nurse in position						Shortage of Staff Nurse					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	North Tripura	Panisagar SDH	18	7	7	7	8	8	10	11	11	11	10	10	8
		Kanchanpur SDH	18	19	19	17	17	17	15	-1	-1	1	1	1	3
		Ananda Bazar CHC	11	5	4	4	4	4	4	6	7	7	7	7	7
		Kadamtala CHC	11	8	7	8	8	7	8	3	4	3	3	4	3
		Total:	58	39	37	36	37	36	37	19	21	22	21	22	21
2	South Tripura	Belonia, SDH	18	26	25	25	29	31	30	-8	-7	-7	-11	-13	-12
		Sabroom, SDH	18	15	15	15	15	15	15	3	3	3	3	3	3
		Jolaibari, CHC	11	9	11	11	11	11	11	2	0	0	0	0	0
		Manubankul, CHC	11	5	5	5	5	5	5	6	6	6	6	6	6
		Srinagar, CHC	11	NA	5	5	5	5	5	0	6	6	6	6	6
		Hrishyamukh, CHC	11	5	4	4	4	4	4	6	7	7	7	7	7
		Manubazar, CHC	11	9	9	9	9	10	10	2	2	2	2	1	1
		Rajnagar, CHC	11	6	6	6	6	6	6	5	5	5	5	5	5
		Total:	102	75	80	80	84	87	86	16	22	22	18	15	16
3	Khowai	Teliamura SDH	18	23	23	23	23	23	23	-5	-5	-5	-5	-5	-5
		Kalyanpur CHC	11	9	9	9	9	9	9	2	2	2	2	2	2
		Total:	29	32	32	32	32	32	32	-3	-3	-3	-3	-3	-3
4	Dhalai	Lt. Valley SDH	18	7	7	7	8	10	11	11	11	11	10	8	7
		BSM SDH	18	21	22	24	24	25	25	-3	-4	-6	-6	-7	-7
		Ganda Twisa SDH	18	10	10	10	11	11	13	8	8	8	7	7	5
		Chawmanu CHC	11	2	2	2	3	4	6	9	9	9	8	7	5
		Manu CHC	11	5	6	6	7	7	8	6	5	5	4	4	3
		Total:	76	45	47	49	53	57	63	31	29	27	23	19	13
5	Unakoti	RGM SDH	18	0	0	0	0	0	0	18	18	18	18	18	18
		Kumarghat CHC/SDH	11	17	19	14	14	14	13	-6	-8	-3	-3	-3	-2
		Total:	29	17	19	14	14	14	13	12	10	15	15	15	16

Appendix 2.2.7 (concld.)

Statement showing detailed position/ shortage of Staff Nurses in the SDHs and CHCs under eight districts in Tripura
(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of Staff Nurse as per IPHS	Staff Nurse in position						Shortage of Staff Nurse					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
6	Gomati	Amarpur SDH	18	13	12	14	13	12	13	5	6	4	5	6	5
		Tripurasundari SDH	18	14	15	12	14	15	14	4	3	6	4	3	4
		RKN SDH	18	11	12	11	12	11	12	7	6	7	6	7	6
		Natunbazar CHC	11	11	10	11	11	10	10	0	1	0	0	1	1
		Ompi CHC	11	10	11	10	10	8	9	1	0	1	1	3	2
		Kakraban CHC	11	7	8	6	7	7	6	4	3	5	4	4	5
Total:			87	66	68	64	67	63	64	21	19	23	20	24	23
7	Sepahijala	Melaghar SDH	18	8	8	9	11	11	16	10	10	9	7	7	2
		Bishalgarh SDH	18	20	20	20	20	20	20	-2	-2	-2	-2	-2	-2
		Kathalia CHC	11	5	6	5	6	8	9	6	5	6	5	3	2
		Sonamura CHC	11	5	6	5	6	7	8	6	5	6	5	4	3
		Boxanagar CHC	11	5	6	5	6	5	6	6	5	6	5	6	5
		Takarjala CHC	11	6	6	6	9	9	9	5	5	5	2	2	2
Total:			80	49	52	50	58	60	68	31	28	30	22	20	12
8	West Tripura	Jirania CHC	11	6	8	8	9	8	8	5	3	3	2	3	3
		Kherengbar CHC	11	7	7	9	9	9	9	4	4	2	2	2	2
		Mohanpur CHC	11	11	11	12	12	12	12	0	0	-1	-1	-1	-1
		Total:	33	24	26	29	30	29	29	9	7	4	3	4	4
Grand Total:			494	347	361	354	375	378	392	136	133	140	119	116	102
		Shortage (in per cent)								28	27	28	24	23	21

Appendix 2.2.8

Statement showing detailed position/ shortage of Paramedics in the SDHs and CHCs under eight districts in Tripura
(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of paramedics as per IPHS	Paramedics in position						Shortage of paramedics					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1	North Tripura	Panisagar SDH	27	5	5	5	5	5	7	22	22	22	22	22	20
		Kanchanpur SDH	27	6	6	8	8	9	8	21	21	19	19	18	19
		Ananda Bazar CHC	11	4	4	5	5	5	4	7	7	6	6	6	7
		Kadamtala CHC	11	2	2	2	2	1	1	9	9	9	9	10	10
		Total:	76	17	17	20	20	20	20	59	59	56	56	56	56
2	South Tripura	Belonia, SDH	27	19	21	21	19	20	21	8	6	6	8	7	6
		Sabroom, SDH	27	9	9	9	11	9	9	18	18	18	16	18	18
		Jolaibari, CHC	11	6	6	6	6	6	6	5	5	5	5	5	5
		Manubankul, CHC	11	4	4	4	4	4	4	7	7	7	7	7	7
		Srinagar, CHC	11	NA	3	3	3	3	3	0	0	8	8	8	8
		Hrishyamukh, CHC	11	7	7	7	7	7	7	4	4	4	4	4	4
		Manubazar, CHC	11	5	6	6	6	6	6	6	5	5	5	5	5
		Rajnagar, CHC	11	6	6	6	6	6	6	5	5	5	5	5	5
		Total:	120	56	62	62	62	61	62	53	50	58	58	59	58
3	Khowai	Teliamura SDH	27	6	6	6	6	6	6	21	21	21	21	21	21
		Kalyanpur CHC	11	4	4	4	4	4	4	7	7	7	7	7	7
		Total:	38	10	10	10	10	10	10	28	28	28	28	28	28
4	Dhalai	Lt. Valley SDH	27	6	6	8	8	8	10	21	21	19	19	19	17
		BSM SDH	27	38	39	40	40	42	42	-11	-12	-13	-13	-15	-15
		Ganda Twisa SDH	27	15	17	17	22	22	22	12	10	10	5	5	5
		Chawmanu CHC	11	7	9	10	12	12	14	4	2	1	-1	-1	-3
		Manu CHC	11	8	8	8	10	10	13	3	3	3	1	1	-2
		Total:	103	74	79	83	92	94	101	29	24	20	11	9	2
5	Unakoti	RGM SDH	27	2	4	4	4	4	4	25	23	23	23	23	23
		Kumarghat CHC/SDH	11	7	5	6	6	6	6	4	6	5	5	5	5
		Total:	38	9	9	10	10	10	10	29	29	28	28	28	28

Appendix 2.2.8 (concl.)

