

APPENDICES

Appendix-1.3.1

Districts, Blocks and Schools sample/selected for Performance Audit on RTE Act, 2009

(Reference: Paragraph 1.3.3)

State-wide		In the three selected districts	Audit Sample in the three selected districts*	Particulars/Remarks
1	2	3	4	5
No. of districts in the State	08	03	03	Dhalai, West Tripura and South Tripura Districts
No. of SSA District Project Coordinators (DPCs) in the State	08	03	03	Dhalai, West Tripura and South Tripura DPCs
No. of Blocks in the State	58	25	11	
No. of Urban Block Project Coordinators	02 (Agartala Municipal Corporation (AMC) and Udaipur Municipal Council in Gomati District)	01 (AMC in West Tripura District)	01 (AMC in West Tripura District)	
No. of Block Project Coordinator/Joint Block Project Coordinator in the State	83 (BPC: 58 and Joint BPC: 25)	37 (BPC: 25 and Joint BPC: 12)	17 (BPC: 10; Joint BPC: 07)	In rural areas
No. of Urban Resource Centre	02	01	01	
No. of Block Resource Centre	58	25	11	
No. of Primary/Upper Primary Schools in Urban Blocks in the State	304	192	18	Primary: 08 Upper Primary: 10
No. of Primary/Upper Primary Schools in Rural Blocks in the State	4,098	1,881	72	Primary: 35 Upper Primary: 37
Six schools of capital city (Agartala) were visited during this PA				

Appendix-1.3.2

Statement showing the year-wise unspent balance of the selected units during the period from 2012-13 to 2016-17

(Reference: Paragraph 1.3.8.2)

(₹ in lakh)

Name of selected units	2012-13	2013-14	2014-15	2015-16	2016-17
State Project Director (SPD) Tripura, Agartala	1,451.10	575.66	1,477.48	2,503.71	3,914.70
Addl. State Project Director Agartala	166.39	164.98	226.04	263.58	208.01
SCERT Agartala	242.60	323.67	267.63	485.14	548.18
NPEGL	0.03	0.03	0.03	0.03	0.03
KGBV	0.54	0.60	0.65	0.68	0.71
District Project Coordinator Dhalai	261.48	502.85	683.34	322.09	284.24
District Project Coordinator West Tripura	368.33	397.21	1,094.32	210.08	108.33
District Project Coordinator South Tripura	102.25	2.44	177.96	228.08	242.35
90 School Level Position	15.59	18.32	16.51	20.64	18.82
Total	2,608.31	1,985.76	3,943.96	4,034.03	5,325.37
DIET, West Tripura	Fund not received				3.25
DIET, Kamalpur Dhalai	7.55	7.55	7.55	8.47	12.30
DIET, Kailasahar	4.42	4.59	4.76	4.95	13.28
DIET, Kakraban	12.85	13.37	13.87	14.43	4.24
Total	24.82	25.51	26.18	27.85	33.07
BPC, Ambassa ADC	90.93	1,26.91	1,72.45	38.83	44.89
BPC, Dumburnagar State	61.78	63.30	69.02	45.08	30.20
IBPC, Dumburnagar ADC	114.84	199.65	329.69	152.01	92.94
BPC, Ganganagar ADC	0	0	33.83	13.35	9.95
BPC, Kamalpur Salema	179.20	287.33	521.00	107.75	93.63
BPC Kamalpur Ambassa MC	111.14	176.09	331.09	184.46	109.08
BPC, Jirania (Mandwai)	88.65	68.37	44.69	102.06	29.48
BPC, Mohanpur (Lefunga)	174.21	33.39	53.58	47.72	23.69
BPC, AMC, Agartala	263.47	153.18	222.64	148.25	98.11
BPC, Old Agartala (Jirnaia)	0	1,51.29	54.59	174.60	73.19
Joint BPC (TTAADC), Khumulwng,	27.95	53.14	23.47	101.93	16.71

Appendix-1.3.2 (concl.)

