

## TABLE OF CONTENTS

Particulars	Paragraph(s)	Page(s)
Preface		v
Executive Summary		vii
<b>CHAPTER I: SOCIAL SECTOR</b>		
Introduction	1.1	1
Planning and conduct of audit	1.2	2
<b>EDUCATION (SCHOOL) DEPARTMENT</b>		
Implementation of Right of Children to Free and Compulsory Education (RTE) Act, 2009	1.3	3
<b>CHAPTER II: ECONOMIC SECTOR</b>		
Introduction	2.1	27
Planning and conduct of audit	2.2	28
<b>PUBLIC WORKS DEPARTMENT (Roads and Buildings)</b>		
Idle expenditure	2.3	29
Wasteful expenditure	2.4	30
Wasteful expenditure	2.5	31
Wasteful expenditure	2.6	33
<b>CHAPTER III: ECONOMIC SECTOR (State Public Sector Undertakings)</b>		
Functioning of State Public Sector Undertakings	3.1	37
<b>POWER DEPARTMENT (Tripura State Electricity Corporation Limited)</b>		
Operational performance of Tripura State Electricity Corporation Limited	3.2	53
<b>INDUSTRIES AND COMMERCE DEPARTMENT</b>		
Undue favour	3.3	86
<b>CHAPTER IV: REVENUE SECTOR</b>		
General	4.1	89
Trend of Revenue Receipts	4.1.1	89
Tax Revenue	4.1.1(a)	90
Non-tax Revenue	4.1.1(b)	91
Analysis of arrears of revenue	4.1.2	91
Arrears in assessment	4.1.3	92
Evasion of tax detected by the department	4.1.4	93
Pendency of refund cases	4.1.5	93
Response of the Government/departments towards audit	4.1.6	94
Details of department-wise number of outstanding IRs and audit observations	4.1.6.1	94
Response of the departments to the draft audit paragraphs	4.1.6.2	95

<b>Particulars</b>	<b>Paragraph(s)</b>	<b>Page(s)</b>
Follow up on Audit Reports – summarised position	4.1.6.3	96
Analysis of the mechanism for dealing with the issues raised by audit	4.1.7	96
Position of Inspection Reports	4.1.7.1	97
Recovery of accepted cases	4.1.7.2	97
Action taken on the recommendations accepted by the departments/Government	4.1.8	98
Audit planning	4.1.9	99
Results of audit	4.1.10	99
Coverage of this report	4.1.11	100
<b>FINANCE DEPARTMENT</b>		
Systems and procedures in force in the Taxes and Excise Organisation regarding Excise Duty	4.2	101
<b>REVENUE DEPARTMENT</b>		
Border Area Development Programme	4.3	114
<b>FINANCE DEPARTMENT</b>		
Loss of revenue	4.4	139
Short realisation of revenue	4.5	140
Short levy of tax	4.6	142
<b>CHAPTER V: FOLLOW UP OF AUDIT OBSERVATIONS</b>		
Follow up action on earlier Audit Reports	5.1	143
Follow-up of Performance Audit Reports	5.2	145
Monitoring	5.3	155
Outstanding Inspection Reports	5.4	155

<b>APPENDICES</b>		
<b>Particulars</b>	<b>Appendix No.</b>	<b>Page(s)</b>
Districts, Blocks and Schools sample/selected for Performance Audit on RTE Act, 2009	1.3.1	159
Statement showing the year-wise unspent balance of the selected units during the period from 2012-13 to 2016-17	1.3.2	160
Statement showing the district-wise unadjusted advances of SSA Fund at the end of year during 2012-13 to 2016-17	1.3.3	162
Statement showing the year-wise position of undistributed free text books under elementary education	1.3.4	163
Statement showing expenditure incurred towards execution of WBM and bituminous works in excess of actual width of the road	2.5.1	164
Statement showing wasteful expenditure incurred towards bituminous work	2.5.2	165
Statement showing investments made by State Government in SPSUs whose accounts are in arrears	3.1.1	166
Statement showing Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest finalised financial statements/accounts	3.1.2	168
List of field units selection for Performance Audit on Tripura State Electricity Corporation Limited for the period from 2012-13 to 2016-17	3.2.1	173
Statement Showing Financial Position of Tripura State Electricity Corporation Limited for the period from 2012-13 to 2016-17	3.2.2	174
Statement showing Working results of Tripura State Electricity Corporation Limited during the period from 2012-13 to 2016-17	3.2.3	175
Statement showing power supply position of Tripura	3.2.4	176
Statement showing loss due to failure to achieve generation target	3.2.5	177
Statement showing station wise plant availability	3.2.6	178
Statement showing non-deduction of interest on mobilisation advance	3.3.1	179
Statement showing number of works not taken up by the Implementing Agencies due to shortage of fund, non finalisation of site and delay in sanction of estimates	4.3.1	180
Statement showing works against which FIR was lodged	4.3.2	185
Statement showing works against which advances given to IO was suspected to be misappropriated	4.3.3	186
Statement showing details of projects taken up without baseline survey and proper planning	4.3.4	187
Statement showing list of non-permissible works executed under BADP	4.3.5	190
Statement showing number of works suspended due to shortage of fund, non availability of site	4.3.6	195
Statement showing short realisation of interest and penalty	4.5.1	196
Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers	4.6.1	197
Statement showing calculation of interest	4.6.2	199
Statement showing the forest cover based on Forest Survey of India biennial Report	5.2.1	200