Statement showing detailed position/ shortage of Paramedics in the SDHs and CHCs under eight districts in Tripura

(Reference: Paragraph 2.2.2.3)

Sl. No.	Name of the District	Name of the HCI	Requirement of paramedics as per IPHS	Paramedics in position						Shortage of paramedics					
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
6	Gomati	Amarpur SDH	27	5	7	5	6	6	7	22	20	22	21	21	20
		Tripurasundari SDH	27	8	10	9	10	10	10	19	17	18	17	17	17
		RKN SDH	27	2	2	2	2	2	2	25	25	25	25	25	25
		Natunbazar CHC	11	4	3	4	3	4	4	7	8	7	8	7	7
		Ompi CHC	11	5	4	5	3	5	4	6	7	6	8	6	7
		Kakraban CHC	11	2	2	2	2	2	2	9	9	9	9	9	9
		Total:	114	26	28	27	26	29	29	88	86	87	88	85	85
7	Sepahijala	Melaghar SDH	27	14	14	14	14	14	16	13	13	13	13	13	11
		Bishalgarh SDH	27	16	16	16	16	16	16	11	11	11	11	11	11
		Kathalia CHC	11	5	4	5	5	6	6	6	7	6	6	5	5
		Sonamura CHC	11	5	4	5	5	7	8	6	7	6	6	4	3
		Boxanagar CHC	11	5	4	5	5	5	5	6	7	6	6	6	6
		Takarjala CHC	11	8	10	10	15	15	15	3	1	1	-4	-4	-4
		Total:	98	53	52	55	60	63	66	45	46	43	38	35	32
8	West Tripura	Jirania CHC	11	15	15	15	14	16	15	-4	-4	-4	-3	-5	-4
		Kherengbar CHC	11	2	2	2	2	2	2	9	9	9	9	9	9
		Mohanpur CHC	11	1	1	1	0	0	0	10	10	10	11	11	11
		Total:	33	18	18	18	16	18	17	15	15	15	17	15	16
		Grand Total:	620	263	275	285	296	305	315	346	337	335	324	315	305
		Shortage (in per cent)								56	54	54	52	51	49

Appendix 2.2.9

Shortage of adequate manpower in the Health Sub-Centres in the State *(Reference: Paragraph 2.2.2.3)*

SI. No.	Name of the District	No. of Health Sub-Centers	No. where adequate manpower is not posted	Percentage of shortage
1.	Sepahijala	121	103	85
2.	Gomati	145	145	100
3.	South Tripura	148	136	92
4.	Dhalai	121	71	59
5.	Unakoti	70	25	36
6.	North Tripura	101	91	90
7.	Khawai	104	91	88
8.	West Tripura	189	73	41
Total		999	735	74

Appendix 2.2.10

Number of beds in the different wards during 2021-22
(Reference: Paragraph 2.2.2.5)

SI. No.	Name of the Department	DH, Dhalai	DH, Gomati	DH, Khowai	DH, North	DH, South	DH, Unakoti
1	Medicine (Male & Female)	55	40	55	25	40	30
2	Surgical (Male & Female)	25	40		20	5	14
3	Orthopaedic	5				5	10
4	Paediatrics	25	16		15	20	27
5	OBS & Gynae	25	20	14	25	12	30
6	Ophthalmology	10	12		5		23
7	Psychiatric						
8	Post Caesarean		15			6	
9	Post Operative		5				
10	Cabin		2				
11	ENT	5					4
12	Emergency			25	10	12	
13	Isolation						12
Total:-		150	150	94	100	100	150
Additional beds							
1	SNCU	12	12	6	0	0	0
2	ICU	0	8	0	0	0	0
3	NRC	10	0	0	0	0	0
Total:-		22	20	6	0	0	
G. Total:-		172	170	100	100	100	150

Appendix 2.2.11

Statement showing the name of the sampled CHCs, PHCs covered by audit
(Reference: Paragraph 2.2.5)

Sl. No.	District	Name of CHC	Sl. No.	Name of PHC
1	Dhalai	Manu	1	Dhumacherra
			2	Ganganagar
2	Unakoti	Kumarghat ²⁰²	1	Dhanbilash (Kanika Memorial)
			2	Kanchanbari
3	West Tripura	Kherengbar	1	Chachubazar
			2	Champaknagar

²⁰² Kumarghat CHC has been upgraded to Sub Divisional Hospital w.e.f 1 April 2022. During the period covered in audit it was CHC.

Appendix 2.2.12

Statement showing the deployment of health care personnel in the Health Sub Centres under the sampled PHCs
(Reference: Paragraph 2.2.7)

Name of the PHC/CHC	Name of the HSCs	Manpower available in the SC			
		CHO	MPW (M)	ANM/ MPW (F)	Total
CHC, Manu	Jarulcherra	1	1	0	2
	Jamircherra	1	1	0	2
	S K Para	1	0	1	2
	Mainama	1	1	1	3
CHC, Kherengbar	Jiraniakhola	1	2	0	3
	West Jiraniakhola	1	1	0	2
	Janmejoynagar	1	1	0	2
	South Rajdharpur	1	1	1	3
	East Janmejoynagar	1	0	1	2
CHC, Kumarghat (now SDH)	Betcherra	1	1	1	3
	Dakshin Unakoti	1	1	1	3
	Darchai	0	1	1	2
	Deo Valley	1	1	1	3
	Dudhpur	1	0	1	2
	East Kanchanbari	1	1	1	3
	East Raitwisa	1	0	1	2
	Sukanta Nagar	0	1	1	2
	Sunaimuri	0	1	1	2
	Saidabari	0	1	1	2
	Ujan Dudhpur	1	1	0	2
	North Dhumacherra	1	1	1	3
PHC, Dhumacherra	Karati Cherra	1	2	0	3
	Battala	1	1	1	3
	Longtarai RF	1	1	1	3
	Demdum	1	0	1	2
PHC, Kanchanbari	East Masauli	0	0	2	2
	East Ratacherra	1	0	1	2
	Juricherra	1	1	0	2
	Laljuri	1	1	0	2
	West Masauli	1	0	1	2
	Saidarpar	1	1	1	3
	Tarani nagar	1	0	1	2
	West Ratacherra	1	1	0	2

Appendix 2.2.12 (concl.)

Statement showing the deployment of health care personnel in the Health Sub-Centres under the sampled PHCs
(Reference Paragraph No. 2.2.7)

Name of the PHC/CHC	Name of the Sub-Centre	Manpower available in the SC			
		CHO	MPW (M)	ANM/ MPW (F)	Total
Chachubazar PHC	Gaja Sub Centre	0	1	0	1
	Sonai	0	1	0	1
	Khamper	1	1	0	2
	Barakathal	1	1	0	2
	Twirajkami	1	1	0	2
	East Tamakari	0	1	0	1
	Weast Tamakari	0	0	1	1
	Domrakaridak	0	1	0	1
	Chachubazar	0	1	0	1
Ganganagar PHC	Malda Kumar Roaja Para	1	1	0	2
	Karnamanipara	1	1	0	2
	Nunacherra	1	1	0	2
	Kalabari	1	1	0	2
	Krishnajoy para	1	1	0	2
	Siddhapara	1	1	0	2
	Bharatchandra para	0	2	0	2
Kanika Memorial PHC (Dhanbilash)	Bilashpur	0	1	1	2
	Chaintail	1	0	1	2
	Dhanbilash	1	2	0	3
	Gournagar	1	1	1	3
	Howerbazar	1	0	1	2
	Jalai	1	2	0	3
	Kaulikura	0	1	1	2
	Milong	0	1	0	1
	Singirbil	0	1	2	3
Champaknagar PHC	West Debendranagar	1	1	1	3
	Madhya Debendranagar	1	1	0	2
	Champaknagar	0	0	2	2
	Champabbari	1	1	0	2
	Kasidas	1	1	1	3
	Santinagar	1	1	0	2
	Belbari	1	1	0	2
	East Belbari	1	1	1	3

Appendix 2.2.13

Statement showing the availability of facilities at the Registration Counters in the sampled PHCs and CHCs *(Reference: Paragraph 2.2.8.1)*

Name of the health facility	Adequate seating arrangement	Drinking water facility	Adequate fans	Separate toilet for ladies and gents
CHCs				
Manu	Yes	No	No	Yes
Kherengbar	Yes	Yes	Yes	No
Kumarghat	Yes	No	Yes	Yes
PHCs				
Dhumacherra	Yes	Yes	Yes	Yes
Kanchanbari	No	No	No	No
Ganganagar	No	No	Yes	No
Kanika Memorial	Yes	Yes	Yes	No
Chachubazar	Yes	Yes	Yes	No
Champaknagar	No	Yes	Yes	No

Appendix 2.2.14

OPD patients per doctor per annum (per day patient in the bracket) during 2016-2022