Statement showing the year-wise unspent balance of the selected units during the period from 2012-13 to 2016-17

(Reference: Paragraph 1.3.8.2)

(₹ in lakh)

Name of selected units	2012-13	2013-14	2014-15	2015-16	2016-17
Joint BPC (TTAADC), Watloktwithu,	36.30	53.24	16.13	99.68	28.99
BPC, Belonia	85.29	1,13.31	68.98	97.36	63.48
BPC, Rajnagar	84.43	1,05.32	61.37	1,29.71	52.06
BPC, Rupaichari (State)	35.78	92.58	1,80.02	1,45.77	80.80
Joint BPC, Rupaichari (TTAADC)	20.57	57.84	45.34	9.70	21.49
BPC, Bokafa (State)	59.84	1,21.81	1,28.55	30.01	39.80
Joint BPC, Bokafa (TTAADC)	8.93	51.26	26.65	10.97	12.11
Total	1,443.31	1,908.01	2,383.09	1,639.24	920.60
BRC Ambassa	37.29	32.97	37.73	36.60	31.98
BRC Salema	27.73	40.64	48.87	51.90	36.42
BRC Dumburnagar	26.64	38.23	47.08	53.39	43.02
URC, AMC	19.72	35.55	39.84	47.11	41.67
BRC, Old Agartala	13.46	24.49	21.32	26.30	27.60
BRC Mandwai	24.95	37.21	39.99	42.54	45.51
BRC, Mohanpur	5.78	13.53	15.65	8.95	7.96
URC, Belonia	URC Belonia become functional w.e.f March 2016				2.11
BRC, Rajnagar	9.47	10.51	8.44	10.93	12.70
BRC, Bokafa	14.56	13.81	15.32	20.11	22.79
BRC, Rupaichari	7.23	6.84	5.41	4.10	5.76
Total	186.83	253.78	279.65	301.93	277.52
Grand unspent balance	4,263.27	4,173.06	6,632.88	6,003.65	6,556.56

Appendix-1.3.3

Statement showing the district-wise unadjusted advances of SSA Fund at the end of year during 2012-13 to 2016-17

(Reference: Paragraph 1.3.8.3)

(₹ in crore)

Year	West District	Sepahijala	Khowai District	Dhalai District	Unakoti District	North Tripura	Gomati District	South Tripura	Total	Remarks
2012-13	14.23			6.34	7.39		7.72		35.69	As per Chartered Accountants' Audit Report
2013-14	12.82	1.94	2.19	10.33	1.48	11.38	2.98	7.51	50.63	
2014-15	18.49	4.44	4.99	21.13	3.44	17.96	7.99	9.27	87.71	
2015-16	11.73	1.77	0.93	4.94	2.47	11.41	3.57	8.85	45.67	
2016-17	5.49	7.12	4.04	9.56	1.19	10.37	7.91	6.53	52.20	

Source: SSA, Rajya Mission, Tripura

Appendix-1.3.4

Statement showing the year-wise position of undistributed free text books under elementary education

(Reference: Paragraph 1.3.8.5)

Year	Class	Number of books						Number of books				Year-wise total number of books remained undistributed
		SCERT	IS, Sadar-A	IS, Mohanpur	IS, Kamalpur	Joint BPC, Watlok Twithu (TTAADC)	Joint BPC, Khumulwng (TTAADC)	IS Belonia	IS Rupaichari	Joint BPC Rupaichari (TTAADC)	Joint BPC Bokafa (TTAADC)	
2012-13	I to VIII	1,63,727	19,460	NA	29,175	0	0	2,800	572	255	0	2,15,989
2013-14	I to VIII	62,191	1,530	NA	5,650	410	0	35,491	624	470	1,083	1,07,449
2014-15	I to VIII	96,319	1,705	NA	5,224	0	0	9,740	1,790	706	1,541	1,17,025
2015-16	I to VIII	78,945	2,445	NA	5,100	0	0	4,470	742	245	194	92,141
2016-17	I to VIII	17,102	3,225	823	9,554	0	2,301	1,715	429	745	3,098	38,992
Total		4,18,284	28,365	823	54,703	410	2,301	54,216	4,157	2,421	5,916	5,71,596

Source: SCERT and selected Inspectorate of Schools

Appendix-2.5.1

Statement showing expenditure incurred towards execution of WBM and bituminous works in excess of actual width of the road
(Reference: Paragraph 2.5)

Particulars	Volume/ Area	Unit	Length (in m)	Average width (in m)	Excess width (in m)	Excess area/ volume	Rate (in ₹)	Total (in ₹)
WBM (Grade-II)	2,102.478	Cum	6,567.05	4.268742	0.968741672	477.133125	2,737.85	13,06,319
WBM (Grade-III)	1,799.568	Cum	6,515.55	3.682612	0.382611598	186.969375	2,767.85	5,17,503
Prime Coat	26,246.68	Sqm	6,541.35	4.012426	0.712425570	4,660.225	24.72	1,15,201
PMC	26,565.35	Sqm	6,594.55	4.028379	0.728379495	4,803.335	175.55	8,43,225
Tack Coat	26,602.95	Sqm	6,594.55	4.034081	0.73408117 3	4,840.935	8.81	42,649
Sand Seal Coat	26,565.35	Sqm	6,594.55	4.028379	0.728379495	4,803.335	52.99	2,54,529
Total								30,79,426
Add profit (29 per cent)								8,93,034
Grand Total								39,72,460

