

CHAPTER V: GENERAL SECTOR

5.1 Introduction

This Chapter of the Audit Report for the year ended 31 March 2012 deals with the findings on audit of the State Government units under General Sector.

The names of the State Government departments and the total budget allocation and expenditure of the State Government under General Sector during the year 2011-12 are given in the table below:

Table 5.1

(₹ in crore)

Name of the Departments	Total Budget Allocation	Expenditure
Chief Minister Secretariat	0.58	0.52
Civil Defence Department	0.83	0.51
Department of Parliamentary Affairs	10.77	9.38
Election Department	4.76	4.09
Employment	3.08	2.88
Factories and Boilers Organisation	1.28	1.18
Finance Department	1,907.10	1,380.88
Fire Service Organisation	48.47	41.18
General Administration (P & T) TPSC Department	3.04	2.33
General Administration (Political) Department	1.64	1.48
General Administration (AR) Department	1.55	1.20
General Administration, Printing and Stationery	9.10	8.57
General Administration (SA) Department	38.07	34.64
Governors Secretariat	2.44	2.20
High Court	6.10	6.05
Home (FSL, PAC and Prosecution Cell)	8.00	7.78
Home (Jail) Department	22.96	16.82
Home (Police) Department	668.06	601.73
Institutional Finance Department	21.52	21.40
Law Department	45.96	26.28
Planning and Coordination Department	93.66	6.94
Statistical Department	11.49	7.93
Treasuries	4.60	4.00
Total number of Departments = 23	2,915.06	2,189.97

Source: Appropriation Accounts – 2011-12.

Besides the above, the Central Government had transferred a sizeable amount of funds directly to the Implementing agencies under the General Sector to different agencies in the State during the year 2011-12. There was no major transfer (₹ 5 crore and above) under this Sector during 2011-12.

5.2 Planning and conduct of Audit

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

The audits were conducted during 2011-12 involving test-check of an expenditure of ₹ 635.73 crore (including expenditure pertaining to the previous years audited during the year) of the State Government under General Sector. This Sector contains one Transaction Audit Paragraph.

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

The major observations detected in audit during the year 2011-12 are as detailed in the succeeding paragraph:

HOME (POLICE) DEPARTMENT

5.3 Unfruitful expenditure

Administrative lapse of the Home Department in taking timely and proper follow up action culminated in non-availability of appropriate land for setting up the permanent Headquarters for the 8th Bn TSR at Lalcherra, and the Department's expenditure of ₹ 4.09 crore incurred two to nine years back for acquiring the required land from Forest Department and on construction of incomplete boundary wall in that area proved unfruitful.

For setting up a permanent Headquarters for the 8th Battalion (Bn)¹ Tripura State Rifles (TSR) at Lalcherra, the Government of India (GOI) agreed (December 2002) in principle to the proposal of the State Government to divert 44 hectares of forest land to the State Home Department on the condition which *inter alia* included that 55 hectares of non-forest land and the cost of compensatory afforestation thereon would be handed over to the Forest Department. The Revenue Department recorded/mutated 55 hectares (April 2003: 44 hectares and August 2003: 11 hectares) of non-forest land in favour of the Forest Department and the TSR authority paid (July 2003) ₹ 21.65 lakh to the Forest Department for raising compensatory afforestation. The Net Present Value (NPV) of ₹ 2.55 crore² for the said 44 hectares of forest land (located in Mouja Lalcherra), was also payable by the Home Department to the Forest Department.

Later, it was decided (November 2005) at the level of the Chief Secretary to reduce the requirement of land from 44 hectares to 34 hectares. In the meantime, the Home Department accorded (March 2008) administrative approval and expenditure sanction of ₹ 1.97 crore³ towards the payment of NPV for 34 hectares of forest land to be diverted and the amount was paid (17 March 2008) by the TSR authority to the Forest Department.

Scrutiny of records (April 2011) of the Commandant, 8th Bn TSR, Lalcherra, Chailengta, Dhalai revealed that no forest land had been handed over to the TSR authority or the Home Department. The Forest Department claimed (March 2008), as per requirement of the provision of Forest (Conservation) Act, that either full payment (₹ 2.55 crore) for the originally identified quantum of land (44 hectares) was to be made or a fresh proposal was to be submitted for the intended change to obtain specific orders of the GOI.

¹ The 8th Bn TSR, deployed in Longtharai Valley (covering both Longtharai and Sakhan Ranges including Deo Reserve Forest) started functioning from old Block Development Office, Manu from 3 May 2002. It occupied (29 May 2005) the location of the 9th Bn TSR deployed at Lalcherra prior to the 8th Bn, after constructing some semi-permanent structures.

² @ ₹ 5.80 lakh per hectare in December 2003.

³ @ ₹ 5.80 lakh per hectare as determined earlier.

It was, however, seen that the Home Department, rather than following the advice of the Forest Department, insisted for more than two years, on the diversion of land being given effect without a fresh proposal but finally submitted a revised proposal only in July 2011. The Forest Department had requested (August 2011) GOI for in principle approval of the revised proposal for 34 hectares. Further development in this regard was awaited (June 2012).

Meanwhile, it had come to notice (June 2009) that the plot of the forest land proposed for diversion and already paid for, included a privately owned portion measuring 0.52 acre. This would also be needed to be resolved for smooth transfer of the proposed land to the TSR authority.

On the other hand, construction of boundary wall was taken up (December 2009) in the proposed area by the PWD (R&B) on requisition of the Home Department. This had faced objection from the Forest Department as there was no approval for diversion of forest land. The Home Department as the administrative department, failed to get the work stopped by the PWD (R&B) before August 2011 despite having knowledge of such objection since April 2010. An expenditure of ₹ 1.90 crore was incurred (March 2010 to March 2012) on the incomplete boundary wall.

The fate of the construction of the 8th Bn TSR Headquarters at Lalcherra had thus become uncertain for want of the Home Department's propriety on the land. While 86 permanent structures of 28 different types were required, only 10 semi-permanent structures were available (mostly Barracks, which too were being utilised for other purposes under compulsion).

Thus, administrative lapse of the Home Department in taking timely and proper follow up action culminated in non-availability of appropriate land for setting up the permanent Headquarters for the 8th Bn TSR at Lalcherra, and the Department's expenditure of ₹ 4.09 crore (0.22 + 1.97 + 1.90) incurred two to nine years back for acquiring the required land from Forest Department and on construction of incomplete boundary wall in that area proved unfruitful.

Government stated (August 2012) that Forest Department had since cleared the proposal and there would not be any problem for construction of the Headquarters for 8th Bn TSR. Facts, however, remained that expenditure of ₹ 4.09 crore incurred two to nine years back remained unfruitful.