(Reference: Paragraph 2.2.8.2)

Name of the Health facilities	2016-17			2017-18			2018-19			2019-20			2020-21			2021-22		
	No of OPD patient	No. of doctors	Patient per doctor per annum (per day)	No of OPD patient	No. of doctors	Patient per doctor per annum (per day)	No of OPD patient	No. of doctors	Patient per doctor per annum (per day)	No of OPD patient	No. of doctors	Patient per doctor per annum (per day)	No of OPD patient	No. of doctors	Patient per doctor per annum (per day)	No of OPD patient	No. of doctors	Patient per doctor per annum (per day)
CHC, Manu	10731	2	5366 (20)	17167	2	8584 (33)	22033	2	11017(42)	18081	3	6027 (23)	8741	3	2914 (11)	10882	2	5441 (21)
CHC, Kherengbar	19093	6	3182 (12)	10581	7	1512 (6)	15186	7	2169 (8)	18372	8	2297 (9)	15188	12	1266 (5)	20287	12	1691 (6)
CHC, Kumarghat	13164	8	1646 (6)	14211	7	2030 (8)	26425	8	3303 (13)	24284	5	4857 (18)	9270	7	1324 (5)	7212	8	902 (3)
PHC, Chachubazar	4801	4	1200 (5)	9315	4	2329 (9)	3229	5	646 (2)	6026	5	1205 (5)	5184	5	1037 (4)	3502	6	584 (2)
PHC, Dhumacherra	5856	2	2928 (11)	7840	2	3920 (15)	11008	2	5504 (21)	10873	2	5437 (21)	4923	3	1641(6)	5736	2	2868 (11)
PHC, Ganganagar	2948	2	1474 (6)	2837	2	1419 (5)	3077	3	1026 (4)	2562	3	854 (3)	1242	3	414 (2)	1347	2	674 (3)
PHC, Kanchanbari	7395	4	1849 (7)	6009	4	1502 (6)	9753	4	2439 (9)	11196	4	2799 (11)	4767	3	1589 (6)	5466	3	1822 (7)
PHC, Kanika Memorial	13900	3	4633 (18)	16291	3	5430 (21)	13057	3	4352 (16)	14211	3	4737 (18)	8063	3	2688 (10)	9523	3	3174 (12)
PHC, Champaknagar	14517	5	2903 (11)	12480	5	2496 (9)	14303	5	2861 (11)	14647	6	2441 (9)	9077	5	1815 (7)	8290	10	829 (3)

Notes: 22 working days in a month on an average have been considered which included Sundays and two Fridays and other occasional Holidays.

Appendix 2.2.15

Statement showing the trend of MMR and IMR in the sampled PHCs and CHCs *(Reference: Paragraph 2.2.10.1)*

Trend of MMR and IMR in the sampled CHCs

Year	CHC, Manu			CHC, Kumarghat			CHC, Kherengbar		
	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)
2016-17	678	9 (13)	0	247	1 (4)	0	469	1 (2)	0
2017-18	507	2 (4)	0	261	4 (15)	0	512	0	0
2018-19	449	3 (7)	0	228	0	0	493	0	0
2019-20	403	4 (10)	0	127	1 (7)	0	551	0	0
2020-21	370	0	0	61	0	0	737	0	0
2021-22	414	3 (7)	0	11	0	0	915	0	0
Total	2821	21 (7)	0 (0)	935	6 (6)	0 (0)	3677	2 (1)	0 (0)

Source: Records of the health centres'

Trend of MMR and IMR in the sampled PHCs

Year	PHC, Dhumacherra			PHC, Kanchanbari			PHC, Ganganagar		
	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)
2016-17	113	2 (18)	0	106	1 (9)	0	171	0	0
2017-18	186	1 (5)	0	97	0	0	153	0	0
2018-19	215	0	0	99	0	0	198	1 (5)	0
2019-20	187	0	0	119	0	0	196	0	0
2020-21	166	0	0	112	2 (18)	0	223	0	0
2021-22	143	0	0	103	0	0	204	0	0
Total	1010	3 (3)	0	636	3 (5)	0	1145	1 (1)	0

Source: Records of the health centres'

Trend of MMR and IMR in the sampled PHCs

Year	Kanika Memorial PHC			PHC, Chachubazar			PHC, Champaknagar		
	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)	Live births	Infant deaths (IMR in parenthesis)	Maternal Deaths (MMR in parenthesis)
2016-17	82	1 (12)	0	Records could not be produced by the PHC			IPD Service in the PHC commenced in December 2019		
2017-18	65	0	0						
2018-19	57	0	0	NA	0	1	3	0	0
2019-20	38	0	0	126	0	1	9	0	0
2020-21	32	0	0	97	0	0	20	0	0
2021-22	32	0	0	171	0	0	32	0	0
Total	306	1 (3)	0	394	0	2 (5)	32	0	0

Source: Records of the health centers'

Appendix 2.2.16

Statement showing stock out position of allopathic medicines in the sampled CHCs and PHCs during the period from 2016-17 to 2021-22
(Reference: Paragraph 2.2.11.2)

Name of the Health Facility	Particulars	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Average
Community Health Centres								
Manu	Medicines not supplied	NA	95	57	185	126	185	130
	Stock out position	0-6 month 6-12 month	NA NA	1 7	1 9	3 10	5 2	10
Kherengbar	Medicines not supplied	49	48	43	45	45	71	50
	Stock out position	0-6 month 6-12 month	0 0	0 0	1 0	1 0	10 13	4
Kumarghat	Medicines not supplied	51	62	77	132	107	66	83
	Stock out position	0-6 month 6-12 month	8 9	4 18	7 8	1 10	5 5	15
Primary Health Centres								
Dhumacherra	Medicines not supplied	25	NA	53	52	58	30	44
	Stock out position	0-6 month 6-12 month	2 5	NA NA	4 14	3 14	6 6	16
Kanchanbari	Medicines not supplied	55	NA	153	150	129	62	110
	Stock out position	0-6 month 6-12 month	3 0	NA NA	1 0	2 0	0 0	1
Ganganagar	Medicines not supplied	71	63	69	77	77		71
	Stock out position	0-6 month 6-12 month	4 11	14 3	2 1	0 3	4 1	9
Chachubazar	Medicines not supplied	NA	NA	67	65	67	59	65
	Stock out position	0-6 month 6-12 month	NA NA	NA NA	11 3	12 22	18 12	31
Kanika Memorial	Medicines not supplied	33	37	30	121	49	28	50
	Stock out position	0-6 month 6-12 month	18 4	2 7	0 7	5 20	17 9	21
Champaknagar	Medicines not supplied	25	25	85	53	58		49
	Stock out position	0-6 month 6-12 month	3 0	2 0	11 2	7 5	7 8	9

Appendix 2.2.16 (Contd.)

Statement showing stock out position of medicines in the store of Central Ayurvedic Medicine Store during the period from 2016-17 to 2021-22
(Reference: Paragraph 2.2.11.2)