Appendix-2.5.2

Statement showing wasteful expenditure incurred towards bituminous work

(Reference: Paragraph 2.5)

Particulars	Total length (in m)	Road found in damaged condition (in m)	Average width (in m)	Area (in sqm)	Rate (in ₹)	Amount (in ₹)
Prime coat	6,541.35	4,641.35	4.0124	18,623.07	24.72	4,60,362
PMC	6,594.55	4,694.55	4.0284	18,911.43	175.55	33,19,901
Sand Seal	6,594.55	4,694.55	4.0284	18,911.43	52.99	10,02,117
Tack Coat	6,594.55	4,694.55	4.0341	18,938.20	8.81	1,66,846
Total						49,49,226
Add profit (29 per cent)						14,35,276
Grand Total						63,84,502

Appendix-3.1.1

Statement showing investments made by State Government in SPSUs whose accounts are in arrears

(Reference: paragraph 3.1.11)

(Figures in columns 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital ¹	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
A	Working Government Companies						
1	Tripura Horticulture Corporation Limited	2013-14	4.04	2014-15	3.90	0.00	0.00
				2015-16	1.08	0.00	0.00
				2016-17	1.10	0.00	0.00
2	Tripura Tea Development Corporation Limited	2015-16	38.57	2016-17	3.00	0.00	1.18
3	Tripura Rehabilitation Plantation Corporation Limited	2014-15	4.58	2015-16	0.00	0.00	1.35
				2016-17	0.00	0.00	1.35
4	Tripura Small Industries Corporation Limited	2014-15	51.56	2015-16	3.50	0.00	0.00
				2016-17	3.50	0.00	0.00
5	Tripura State Electricity Corporation Limited	2014-15	665.75	2015-16	0.00	0.00	69.00
				2016-17	0.01	13.25	57.17
6	Tripura Handloom and Handicrafts Development Corporation Limited	2014-15	86.09	2015-16	10.00	0.00	0.00
				2016-17	11.00	0.00	11.00

¹ Paid up capital includes share suspense/application money.

Appendix-3.1.1 (concl.)

Statement showing investments made by State Government in SPSUs whose accounts are in arrears

(Reference: paragraph 3.1.11)

(Figures in columns 4 & 6 to 8 are ₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears		
					Equity	Loans	Grants
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
7	Tripura Urban Transport Company Limited	2013-14	0.60	2014-15	0.00	0.00	0.30
2015-16				0.00	0.00	0.25	
2016-17				0.00	0.00	0.00	
8	Tripura Tourism Development Corporation Limited	2015-16	11.12	2016-17	11.02	0.00	0.00
Total A (Working Government Companies)			862.31		48.11	13.25	141.60
B	Working Statutory corporations						
1	Tripura Road Transport Corporation	2014-15	160.97	2015-16	0.00	0.00	17.69
				2016-17	0.00	0.00	16.58
Total B (Working Statutory Corporations)			160.97		0.00	0.00	34.27
Grand Total (A + B)			1023.28		48.11	13.25	175.87

Appendix-3.1.2

Statement showing Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Reference: Paragraphs 3.1.10, 3.1.14 and 3.1.14A)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. Working Government Companies													
AGRICULTURE & ALLIED													
1	Tripura Forest Development & Plantation Corporation Limited	2015-16	2017-18	9.20	0.00	144.89	37.08	0.58	NF	154.18	0.58	0.38	214
2	Tripura Horticulture Corporation Limited	2013-14	2016-17	4.04	0.00	-3.44	8.71	-1.01	0.11	0.60	-1.01	-168.33	85
3	Tripura Tea Development Corporation Limited	2015-16	2017-18	38.57	0.00	-20.66	4.44	-2.08	0.79	24.24	-2.08	-8.58	650

Appendix-3.1.2 (contd.)

