

Report of the Comptroller and Auditor General of India for the year 2011-12



GOVERNMENT OF TRIPURA
Report No.1 of 2013

TABLE OF CONTENTS

	Paragraph(s)	Page(s)		
Preface		V		
Executive Summary		vii		
CHAPTER I: SOCIAL SECTOR				
Introduction	1.1	1		
Planning and conduct of Audit	1.2	2		
EDUCATION (SOCIAL WELFARE & SOCIAL EDUCATION) DEPARTMENT				
Integrated Audit of the Education (Social Welfare and Social	1.3	4		
Education) Department				
RURAL DEVELOPMENT DEPARTMENT				
Performance Audit on 'Mahatma Gandhi National Rural	1.4	33		
Employment Guarantee Scheme'				
EDUCATION (SCHOOL) DEPARTMENT				
Utilisation of Edusat Network	1.5	64		
HOME (JAIL) AND PUBLIC WORKS (ROADS AND BUILD	INGS) DEPAR	<u> </u>		
Unused construction	1.6	69		
LABOUR DEPARTMENT				
(Tripura Building and Other Construction Workers' Welfare Board)	,			
Failure to achieve the objects of the Board besides imprudent	1.7	72		
investment of idle funds				
CHAPTER II: ECONOMIC SEC	, , , , , , , , , , , , , , , , , , , ,			
Introduction	2.1	75		
Planning and conduct of Audit	2.2	76		
PUBLIC WORKS (ROADS AND BUILDINGS) DEPARTMEN	NT			
Unfruitful expenditure	2.3	77		
Undue financial benefit leading to loss of interest	2.4	78		
PUBLIC WORKS (WATER RESOURCE) DEPARTMENT				
Faulty planning leading to idle investment	2.5	80		
PUBLIC WORKS DEPARTMENT				
(WATER RESOURCE, DRINKING WATER AND SANITATION)				
Blocking up of public funds on idle stores	2.6	82		
CHAPTER III: ECONOMIC SECTOR (Public Section 1)	1			
Overview of State Public Sector Undertakings	3.1	85		
POWER DEPARTMENT				
(Tripura State Electricity Corporation Limited)				
Performance Audit of Power Transmission Activities	3.2	96		
FOREST DEPARTMENT				
(Tripura Forest Development and Plantation Corporation Limited)		100		
Loss due to non-realisation of cost of packaging	3.3	130		

	Paragraph(s)	Page(s)
POWER DEPARTMENT	<u> </u>	3 ()
(Tripura State Electricity Corporation Limited)		
Deficient planning in construction of buildings	3.4	132
Loss of interest	3.5	134
CHAPTER IV: REVENUE SECT	OR	
General	4.1	137
Trend of revenue receipts	4.1.1	137
Variations between the budget estimates and actuals	4.1.2	138
Cost of collection	4.1.3	140
Analysis of arrears of revenue	4.1.4	140
Arrears in assessment	4.1.5	141
Evasion of tax	4.1.6	141
Refunds	4.1.7	141
Response of the Departments/Government towards audit	4.1.8	142
Failure of senior officials to enforce accountability and protect the	4.1.8 (a)	142
interest of the State Government		
Departmental Audit Committee Meetings	4.1.8 (b)	143
Response of the Departments to the draft audit paragraphs	4.1.8 (c)	144
Follow up on Audit Reports – summarised position	4.1.8 (d)	144
Compliance with the earlier Audit Reports	4.1.8 (e)	144
Analysis of the mechanism for dealing with the issues raised by	4.1.9	145
Audit		
Position of Inspection Reports	4.1.9 (a)	145
Assurances given by the Department/Government on the issues	4.1.9 (b)	145
highlighted in the Audit Reports	` ,	
Recovery of accepted cases	4.1.9 (b) (i)	145
Action taken on the recommendations accepted by the	4.1.9 (b) (ii)	146
Departments/Government		
Results of audit	4.1.10	147
Position of local audit conducted during the year	4.1.10 (a)	147
This Report	4.1.10 (b)	147
TRANSPORT DEPARTMENT	, , ,	
Computerisation of Transport Department in Tripura	4.2	148
FINANCE (EXCISE & TAXATION) DEPARTMENT	1	
(SALES TAX/VALUE ADDED TAX)		
Short levy of tax	4.3	170
FOREST DEPARTMENT		
Suspected misappropriation	4.4	172
CHAPTER V: GENERAL SECT	OR	
Introduction	5.1	175
Planning and conduct of Audit	5.2	176
HOME (POLICE) DEPARTMENT		
Unfruitful expenditure	5.3	177