Sl. No.	Name of Medicine	Stock-out position						Total No. of months
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
1	Ashokarishta	12	12	8	10	12	11	65
2	Agnitundivati	12	4	12	5	12	4	49
3	Kaishore Guggula	9	0	5	2	0	0	16
4	Arugyavardhini	12	12	12	12	12	11	71
5	Chandraprava	1	12	7	7	11	0	38
6	Sanjivanivati	5	9	6	12	11	0	43
7	Vyoshadi	12	12	12	0	12	12	60
8	M. Swadistha Virichan Churna	0	2	12	0	6	0	20
9	Kutaj Ghana vati	12	10	8	6	3	11	50
10	Yugraj Guggula	4	7	5	4	12	11	43
11	Bhaskar Laban	0	0	7	11	2	11	31
12	M. Sarpagandha Misran	0	4	12	0	0	3	19
13	Trayodasanga Guggula	0	0	5	3	4	8	20
14	Panchaguna Tail (50 ml)	1	3	0	0	0	5	9
15	Chitrakadi Vati Gutika	1	0	9	4	0	10	24
16	M. Vasako	8	3	5	0	0	0	16
17	Laxmivilash	0	0	5	12	4	0	21
18	Trivibhankirti Ras	10	12	12	12	12	12	70
19	Mahamash Tail (450 ml)	11	3	12	12	11	3	52
20	Hingustak Churna	2	12	12	12	12	12	62
21	Sito Paladi Churna	0	9	12	12	12	12	57
22	Ashwagandha Churna	0	3	12	12	11	5	43
23	Dhatrilouha Cap.	0	3	12	12	11	0	38
24	Dasamalarishta	5	8	6	12	11	10	52
25	Drakshasava	5	12	12	12	12	12	65
26	Eranda Tail	0	1	12	12	11	2	38
27	Mahanarayan Tail	0	1	12	12	12	11	48
28	Panchaguna Tail (450 ml)	0	4	12	12	12	12	52
29	Anu Tail	0	4	12	12	12	12	52
30	Br. Saindhavadya Tail	0	4	12	12	12	12	52
31	Balashvagandha Lakshadhi Tail	0	1	12	12	12	11	48
32	M. Liv	0	4	12	0	11	0	27
33	Punarnabadi Mandour	0	3	12	3	0	6	24
34	Khirabala Tail	10	3	12	12	11	0	48
35	Dasamulakwath	10	0	9	12	11	5	47

Appendix 2.2.16 (Concl.)

Statement showing stock out position of medicines in the store of Central Ayurvedic Medicine Store during the period from 2016-17 to 2021-22
(Reference: Paragraph 2.2.11.2)

Sl. No.	Name of Medicine	Stock-out position						Total No. of months
		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	
36	Rasnairandadi kwath	10	0	9	12	12	12	55
37	Rasnasapta kwath	10	12	12	12	11	5	62
38	Vistinduk vati	10	0	6	1	12	12	41
39	Vidangadya Lauha	10	4	12	12	12	12	62
40	Chandramitha Ras	10	4	12	4	0	4	34
41	Khadiradi vati	0	8	5	12	11	2	38
42	Haridrakhanda	0	11	3	12	0	5	31
43	Abayarishtha	0	11	8	12	11	2	44
44	Singhanadh Guggula	0	0	0	3	12	12	27
45	M. Sudarshanghana vati	0	0	0	2	12	11	25
46	Arabindoshav	0	0	0	8	12	12	32
47	Brihatmarichadi Tail	0	0	0	1	11	3	15
48	Kanchanar Guggula	0	0	0	1	9	11	21
49	Mrityunjoy Ras	0	0	0	7	12	12	31
50	Navayush Louha	0	0	0	0	2	12	14
51	Ekangavir Ras	0	0	0	0	0	10	10
52	Avipattikar Churna	0	0	0	0	11	5	16
53	Dhannantar Tail	0	0	0	0	11	3	14
54	Vatavidhansan Ras	0	0	0	0	11	5	16
55	Krimimudgar Ras	0	0	0	0	11	6	17
56	Ayush 64	0	0	0	0	0	10	10
57	Prasarani Tail	0	0	0	0	0	10	10
58	Samsamani Vati	0	0	0	0	0	10	10
59	Chawanaprasha	0	0	0	0	0	10	10
60	Pinda Tail	0	0	0	0	0	11	11
61	Arjunarishtha	0	0	0	0	0	11	11
62	Jatradi Tail	0	0	0	0	0	11	11
63	Trifala Guggula	0	0	0	0	0	11	11
64	Swaskuta Ras	0	0	0	0	0	11	11
65	Ashwakuta Ras	0	0	0	0	0	11	11

Appendix 2.2.17

Statement showing procurement of COVID materials by Government of Tripura

(Reference: Paragraph 2.2.22.1)

Sl. No.	Name of the Item	AGMC	IGM	RCC	TMC	DH UNK	DH DHL	DH KHW	DH GMT	DHS NTB	DH DMN	CMO UNK	CMO DHL	CMO KHW	CMO GMT	CMO SOUTH	CMO NORTH	CMOW EST	CMOS PJ	Red Cross Society	SDH BSLG	SBS Youth Hostel	Kiran Gitte	MD, NHM	Total		
1	3 Layer Surgical Mask	3,68,250	58700	37650								178400	331600	95000	167500	172200	263080	229506	193450						20,95,336		
2	ABG Machine (Blood Gas Analyser)	3																							3		
3	Air Conditioner Machine (Split)	13	9									9	9	2	9	9	9								69		
4	Accessories for Oxygen Concentrator														30											30	
5	Android Tablet	4	1									1	1	1	1	1	1	1	1						13		
6	Apron (Disposable Gown)	764	200									350						100								1,414	
7	Autoclave	7											1			1										9	
8	BiPAP Machine	7	9									2	2	2	2	2	2	2								28	
9	Body Bag Adult (36)	638	15	10								30	34	57	62	65	77	35	30							1,053	
10	Bubble CPAP Machine with Air Compressor Humidifier Air Oxygen Blunder Stand	2	2									2	2	2	2	2	2									16	
11	COVERALL	37650	8600	1500								6400	12050	9660	8900	17380	14230	14350	10200								1,40,920
12	Disposable Gloves	214500	74440	79200								232040	368100	154200	182400	208100	318700	237800	201471								22,70,951
13	Deep Freezer				1							1		1		1										5	
14	Defibrillator Machine	3	3									3	3	3	3	3	3	3								24	
15	Digital BP Machine	6	3	5								6	12	6	11	11	10	10	6							86	
16	ECG Machine	9	3									3	3	3	3	3	3	3								30	
17	EEG Machine with Monitor CPU Key Board UPS Printer Stand	1	1									2	1	1	1	1										8	
18	FACE SHIELD	4840	2550	500								3770	3150	500	3600	3450	6180		3300								31,840
19	Glucometer with Strip	3	3									3	3	3	3	3	3									24	
20	GOGGLE	42650	8500	1500								9400	9150	9900	8900	16980	13130	13240	9910								1,43,260
21	Humidifier for Oxygen Concentrator																	10								10	
22	ICU Bed	52	22									22	22	22	22	22	22									206	
23	Incubator	2	2									2	2	2	2	2	2									16	
24	Infrared Thermometer	10		5								28	54	40	51	38	63	77	30								396
25	Laminar Air Flow				1							1				1	1									5	
26	BiPAP Machine with Accessories	5	4	5																							14
27	Multipara Patient Monitor	56	13																								69
28	N95 Mask	135740	23650	4650								37750	73120	31270	31780	32170	50590	27650	25700								4,74,070
29	High Flow Nasal Canula	25	15									10	10	10	10	10	10									100	
30	Nasal Oxygen Cannula Adult	500	1000															200								1,700	
31	Nasal Oxygen Cannula Paediatric		1000															100								1,100	
32	Nebuliser Mask		10													5											15
33	Needle Cutters	2	2									2	2	2	2	2	2									16	
34	Non-Breathing Oxygen Mask	100	50														50									200	

Appendix 2.2.17 (contd.)