Statement showing Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Reference: Paragraphs 3.1.10, 3.1.14 and 3.1.14A)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+) / loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
4	Tripura Rehabilitation Plantation Corporation Limited	2014-15	2017-18	4.58	0.00	15.44	25.15	-2.64	2.01	20.02	-2.64	-13.19	168
Sector wise total				56.39	0.00	136.23	75.38	-5.15	2.91	199.04	-5.15	-2.59	1117
FINANCING													
5	Tripura Industrial Development Corporation Limited	2015-16	2016-17	16.17	128.41	-14.31	4.98	-4.27	0.00	130.40	-4.27	-3.27	41
Sector wise total				16.17	128.41	-14.31	4.98	-4.27	0.00	130.40	-4.27	-3.27	41
MANUFACTURING													
6	Tripura Jute Mills Limited	2016-17	2017-18	272.02	1.05	-259.17	4.36	-26.79	0.00	13.90	-26.79	-192.73	727

Appendix-3.1.2 (contd.)

Statement showing Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Reference: Paragraphs 3.1.10, 3.1.14 and 3.1.14A)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
7	Tripura Small Industries Corporation Limited	2014-15	2017-18	51.56	0.00	-36.58	17.41	-3.48	0.13	15.46	-3.48	-22.51	158
Sector wise total				323.58	1.05	-295.75	21.77	-30.27	0.13	29.36	-30.27	-103.10	885
POWER													
8	Tripura State Electricity Corporation Limited	2014-15	2017-18	665.75	347.48	-288.17	688.31	-79.96	-2.95	595.04	-79.96	-13.44	4017
Sector wise total				665.75	347.48	-288.17	688.31	-79.96	-2.95	595.04	-79.96	-13.44	4017
SERVICES													
9	Tripura Handloom and Handicrafts Development Corporation Limited	2014-15	2017-18	86.09	4.27	-98.58	4.28	-9.12	-2.99	-6.65	-9.12	Not workable	302

Appendix-3.1.2 (contd.)

Statement showing Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts

(Reference: Paragraphs 3.1.10, 3.1.14 and 3.1.14A)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/ loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
10	Tripura Urban Transport Company Limited	2013-14	2016-17	0.60	0.00	0.32	0.34	0.09	-4.75	0.92	0.09	9.78	8
11	Tripura Tourism Development Corporation Limited	2015-16	2017-18	11.12	0.00	-0.89	2.12	-0.10	0.00	10.23	-0.10	-0.98	16
Sector wise total				97.81	4.27	-99.15	6.74	-9.13	-7.74	4.50	-9.13	-202.89	326
MISCELLANEOUS													
12	Tripura Natural Gas Company Limited	2016-17	2017-18	3.92	6.07	60.77	66.98	11.30	0.20	70.76	11.30	15.97	19
Sector wise total				3.92	6.07	60.77	66.98	11.30	0.20	70.76	11.30	15.97	19
Total A (All sector wise working Government companies)				1163.62	487.28	-500.38	864.16	-117.48	-7.45	1,029.10	-117.48	-11.42	6405

Appendix-3.1.2 (concl.)

Statement showing Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts
(Reference: Paragraphs 3.1.10, 3.1.14 and 3.1.14A)

(Figures in columns (5) to (12) are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) / Loss (-)	Turnover	Net profit (+)/loss (-)	Net impact of Audit Comments	Capital Employed	Return on capital employed	Percentage return on capital employed	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
B. Working Statutory corporation													
SERVICES													
1	Tripura Road Transport Corporation	2014-15	2017-18	160.97	0.25	-273.01	5.11	-0.61	-1.11	-111.79	-0.61	Not workable	316
Sector wise total				160.97	0.25	-273.01	5.11	-0.61	-1.11	-111.79	-0.61	Not workable	316
Total B (All sector wise working Statutory Corporation)				160.97	0.25	-273.01	5.11	-0.61	-1.11	-111.79	-0.61	Not workable	316
Grand Total (A+B)				1324.59	487.53	-773.39	869.27	-118.09	-8.56	917.31	-118.09	-12.87	6721
C. Non working Government companies													
FINANCING													
1	Tripura State Bank Limited	Non functional and in the process of liquidation.											
Sector wise total				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Total C (All sector wise non working Government company)				0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Grand Total (A+B+C)				1324.59	487.53	-773.39	869.27	-118.09	-8.56	917.31	-118.09	-12.87	6721

Appendix-3.2.1

List of field units selection for Performance Audit on Tripura State Electricity Corporation Limited for the period from 2012-13 to 2016-17

(Reference: Paragraph 3.2.4)