	Paragraph(s)	Page(s)		
CHAPTER VI: FOLLOW UP OF AUDIT OF				
Follow up action on earlier Audit Reports	6.1	179		
Monitoring	6.2	180		
Outstanding Inspection Reports	6.3	181		
APPENDICES				
	Appendix No.	Page(s)		
Establishment of AWCs where population was below the norms	1.1	185		
Statement showing name of the units audited at the State, District,	1.2	187		
Block and GP levels				
Statement showing year-wise works supervised by POs in six	1.3	188		
Blocks				
Details of possible generation of additional persondays with the	1.4	189		
shortfall in release of State share				
Statement showing details of material labour ratio at Districts	1.5	190		
Summary of 600 test checked works	1.6	191		
Statement Showing the GP-wise execution of earthen roads	1.7	192		
Statement showing missing/stolen equipment of SITs	1.8	195		
Statement showing details of delay in completion of various	1.9	196		
construction works of Sub-Jail at Gandacherra				
Details of avoidable loss of interest due to investment of idle	1.10	197		
funds in savings accounts instead of in fixed deposits				
Statement showing award of seven package works of roads,	2.1	198		
bridges, buildings etc. in the State to four agencies by four				
executing Divisions during 2008-11				
Statement showing the Interest Free Mobilisation Advance paid	2.2	199		
to the agencies during the period April 2008 to January 2012 and				
the interest amount that could be realised at 10 per cent per				
annum upto 31 December 2011				
Statement showing particulars of up-to-date capital, loans	3.1	200		
outstanding and manpower as on 31 March 2012 in respect of				
Government Companies and Statutory Corporations				
Summarised financial results of Government companies and	3.2	202		
Statutory corporations for the latest year for which accounts were				
finalised				
Statement showing grants and subsidy received/receivable,	3.3	204		
guarantees received, waiver of dues, loans written off and loans				
converted into equity during the year and guarantee commitment				
at the end of March 2012	2.4	20.5		
Statement showing investment made by State Government in	3.4	206		
PSU's whose accounts are in arrears	2.5	207		
Statement showing financial position of Statutory Corporation	3.5	207		
(Tripura Road Transport Corporation)	2.6	200		
Statement showing working results of Statutory Corporation	3.6	208		
(Tripura Road Transport Corporation)				

	Appendix No.	Page(s)
Statement showing year-wise quantity of Cenex sold, Barrels	3.7	209
used, average purchase cost of Barrels and cost of packaging		
Statement showing loss of interest due to Fixed Deposits made on	3.8	210
the same dates at varied interest rates		
Statement showing issuance of two or more driving licences to	4.1	215
same persons		
Statement showing Improper mapping of business process rules	4.2	221
in case of One Time Tax (OTT) for Private cars/ Two wheelers		
Statement showing short realisation of taxes in case of	4.3	223
quarterly/yearly tax due to improper mapping of business process		
rules		
Statement showing short levy of VAT, interest and penalty due to	4.4	229
concealment of turnover by the dealers and incorrect application		
of taxable rates		
Statement showing short levy of VAT, interest and penalty due to	4.5	234
erroneous computation		
Statement showing details of amount due to be realised, actual	4.6	236
realisation, amount remitted etc. by the Shibbari Beat Officer		