Statement showing procurement of COVID materials by Government of Tripura

(Reference: Paragraph 2.2.22.1)

Sl. No.	Name of the Item	AGMC	IGM	RCC	TMC	DH UNK	DH DHL	DH KHW	DH GMT	DH SNTB	DH DMN	CMO UNK	CMO DHL	CMO KHW	CMO GMT	CMO SOUTH	CMO NORTH	CMOW EST	CMOW SPJ	Red Cross Society	SDHB SLG	SBS Youth Hostel	Kiran Gitte	MD, NHM	Total		
35	Ophthalmoscope Machine	2	2									2	2	2	2	2	2								16		
36	OT Light with Stand	2	2									2	2	2	2	2	2								16		
37	Otoscope Machine	2	2									2	2	2	2	2	2								16		
38	Oxygen Concentrator	185	110	91								56	166	66	188	140	201	151	95	40						1,489	
39	Oxygen Conserver High Flow Nasal Cannula Device		10									100	200		75	100	350									835	
40	Oxygen Face Mask-Adult	200	4000																							4,200	
41	Oxygen Humidifier with Flow Meter											40														40	
42	Oxygen Mask Paediatric		500									20	200			50	250									1,020	
43	Paediatric Ambu Bag	32	22									22	22	22	22	22	22									186	
44	Paediatric Laryngoscope Set(Adult 3 Blade)	6	4									4	4	4	4	4	4									34	
45	Patient Stretcher	4	3									3	3	3	3	3	3									25	
46	Phototherapy Machine	2	2									2	2	2	2	2	2									16	
47	PPE Kit	5300	650	50								1305	1320	800	1200	990		850	505								12,970
48	Pulse Oximeter	63	50	60								640	1125	567	822	1428	790	2687	792						1		9,025
49	Radiant Warmer	6	6									6	6	6	6	6	6									48	
50	Refrigerator Domestic	2	2		1							1	1	2	3	2	2	3	2							21	
51	Refrigerator Micro Centrifuge	2												1			1										4
52	RT-PCR Machine	2												1			1										4
53	Sanitizer (2L)	258	16	161								525	911	240	606	716	1292	816	609								6,150
54	Sanitizer (10L)	36	8	13								47	105	23	70	47	136	67	36								588
55	Sanitizer (100ml)	60	20									100	15	20	20	80	40	50	20								425
56	Sanitizer (500ml)	34	24	48								377	769	244	174	387	1179	1040	552								4,828
57	Sanitizer (5L)	272	90	69								198	428	225	345	290	504	150	398								2,969
58	Sanitizer (20L)	59	45	10								9	65	40	33	43	39	50	30								423
59	Suction Machine	7	7									7	7	7	7	7	7									56	
60	Surgical Gloves6.5			3500								15500	28900	15500	13000	13500	24200		16400								1,30,500
61	Surgical Gloves7.5		5000	11960								39680	62680	23320	27656	27856	62720	22400	26460								3,09,732
62	Syringe Pump	14	59									9	9	9	9	9	9									127	
63	UPS for Ventilator	10	4	4								6	10	6	8	8	6									62	
64	Ventilator Neonatal with Consumables	1	1										1		1												4
65	Ventilator Paediatric with Consumables	40	26	4								9	12	9	10	11	14		4								139
66	Vortex Mixture	1			1							1		1			1										6
67	Wheel Chair	4	3									3	3	1	3	1	1										19
68	Oxygen Cylinder (Type-D)	550																									550
69	Oxygen Cylinder (Type-B)	738																									738
70	RNA Kit	5000																									5,000

Appendix 2.2.17 (concl.)

Statement showing procurement of COVID materials by Government of Tripura

(Reference: Paragraph 2.2.22.1)

Sl. No.	Name of the Item	AGMC	IGM	RCC	TMC	DH UNK	DH DHL	DH KHW	DH GMT	DH SNTB	DH DMN	CMO UNK	CMO DHL	CMO KHW	CMO GMT	CMO SOUTH	CMO NORTH	CMOW EST	CMO SPJ	Red Cross Society	SDH BSLG	SBS Youth Hostel	Kiran Gitte	MD, NHM	Total
71	X Ray Machine					1																			1
72	Furniture Items	159	350		60																				569
73	Matress and allied Items		200		45																				245
74	Pillow				200																				200
75	Viral RNA Kit	50																							50
76	BSL-2 Fome Cup Board				1	1	1	1	1	1	1										1				8
77	Infusion Pump	20																							20
78	Laryngo Scope	5																							5
79	Refrigerated Micro-Centrifuge				1					1		1													3
80	CCTV Surveillance System																							44	44
81	Wireless Keyboard Mouse Combo	4																							4
82	CR System (Computer Radiography)	1																							1
83	Video Conference System																							1	1
84	Smartphone (Mobile)												1	1	1	1	1	1	1						8

Appendix 2.2.18

Status of verification of important Covid equipment and other hospital items in the three major hospitals in the State
(Reference: Paragraph 2.2.22.2)

Sl. No.	Name of the item	Total quantity received	Quantity issued to wards	Lying idle in the hospital Store	Lying idle in wards	Total idle assets (in No.)	Name of the hospital
1.	AC Machine	13	13	0	13 in Paediatric Department	13	AGMC
	Total	13	13	0	13	13	
2.	BIPAP Machine	15	2	13	0	13	AVBRC
		10	10	0	2	2	AGMC
		13	0	13	0	13	IGM
	Total	38	12	26	2	28	
3.	Bubble CPAP Machine	2	2	0	Two in DCH ²⁰³	2	IGM
	Total	2	2	0	2	2	
4.	Defibrillator Machine	1	0	1	0	1	AVBRC
		3	3	0	Three in DCH	3	IGM
		Total	4	3	1	3	4
5.	ECG Machine	5	3	2	Three in DCH	5	IGM
		8	8	0	Two in DCH	2	AGMC
		Total	13	11	2	5	7
6.	EEG Machine with Monitor, CPU, UPS and Keyboard	1	1	0	One in DCH	1	IGM
	Total	1	1	0	1	1	
7.	ICU Bed	22	22	0	22 in DCH	22	IGM
		20	20	0	Five in MICU ²⁰⁴	5	AVBRC
		Total	42	42	0	27	27
8.	Multipara Monitor (Low End)	10	0	10	0	10	IGM
		43	43	0	10 Nos. in Covid Centre	10	AGMC
		12	12	0	12 Nos. in DCH	12	IGM
	Total	65	55	10	22	32	
9.	Nassal Oxygen Canula Adult and Paediatric	1000	100	900	0	900	IGM
		1000	500	500	500 Nos. in DCH	1000	IGM
		Total	2000	600	1400	500	1900

²⁰³ DCH-Dedicated Covid Hospital

²⁰⁴ MICU-Medical Intensive Care Unit

Appendix 2.2.18 (Concl.)

Status of verification of important Covid equipment and other hospital items in the three major hospitals in the State
(Reference: Paragraph 2.2.22.2)

Sl. No.	Name of the item	Total quantity received	Quantity issued to wards	Lying idle in the hospital Store	Lying idle in wards	Total idle assets (in No.)	Name of the hospital
10.	Oxygen Concentrator	91	91	0	70 with Nodal Officer, DCH	70	AVBRC
		210	96	114	50 Nos. in DCH	164	IGM
		180	176	4	41 Nos. in Covid Centre	45	AGMC
		5	5	0	5 Nos. in Post Covid Ward (AICU ²⁰⁵)	5	AGMC
Total		486	368	118	166	284	
11.	Ventilator	26	26	0	10 Nos. in Covid Centre	10	AGMC
12.	Ventilator Neonatal with Consumables	1	1	0	1 No. in DCH	1	IGM
13.	Ventilator Paediatrics with Consumables	26	17	9	10 Nos. in DCH	19	IGM
	Total	53	44	9	21	30	

²⁰⁵ AICU- Acute Intensive Care Unit

Appendix 2.3.1

Statement showing difference of actual cost of milling and milling cost as per GoI approved rates

{Reference: Paragraph 2.3(A)}

(in ₹)

Seasons	Total paddy milled (in MT)	CMR type	Milling rate of the seasons (per quintal)	Actual cost of milling	Milling rate as approved by GoI (per quintal)	Milling cost as per GoI rate at col. f	Excess cost involvement (in ₹)
a	b	c	d	e=bxdx10	f	g=bxfx10	h=e-g
KMS: 2018-19/ 1 st season	10,405.11	Parboiled	150	1,56,07,665	20	20,81,022	1,35,26,643
RMS: 2019-20/ 2 nd season	16,790.34	Parboiled	150	2,51,85,510	20	33,58,068	2,18,27,442
KMS: 2019-20/ 3 rd Season	8,946.63	Parboiled	140	1,25,25,282	20	17,89,326	1,07,35,956
	3,944.91	Raw	140	55,22,874	10	3,94,491	51,28,383
Total	40,086.99			5,88,41,331		76,22,907	5,12,18,424