Segment	Circle	Division	Sub-division
Generation	Generation Circle	Baramura Gas Thermal Station Division	Gas Thermal Electrical SD and Gas Thermal Mechanical SD
		Rokhia Gas Thermal Station Division	Gas Thermal Electrical SD I & II, Gas Thermal Mechanical SD I and II
		Gomati Hydro Generation Station Division	Gomati Civil SD I & II, Gomati Electrical SD and Gomati Mechanical Sub Division
Transmission	Transmission Circle	Agartala Transmission Division	132 KV Grid Sub Station SD (79 Tilla) and 66 KV Substation SD (Badharghat)
		Testing & Communication Division	Workshop SD and Communication SD
Common	Commercial & System Operation.	Commercial & Tariff Division	--
		System Operation Division	--
Distribution	Dharmanagar Electrical Circle (Northern region)	Dharmanagar Electrical Division	Dharmanagar ESD I and II (Both RAPDRP area)
		Panisagar Electrical Division	Panisagar ESD and Damcheraa ESD (both Non RAPDRP areas)
	Banamalipur, Electrical Circle (Western Region)	Banamalipur, Electrical Division	Durgachowmohani ESD, Banamalipur ESD and IGM (Agartala) ESD (All RAPDRP areas)
		Bordowali Electrical Division	Amtali ESD (Non RAPDRP area) Pratapgarh ESD (RAPDRP area)
		Capital Complex Electrical Division	Capital Complex ESD, GB ESD (Both RAPDRP areas)
	Gomati Electrical Circle, (Southern Region)	Udaipur Electrical Division	Udaipur ESD (RAPDRP Project area) Matabari ESD (Non RAPDRP areas)
		Amarpur Electrical Division	Amarpur ESD (RAPDRP Project area) Jatanbari ESD (Non RAPDRP areas)
	Sipahijala Electrical Circle (South Region)	Bishalgarh Electrical Division	Bishalgarh ESDs – I and II (Both Non RAPDRP areas)
		Sonamura Electrical Division	Sonamura ESD (RAPDRP Project area) Melaghar ESD (Non RAPDRP areas)
		Jampuijala Electrical Division	Jampuijala ESD (Non RAPDRP areas)

ESD: Electrical Sub- Division, RAPDRP: Restructure Accelerated Power Development and Reform Programme

Appendix-3.2.2

Statement Showing Financial Position of Tripura State Electricity Corporation Limited
for the period from 2012-13 to 2016-17
(Reference: Paragraph 3.2.8.1)

(All figures except Debt Equity ratio are in crore)

Particulars	2012-13	2013-14	2014-15	2015-16*	2016-17
A. Equity and liabilities					
(a) Paid-up share capital	654.75	654.75	659.75	659.75	665.75
(b) Reserves & surplus	199.11	160.88	311.17	295.74	296.49
(c) Share money pending allotment	Nil	5.00	6.00	6.00	0.01
(d) Non-current liabilities:					
i) Long-term borrowings	204.40	204.40	156.38	160.28	356.88
ii) Other long-term liabilities	224.96	232.07	238.74	296.57	403.68
iii) Long term Provision	10.71	10.71	10.43	10.23	10.43
(e) Current liabilities	158.16	261.26	251.00	287.34	277.22
Total A	1,452.09	1,529.07	1,633.47	1,715.91	2,010.46
B. Assets					
(a) Non-current asset					
i) Fixed assets					
Tangible Fixed assets	682.33	650.76	810.26	798.69	784.73
Capital-work-in-progress	206.24	284.67	215.51	282.54	362.09
ii) Long-term loans and advances	76.35	109.74	106.84	100.89	135.83
(b) Current assets	487.17	483.90	500.86	533.79	727.81
Total B	1,452.09	1,529.07	1,633.47	1,715.91	2,010.46
Debt-Equity ratio ²	41:59	46:54	40:60	43:57	52.48

* Figures for the year 2015-16 and 2016-17 are provisional.

² The debt equity ratio has been calculated based on formula suggested in Report of Forum of Regulator *i.e.*
Debt : Equity = (Long term debt + Short term debt) ÷ Net worth
Net worth = Equity + Reserve + Accumulated Profit (loss) – Miscellaneous Expenses not written off

Appendix-3.2.3

Statement showing Working results of Tripura State Electricity Corporation Limited during the period from 2012-13 to 2016-17

(Reference: Paragraph 3.2.8.2)

(All figures are in crore except I(d) and I(e) which are in percentage)

Particulars	2012-13	2013-14	2014-15	2015-16*	2016-17*
A. Revenue					
(a) Revenue from operations					
i) Sale of power	316.35	475.70	597.11	663.41	972.33
ii) Revenue Grant from Government of Tripura	40.00	40.00	62.00	69.00	40.00
iii) Income from service connection	3.19	4.75	29.20	3.91	3.56
iv) Prior period income- power sale	0.25	0.00	0.00	0.00	0.00
(b) Other income	0.00	0.00	0.00	0.00	0.00
i) Interest Income	35.76	25.30	25.47	17.71	15.91
ii) Other Income	6.89	11.31	9.70	2.36	2.44
iii) Prior period Income	2.61	2.56	5.07	0.00	0.00
Total income (A)	405.05	559.62	728.55	756.39	1,034.24
B. Expenditure					
(a) Cost of material consumed (fuel cost)	181.82	194.49	216.66	222.59	144.22
(b) Purchase of Power	156.36	272.39	411.84	452.21	704.56
(c) Employee cost	91.21	101.76	111.76	128.65	130.87
(d) Finance Cost	0.00	0.00	0.08	0.07	5.97
(e) Depreciation (Net Depreciation)	45.26	45.36	18.48	14.82	11.51
(f) Other expenses	37.84	52.35	49.69	34.37	64.67
Total expenditure (B)	512.49	666.35	808.51	852.71	1061.80
C. Profit before exceptional and extraordinary items (A - B)	-107.44	-106.73	- 79.96	-96.32	-27.56
D. Exceptional items and extraordinary items	0.00	0.00	0.00	0.00	0.00
E. Profit/ (Loss) before tax (C-D)	-107.44	-106.73	- 79.96	-96.32	-27.56
F. Tax expenses	0.00	0.00	0.00	0.00	0.00
G. Profit/ (Loss) for the year (E-F)	-107.44	-106.73	- 79.96	-96.32	-27.56
H. Accumulated losses	-210.57	-317.30	-227.10	-323.32	-333.33
I. Prior Period Adjustments (+) Income / (-) Loss	0.00	0.00	170.16³	0.00	0.00
(a) Operating Income {A.(i)+A.(ii)+A.(iv)}	356.60	515.70	659.11	732.41	1012.33
(b) Operating Expenditure {B.(a)+B.(b)}	338.17	466.88	628.50	674.80	848.78
(c) Operating Surplus {I.(a) – I.(b)}	18.43	48.82	30.61	57.61	163.55
(d) Operating Surplus to Operating Expense (%) {I.(c) ÷ {I.(b)}}	5.45	10.46	4.87	8.54	19.27

* Figures for the year 2015-16 and 2016-17 are provisional.

³ The prior period adjustment includes ₹ 128.64 crore transferred to Reserve and Surplus as net income not considered during prior period (₹ 128.64 crore) and transfer loans to General Reserve (₹ 41.52 crore)

Appendix-3.2.4

Statement showing power supply position of Tripura
(Reference: Paragraphs 3.2.9, 3.2.10 and 3.2.17)

Figures in Mega Watt (MW)

Year	Peak demand	Peak demand met	Own Capacity ⁴						Share of ISGS/CGS	(-) Deficit met from other sources /(+) Surplus available for sale {(c)- (i+j)}
			Installed			In use				
			Number of units	Total capacity	Capacity for Tripura ⁵	Number of units	Total capacity	Capacity for Tripura		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
2012-13	229	228	11	131	110	8	110	89	97	(-) 42
2013-14	254	250	12	152	131	7	115	94	122	(-) 34
2014-15	310	266	12	152	131	7	115	94	195	(+) 23
2015-16	300	269	12	152	131	7	115	94	285	(+) 110
2016-17	284	284	12	152	131	7	115	94	385	(+) 195

⁴ For increase of capacity during a particular year, capacity was considered on pro-rata basis

⁵ Capacity for Tripura has been derived by deduction 21 MW being 50 per cent of capacity of Baramura Generating Station as the Company has Memorandum of Understanding with Manipur and Mizoram whereby 50 per cent of the capacity of the Generation Station is allocated to these State

Appendix-3.2.5

Statement showing loss due to failure to achieve generation target

(Reference: Paragraph 3.2.11)

Plant	2012-13		2013-14		2014-15		2015-16		2016-17	
	Target (MU)	Actual (MU)	Target (MU)	Actual (MU)	Target (MU)	Actual (MU)	Target (MU)	Actual (MU)	Target (MU)	Actual (MU)
Rokhia	404.00	416.44	444.00	450.11	520.00	420.44	640.00	468.80	390.00	435.86
Baramura	310.50	347.29	311.50	274.99	340.00	306.18	420.00	232.89	291.00	189.54
Gomti	50.00	40.04	45.00	34.50	45.00	30.33	82.50	21.99	NA	NA
Total	764.50	803.77	800.50	759.60	905.00	756.95	1142.50	723.68	681.00	625.40
Achievement	105%		95%		84%		63%		92%	
Surplus (+)/ shortfall (-) in achievement of target (MU)	(+) 39.27		(-) 40.90		(-) 148.05		(-) 418.82		(-) 55.60	
Revenue saving (+)/ loss (-) (₹ in crore)	(+) 12.45		(-) 11.09		(-) 25.57		(-) 42.57		(-) 12.60	