Appendix 2.3.2

Statement showing loss in Custom Milled Rice due to acceptance of lower OTR and the money value involved

{Reference: Paragraph 2.3 (B)}

(in ₹)

Seasons	Total paddy milled (in MT)	CMR type	Differential OTR	Loss in quantity of CMR (in MT)	Avg. cost of the CMR @ ₹ 3,100 per quintal
(a)	(b)	(c)	(d)	(e)	(f)= e x 3,100 x10
KMS:2018-19/1st Season	10,405.11	Parboiled	3 per cent	312.15	96,76,650
RMS:2019-20/2nd Season	16,790.34	Parboiled	3 per cent	503.71	1,56,15,010
KMS:2019-20/3rd Season	8,946.63	Parboiled	3 per cent	268.40	83,20,400
	3,944.91	Raw	2 per cent	78.90	24,45,900
Total	40,086.99			1,163.16	3,60,57,960

Appendix 2.4.1

Project description and fund provision in respect of construction of five food storage godowns under NLCP

(Reference: Paragraph 2.4)

Location of the food godown	Administrative Approval& Expenditure Sanction accorded	Tendered value	Godown wise utilisation of fund (July 2020)	(₹ in lakh)
				Status (August 2020)
Jampuijala-500 MT	52.54	50.09	50.89	Completed
Kathalia-500 MT	52.55	49.36	49.36	Completed
Central Stores-500 MT	52.30	35.03	34.85	Completed
Amarpur-500 MT	52.55	43.03	42.90	Completed
Chandrapur (UDP)-1000 MT instead of Jirania	104.78	95.68	84.65 ²⁰⁶	Completed up to lintel level
Total	314.72	273.19	262.65	--

Fund released by Ministry of DoNER and the State Government

Memo No. & Date	Central Share	State Share	Total
F.No.DNER/NLP/TRI/94/2011 dated 26.03.2013	113.30	0.00	113.30
No.F.6(06)-Fin (B)/2011-12 (L-II)/32008-26 dated 30.8.2013	0.00	12.59	12.59
No.F.6(04)-Fin (B)/2001 (P-V)-Loose-I/14510-17 dated 18.11.2014	0.00	18.88	18.88
No.20020/2/2017-NLCPR Sec dated 15.01.2018	83.39	0.00	83.39
No.NLCPR-20020/2/2017-NLCPR Sec dated 17.12.2019	49.18	0.00	49.18
Total	245.87	31.47²⁰⁷	277.34

²⁰⁶ Excluding expenditure of ₹ 32.37 lakh on construction of retaining wall and purchase of land

²⁰⁷ State Government released ₹ 31.47 lakh (considering 10 per cent of approved cost of ₹ 314.72 lakh mistakenly) instead of actual State share of ₹ 27.32 lakh which is 10 per cent of the tendered value (₹ 273.19 lakh) of the project as per norms of NLCPR. Therefore, this excess amount of ₹ 4.15 lakh (₹ 31.47 lakh minus ₹ 27.32 lakh) is yet to be refunded to State Finance Department

Appendix 3.2.1

Year-wise analysis of amount approved and expenditure incurred

(Reference: Paragraph 3.2.5.1)

Year	Component: maintenance of plantation	Targeted area (in Hectares)	Per hectare cost approved in APO (in ₹)	Total amount approved in the APO (₹ in lakh)	Area which was covered (in hectare)	Expenditure incurred per hectare (in ₹)	Total expenditure incurred (₹ in lakh)	Excess (+)/ less (-) expenditure per hectare	Percentage of actual expenditure against approved cost per hectare
2017-18	(2 nd year)	649.00	22,000	142.78	649.00	7,696	49.95	(-) 14,304	35
	(3 rd year)	385.00	18,000	69.30	385.00	5,878	22.63	(-) 12,122	33
	(4 th year)	552.41	10,000	55.24	544.00	3,616	19.67	(-) 6,384	36
	(5 th year)	259.50	5,500	14.27	75.00	2,587	1.94	(-) 2,913	47
	(6 th year)	194.00	3,000	5.82	71.20	3,610	2.57	(+) 610	120
	Total	2039.91		287.41	1724.20		96.76		
2018-19	(2 nd year)	572.21	6,690	38.28	572.21	30,220	172.92	(+) 23,530	452
	(3 rd year)	649.00	7,935	51.50	637.42	34,638	220.79	(+) 26,703	437
	(4 th year)	385.00	5,966	22.97	286.37	5,828	16.69	(-) 138	98
	(5 th year)	552.41	2,031	11.22	332.84	2,181	7.26	(+) 150	107
	(6 th year)	259.50	586	1.52	69.00	2,261	1.56	(+) 1,675	386
	Total	2418.12		125.49	1897.84		419.22		

Appendix 3.3.1

Statement showing departmentally issued material and consumed in the work “Water Supply Scheme at Srimantapur”
(Reference: Paragraph 3.3)

Materials Issued for the work				
Sl. No.	Name of the materials	Quantity (in metre)	Rate per unit (in ₹)	Amount (in ₹)
1	150 mm dia DI K-7 pipe	3558.50	1,764	62,77,194
2	100 mm dia DI K-7 pipe	5038.00	1,101	55,46,838
3	250 mm dia DI K-9 pipe	2667.50	3,075	82,02,563
4	300 mm dia DI K-7 pipe	297.00	3,231	9,59,607
5	250 mm dia DI K-7 pipe	450.00	2,538	11,42,100
6	200 mm dia DI K-7 pipe	786.50	1,925	15,14,013
	Total			2,36,42,315

Appendix 4.1.1

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/ accounts (2021-22)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 (-)	Free reserve & surplus	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	15
A. Working Government Companies														
AGRICULTURE & ALLIED														
1	Tripura Forest Development & Plantation Corporation Limited	2020-21	2022-23	9.20	0.00	108.93	0.00	43.13	-0.02	0.00	118.13	-0.22	-0.19	151
2	Tripura Horticulture Corporation Limited	2015-16	2020-21	4.74	0.00	-3.85	0.00	41.28	0.08	4.41	0.89	0.08	8.99	54
3	Tripura Tea Development Corporation Limited	2020-21	2022-23	53.81	0.00	-26.89	0.00	12.53	1.12	0.03	26.92	1.12	4.16	578
4	Tripura Rehabilitation Plantation Corporation Limited	2018-19	2019-20	4.58	0.00	-10.70	0.12	23.74	-4.88	0.00	-6.00	-4.88	Not workable	141
Sector wise total				72.33	0.00	67.49	0.12	120.68	-3.70	4.44	139.94	-3.90	2.79	924.00
FINANCING														
5	Tripura Industrial Development Corporation Limited	2020-21	2022-23	16.17	128.41	-25.37	0.00	5.37	-1.31	0.05	119.21	-0.78	-0.65	46
Sector wise total				16.17	128.41	-25.37	0.00	5.37	-1.31	0.05	119.21	-0.78	-0.65	46
MANUFACTURING														
6	Tripura Jute Mills Limited	2020-21	2022-23	379.24	1.05	-374.94	0.00	3.00	-22.78	0.00	5.35	-22.78	-425.79	161
7	Tripura Small Industries Corporation Limited	2018-19	2022-23	67.62	0.21	-62.48	0.00	8.13	-7.98	0.07	5.35	-7.98	-149.16	81
Sector wise total				446.86	1.26	-437.42	0.00	11.13	-30.76	0.07	10.70	-30.76	-287.48	242

@ Paid up capital includes share application money

* Capital Employed represents Shareholders' Fund (Net worth) plus Long Term Borrowings.

#Return on Capital Employed (per cent) is worked out by dividing a company's Earnings Before Interest and Taxes (EBIT) by the Capital Employed.