Appendix-3.2.6

Statement showing station wise plant availability

(Reference: Paragraph 3.2.12)

(All figures are in hours except Plant availability which is given in percentage)

Particulars	2012-13				2013-14				2014-15				2015-16				2016-17			
	R	B	G	O	R	B	G	O	R	B	G	O	R	B	G	O	R	B	G	O
Possible no. of hours available ⁶	35040	17520	17520	70080	26280	17520	17520	61320	26280	17520	17520	61320	26352	17568	17568	61488	26280	17520	17520	61320
Total outages ⁷	2600	592	4813	8005	686	3960	4576	9222	3387	860	8861	13108	423	1743	9123	11289	2745	6633	4541	13919
Net Hours available after excluding total outages	32440	16928	12707	62075	25594	13560	12944	52098	22893	16660	8659	48212	25929	15825	8445	50199	23535	10887	12979	47401
Planned outages	0	144	116	260	157	816	0	973	1199	0	0	1199	107	1104	74	1285	1137	0	17	1154
Forced outages ⁸	2600	448	4697	7745	529	3144	4576	8249	2188	860	8861	11909	237	639	9049	9925	1543	561	4524	6628
Outages due to Shortage of gas	0	0	0	0	0	0	0	0	0	0	0	0	79	0	0	79	65	6072	0	6137
Plant availability (%)	93%	97%	73%	89%	97%	77%	74%	85%	87%	95%	49%	79%	98%	90%	48%	82%	90%	62%	74%	77%

R : Rokhia
B : Baramura
G : Gumti
O : Overall

⁶ Calculated by multiplying number of operational units with number of days in the financial year. 2015-16 was a leap year

⁷ Outages mean stoppage of plant with no generation of electricity, It does not cover cases where plant was working under partial load

⁸ Forced outages are unscheduled outages due to unplanned repairs/maintenance of plant, plant being out of order, plant stopped due to grid constraints and other similar constraints, but not including planned outages (scheduled maintenance and outages due to non-availability of gas)

Appendix-3.3.1

Statement showing non-deduction of interest on mobilisation advance
(Reference: Paragraph 3.3)

Name of contractor	RA bill No.	Date	Mobilisation Advance recovered (₹ in lakh)	Mobilisation advance lying unrecovered (₹ in lakh)	Period for which the amount remained unrecovered		No of days	Interest (12 per cent per annum) (₹ in lakh)
					From	Till		
M/s Jaypee Projects Limited	1 st	21-03-2013	4.69	194.03	29-08-2013	23-09-2013	26	1.66
	5 th	24-09-2013	5.31	188.72	24-09-2013	15-12-2013	83	5.15
	6 th	16-12-2013	4.00	184.72	16-12-2013	06-01-2014	22	1.34
	7 th	07-01-2014	5.00	179.72	07-01-2014	15-03-2014	68	4.02
	8 th	14-03-2014	5.00	174.72	14-03-2014	04-05-2014	52	2.99
	9 th	05-05-2014	10.00	164.72	05-05-2014	16-06-2014	43	2.33
	10 th	17-06-2014	26.00	138.72	17-06-2014	12-08-2014	57	2.60
	11 th	13-08-2014	6.00	132.72	13-08-2014	23-09-2014	42	1.83
	12 th (Adv.)	24-09-2014	2.50	130.22	24-09-2014	23-12-2014	91	3.90
	12 th	24-12-2014	2.50	127.72	24-12-2014	19-04-2015	117	4.91
	14 th	20-04-2015	25.00	102.72	---	---	---	---
	15 th (Adv.)	20-04-2015	6.00	96.72	20-04-2015	10-08-2015	113	3.59
	15 th	11-08-2015	6.00	90.72	11-08-2015	13-10-2015	64	1.91
	16 th (Adv.)	14-10-2015	5.00	85.72	14-10-2015	11-01-2016	90	2.54
	17 th (Adv.)	12-01-2016	30.00	55.72	12-01-2016	18-04-2016	98	1.80
	17 th	19-04-2016	10.00	45.72	19-04-2016	09-05-2016	21	0.32
	18 th (Adv.)	10-05-2016	45.72	Nil	Nil	Nil	Nil	Nil
	Total							
M/s Swapan Ch De	1 st & 2 nd (Adv)	14-08-2015 09-03-2016	89.85	160.15	16-06-2016	18-09-2016	95	5.00
	2 nd	19-09-2016	50.00	110.15	19-09-2016	27-02-2017	162	5.87
	4th (Adv)	28-02-2017	110.15	Nil	Nil	Nil	Nil	Nil
	Total							
Grand Total								51.74