Appendix 4.1.1 (contd...)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2021-22)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 (-)	Free reserve & surplus	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	15
POWER														
8	Tripura State Electricity Corporation Limited	2021-22	2022-23	665.76	633.77	-495.96	61.07	1562.76	-102.10	8.80	864.64	-88.75	-10.26	3153
9	Tripura Power Generation Limited	2021-22	2022-23	0.10	0.00	-0.01	0.00	0.00	0.00	0.00	0.09	0.00	0.00	0
Sector wise total				665.86	633.77	-495.97	61.07	1562.76	-102.10	8.80	864.73	-88.75	-10.26	3153
SERVICES														
10	Tripura Handloom and Handicrafts Development Corporation Limited	2020-21	2022-23	161.23	4.27	-154.00	0.00	4.32	-4.46	0.20	11.50	-4.45	-38.70	180
11	Tripura Urban Transport Company Limited	2020-21	2022-23	0.90	0.00	2.08	0.00	0.27	0.12	0.00	2.98	0.12	4.03	2
12	Tripura Tourism Development Corporation Limited	2019-20	2022-23	69.50	0.00	0.19	0.00	3.51	0.60	0.00	69.69	0.78	1.12	23
13	Agartala Smart City Limited	2020-21	2022-23	0.10	0.00	-0.17	0.00	0.00	-0.09	0.00	-0.07	-0.08	Not workable	26
Sector wise total				231.73	4.27	-151.90	0.00	8.10	-3.83	0.20	84.10	-3.63	-4.32	231
MISCELLANEOUS														
14	Tripura Natural Gas Company Limited	2021-22	2022-23	30.00	2.77	149.35	0.00	169.17	25.81	0.00	182.12	37.92	20.82	18
Sector wise total				30.00	2.77	149.35	0.00	169.17	25.81	0.00	182.12	37.92	20.82	18
Total A (All sector wise working Government companies)				1462.95	770.48	-893.82	61.19	1877.21	-115.89	13.56	1400.80	-89.90	-6.42	4614

@ Paid up capital includes share application money

Appendix 4.1.1 (concl.)

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts (2021-22)

(Reference: Paragraphs 4.1.2.1, 4.1.6, 4.1.9, 4.1.9.2, 4.1.9.3 and 4.1.10)

(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 (-)	Free reserve & surplus	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	15
B. Working Statutory corporation														
SERVICES														
1	Tripura Road Transport Corporation	2019-20	2022-23	163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	176
Sector wise total				163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	176
Total B (All sector wise working Statutory Corporation)				163.96	0.25	-288.04	0.00	1.47	0.52	4.85	-123.83	0.52	Not workable	176
Grand Total (A+B)				1626.91	770.73	-1181.86	61.19	1878.68	-115.37	18.41	1276.97	-89.38	-7.00	4790
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	0.00	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	0.00	0
Grand Total (A+B+C)				1626.91	770.73	-1181.86	61.19	1878.68	-115.37	18.41	1276.97	-89.38	-7.00	4790

@ Paid up capital includes share application money

Appendix 4.1.2

Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph 4.1.10)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/ profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	K= I x (1+J/100)	L= I x J/100	M
Upto 1999-2000	0.00	156.02	2.58	0.00	0.00	0.00	158.60	158.60	12.25	178.03	19.43	-10.90
2000-01	178.03	20.44	0.00	0.00	0.00	0.00	20.44	198.47	10.82	219.95	21.47	-11.00
2001-02	219.95	25.33	0.00	0.00	0.00	0.00	25.33	245.28	10.35	270.66	25.39	-25.62
2002-03	270.66	15.53	9.13	0.00	0.00	0.00	24.66	295.32	7.08	316.22	20.91	-8.52
2003-04	316.22	18.35	0.00	0.00	0.00	0.00	18.35	334.57	9.92	367.76	33.19	-8.45
2004-05	367.76	22.99	0.00	0.00	0.00	0.00	22.99	390.75	9.17	426.58	35.83	-18.99
2005-06	426.58	23.40	0.00	0.00	0.00	0.00	23.40	449.98	8.56	488.50	38.52	-19.11
2006-07	488.50	36.22	11.04	0.00	45.00	0.00	92.26	580.76	8.46	629.90	49.13	-16.33
2007-08	629.90	29.07	4.78	0.00	50.00	0.00	83.85	713.75	8.27	772.78	59.03	-9.50
2008-09	772.78	31.13	30.50	0.00	28.06	0.00	89.69	862.47	8.00	931.47	69.00	-19.84
2009-10	931.47	25.79	16.50	0.00	139.56	0.00	181.85	1,113.32	7.98	1,202.16	88.84	-1.97
2010-11	1,202.16	13.27	0.00	0.00	108.94	0.00	122.21	1,324.37	8.88	1,441.97	117.60	-4.36
2011-12	1,441.97	27.29	75.85	0.00	64.05	0.00	167.19	1,609.16	8.41	1,744.49	135.33	-104.98
2012-13	1,744.49	30.94	0.00	0.00	63.43	0.00	94.37	1,838.86	8.44	1,994.06	155.20	-98.74
2013-14	1,994.06	41.27	0.00	0.00	110.09	0.00	151.36	2,145.42	8.53	2,328.43	183.00	-137.51
2014-15	2,328.43	38.88	12.00	0.00	128.31	0.00	179.19	2,507.62	13.18	2,838.12	330.50	-126.63
2015-16	2,838.12	38.48	0.00	0.00	88.79	0.00	127.27	2,965.39	12.95	3,349.41	384.02	-139.05
2016-17	3,349.41	60.74	13.25	0.00	87.28	0.00	161.27	3,510.68	7.50	3,773.98	263.30	-118.09

Appendix 4.1.2 (concl.)

Statement showing Rate of Real Return on Government Investment

(Reference: Paragraph 4.1.10)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State Government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/ profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	K= I x (1+J/100)	L= I xJ/100	M
2017-18	3,773.98	30.53	0.00	0.00	77.35	0.00	107.88	3,881.86	7.50	4,173.00	291.14	-190.30
2018-19	4,173.00	34.81	0.00	0.00	70.77	0.00	105.58	4,278.58	7.16	4,584.93	306.35	-211.86
2019-20	4,584.93	49.89	0.00	0.00	83.82	0.00	133.71	4,718.64	7.89	5,090.94	372.30	-74.95
2020-21	5,090.94	52.34	0.00	0.00	71.18	0.00	123.52	5,214.46	7.67	5,614.41	399.95	-86.36
2021-22	5,614.41	46.86	0.00	0.00	120.71	0.00	167.57	5,781.98	7.50	6,215.63	433.65	-115.37
Total							2,382.54					

Year	Total earnings/ loss in 2021-22	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2021-22	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
2021-22	-115.37	2,382.54	-4.84	6,215.63	-1.86

Appendix 4.2.1

Scope of up-gradation of IE projects, intended benefits, stages of implementation, scheduled date of completion, etc.
(Reference: Paragraph 4.2.5.1)

Sl. No.	Particulars	Kumarghat IE project	Badharghat IE project
1.	Scope of the project	The up-gradation project comprised of (a) development of new plots over the balance land of 19.06 acres, (b) introduction of new services, (c) repair works for 11 existing sheds which were unoccupied for want of repairs & renewals and (d) up-gradation of other services.	The up-gradation project comprised of (a) development of new plots, (b) introduction of new services, (c) civil works (d) construction of drainage, toilets, septic tanks and (e) construction of Pre-Engineered Building (PEB) sheds, etc.
2.	Macros/ outcomes/ intended benefits	The said up-gradation project was designed with a vision to generate additional 231 direct employment with the unit turnover of ₹ 14.20 crore, as estimated (collectively), at 100 <i>per cent</i> occupancy.	The said up-gradation project was designed with a vision to generate additional 215 direct employment with the unit turnover of ₹ 5.36 crore, as estimated (collectively), at 100 <i>per cent</i> occupancy.
3.	Scheduled date of completion	The scheduled date of completion of the project was 24 months from the date of issue of the final approval <i>i.e.</i> 2 January 2019.	The scheduled date of completion of the project was 24 months from the date of issue of the final approval <i>i.e.</i> 14 February 2016.
4.	Appointment of the Project Management Consultant (PMC)	TIDCL, being an SIA, decided to take up the up-gradation of the Kumarghat Industrial Estate (IE) project by Project Management Consultant (PMC). TIDCL, through tendering process, appointed (December 2017) Indian Leasing & Financial Services Cluster Development Initiative Limited (IL&FS CDI) as the Project Management Consultant (PMC) for execution of the Kumarghat IE.	TIDCL appointed (February 2014) Agartha Project Consultancy Services Limited, Agartala as the Project Management Consultant (PMC) merely for the preparation of plan, estimate, detailed drawing & design of the structural work. The PMC, in the instant case, was not appointed through the tendering process. Instead, the PMC was appointed through verbal instruction & urgency call of spot quotation at a cost of ₹ five lakh. However, no urgency for implementation of the said project, as such, was placed on the records. This was indicative of sheer haste on the part of the TIDCL in implementation of the project which, as such, resulted in deficient panning for the said project.

Appendix 4.2.1 (contd.)

Scope of up-gradation of IE projects, intended benefits, stages of implementation, scheduled date of completion, etc.

(Reference: Paragraph 4.2.5.1)

Sl. No.	Particulars	Kumarghat IE project	Badharghat IE project
5.	Stages/ component of execution of the projects.	<p>Based on the recommendations of the PMC (IL&FS CDI), TIDCL accorded approval (May 2017) for execution of the Kumarghat IE project in two phases namely Package-I & Package-II.</p> <p>The scope of the Package-I work included (a) land filling/ leveling & erection of the compound wall, (b) providing electricity (<i>i.e.</i> Sub-station & distribution network including street-light and (c) repairs & renovation of the existing services. The estimated value of the Package-I work was ₹ 1.85 crore and technical sanction for the same was accorded by the TIDCL for ₹ 2.44 crore. The work order for execution of the Package-I work was accorded (04 September 2017) to the L1 bidder Shri Tapan Dey vide restricted tendering process with the agreement value being ₹ 2.35 crore and the scheduled time completion being four months <i>i.e.</i> 03 January 2018.</p> <p>The scope of the Package-II work included (a) road work, (b) roadside greenery & social forestry, (c) water supply, water harvesting and drainage system, (d) construction of administrative & other services complexes and (e) construction of Effluent Treatment Plant (ETP), <i>etc.</i> The estimated value of the Package-II</p>	<p>Based on the recommendations of the PMC (Agartha Project Consultancy Services Limited, Agartala), TIDCL accorded approval (December 2014) for execution of the Badharghat IE project component-wise in two parts namely civil component work & electrification component work.</p> <p>The scope of the civil component work included (a) land filling/ leveling & erection of the boundary wall, (b) providing water distribution pipeline, (c) construction of water harvesting tank and (d) construction of administrative building and other miscellaneous works. The estimated value of the civil component work was ₹ 4.37 crore. The work order for execution of the civil component work was accorded (July 2014) to the L1 bidder Shri Debashish Das vide restricted tendering process with the agreement value being ₹ 5.46 crore and the scheduled time completion being 18 months <i>i.e.</i> 31 December 2015.</p> <p>The scope of the electrification component work included external & internal electrifications. The estimated value of the electrification component work was ₹ 78.84 lakh. The work order for execution of the said component work was accorded April 2015 to the L1 bidder (Shri Nitai Karmakar) vide restricted tendering process with the agreement value being ₹ 1.01 crore and the scheduled time completion being six months <i>i.e.</i> 21 August 2015.</p>

Appendix 4.2.1 (concl.)

Scope of up-gradation of IE projects, intended benefits, stages of implementation, scheduled date of completion, etc.

(Reference: Paragraph 4.2.5.1)

Sl. No.	Particulars	Kumarghat IE project	Badharghat IE project
		work was ₹ 4.12 crore and technical sanction for the same was accorded by the TIDCL for ₹ 4.12 crore. The work order for execution of the Package-II work was accorded (July 2017) to the L1 bidder Shri Abhijit Dasgupta <i>vide</i> tendering process with the agreement value being ₹ 4.69 crore and the scheduled time completion 12 months <i>i.e.</i> 2 January 2019.	
6.	Date of completion of the project	Package-I, even after an expiry of 52 months was incomplete (March 2023) while package-II work was completed with a delay of six months on 30 June 2019.	The project was completed with a delay of over two years on 29 March 2018.

Appendix 5.2.1

List of 43 cases selected for audit of transitional credit (Reference: Paragraph 5.2.4)

Sl. No.	GSTIN	State_Jursd_Nam	Total_Tran_Credit (Amount in ₹)
1	16AADCM8079P1ZO	Charge - I	72,73,029
2	16AAFFG7086D1ZE	Charge - I	10,51,706
3	16ATTPS6942B1Z9	Charge - I	57,085
4	16AJWPC5323M1ZU	Charge - I	87,177
5	16AAACL0140P1ZM	Charge - I	2,76,25,334
6	16ACCFS7762D1Z2	Charge - II	8,82,744
7	16ADVPP9020H2Z3	Charge - II	99,313
8	16AYCPS4460J1Z6	Charge - II	13,82,030
9	16ANCPS5349D1ZZ	Charge - II	1,79,280
10	16AABFR9013R2ZQ	Charge - II	57,46,374
11	16AAGFT8905P1ZH	Charge - II	63,926
12	16AABCM9443R1ZS	Charge - II	52,65,669
13	16AADCB1615J1ZZ	Charge - III	16,00,77,112
14	16ACIPB8886D1ZH	Charge - III	19,25,023
15	16AADCM5410C1Z2	Charge - V	30,25,232
16	16AGXPD1102H2ZO	Charge - V	9,41,376
17	16AYVPS5787R1ZR	Charge - V	4,91,499
18	16AABCK6483B1ZP	Charge - V	49,83,615
19	16ADVPP8936A1Z3	Charge - V	59,570
20	16ADVPP8926C2Z0	Charge - V	1,22,284
21	16AAACG1395D1ZX	Charge - VI	83,49,180
22	16AFMPC6949P1ZP	Charge - VI	2,98,430
23	16AHBPS0312F1ZW	Charge - VI	5,28,367
24	16APIPD9768B1ZT	Charge - VII	8,58,094
25	16AAACG2115R1ZK	Charge - VII	3,03,048
26	16AAFCA6845D1ZT	Charge - VIII	2,75,18,912
27	16AACCT1032C1Z2	Charge - VIII	2,72,28,351
28	16AAACT3910D1ZV	Charge - VIII	1,18,35,437
29	16AACCA6117B1ZB	Charge - VIII	57,28,555
30	16BAVPS4640A1ZK	Charge - VIII	18,89,438
31	16AACCM1551B1Z3	Charge - VIII	12,78,333
32	16AAFCA0924K1ZU	Charge - VIII	9,20,581
33	16AHTPS0439H1ZY	Charge - VIII	6,99,038
34	16BEIPR4712K1Z8	Belonia	1,80,684
35	16ATTPS6937L3ZJ	Bishalgarh	3,95,895
36	16ASJPC7522J1ZQ	Bishalgarh	50,046
37	16AACCN9505A1ZU	Udaipur	1,65,46,115
38	16AAFCS1399L1ZV	Udaipur	12,99,078
39	16AACCR0274N1Z7	Udaipur	11,88,811
40	16AEAPK6185Q1ZX	Udaipur	4,71,530
41	16ACNPL8894J1ZP	Udaipur	4,71,166
42	16BLMPB7125H1Z7	Udaipur	1,02,992
43	16AHWPB1217B1ZU	Udaipur	2,06,184
	Total		32,96,87,643

Appendix 5.2.2

List of five verified cases of Transitional Credit out of 43 selected cases for audit *(Reference: Paragraph 5.2.6.4)*

Sl. No.	Jurisdictional charge	GSTIN	Amount (in ₹)
1	Charge-VI	16AAACG1395D1ZX	83,49,180
2	Charge-VIII	16BAVPS4640A1ZK	18,89,438
3	Charge-VIII	16AHTPS0439H1ZY	6,99,038
4	Bishalgarh	16ATTPS6937L3ZJ	3,95,895
5	Bishalgarh	16ASJPC7522J1ZQ	0
Total			113,33,551

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