Appendix-4.3.1

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

{Reference: Paragraph 4.3.7.1}

(₹ in lakh)

District	Name of Implementing Agency	Name of work	Estimated Cost	Fund placed	Expenditure incurred	Date of approval	Date of issue of work order	Remarks
South Tripura	EE, RD Satchand Division	Deep bore well with 2 HP submersible Motor connected with pipe line approx 150 mtr up to water storage tank at Magroom, Bandarkup, MC para, Gharga Basti	12.34	12.00	9.00	03-11-15	14-02-17	RD materials booked on 26-03-15.
Unakoti	EE, RD Kumarghat Division	Installation of IRP with RO plant at village of NC para under Chandipur RD Block	9.95	8.00	5.00	16-03-16	23-03-16	RD materials booked on 26-03-15.
Unakoti	EE, RD Kumarghat Division	Installation of IRP with RO plant at village of Samrurcherra under Chandipur RD Block	9.95	8.00	5.00	16-03-16	23-03-16	RD materials booked on 26-03-15.
West Tripura	EE, RD Agartala Division	Seating of VLW store at West Jarulbachai	15.00	5.00	5.00	Not available	23-03-15	Delay in finalisation of site
West Tripura	EE, RD Agartala Division	Construction of Community hall at Madhuban Kathaltali HS School	54.46	40.00	23.88	Not available	28-01-15	Delay in finalisation of site
West Tripura	EE, RD Agartala Division	Construction of HSC at West Jarulbachai	Not available	17.94	6.24	Not available	11-03-15	Work could not be started due to delay in finalisation of site
West Tripura	EE, RD Agartala Division	Construction of HSC at Madhuban	Not available	17.94	4.88	Not available	20-08-16	Delay in finalisation of site
West Tripura	EE, RD Agartala Division	Construction of 10 unit market stall for livelihood of unemployed youth at Tarapur Chowmuhani	Not available	15.62	7.83	Not available	20-01-16	Site not finalised

Appendix-4.3.1 (contd..)

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

{Reference: Paragraph 4.3.7.1}

(₹ in lakh)

District	Name of Implementing Agency	Name of work	Estimated Cost	Fund placed	Expenditure incurred	Date of approval	Date of issue of work order	Remarks
West Tripura	EE, RD Agartala Division	Construction of market stall at Kalitilla Bazar	Not available	15.78	6.90	Not available	Not available	Site not finalised
Unakoti	BDO, Gournagar	Const. of Irani BLW store under Khowrabil GP (Ph- 1)	10.35	10.35	7.27	18-11-15	23-02-16	Site dispute
West Tripura	EE, RD Agartala Division	Constn of HSC at Chowmuhani bazar and purchase of furniture and other equipments for Chowmuhani new HSC	Not available	25.10	Nil	Not available	Not issued	Site not handed over
Unakoti	BDO, Chandipur	Const. of Open Community Hall at Dalugaon Market	3.59	3.59	Nil	23-03-16	21-01-17	Land dispute
West Tripura	EE, RD Agartala Division	Creation of new tourist centre at Bagbari lake under Lembucherra GP	Not available	13	Nil	Not available	Not available	Site not finalised
West Tripura	BDO, Dukli	Const. of Waiting hall near Kanchanmala DRA Camp	7.00	7.00	Nil	Not available	Not available	Work site not available
West Tripura	BDO, Dukli	Const. of Waiting hall near Baganbari DRA Camp and sinking of Sub-mersible pump near Amtali PS Complex	9.10	9.10	Nil	Not available	Not available	Work site not available
West Tripura	BDO, Dukli	Const. of Waiting hall near Maheshkhola DRA Camp	7.00	7.00	Nil	Not available	Not available	Work site not available
West Tripura	EE, RD Agartala Division	Construction of additional class room at Laxmicherra Ramkrishna HS School	Not available	20.00	4.39	Not available	28-12-16	Work site not available

Appendix-4.3.1 (contd..)

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

{Reference: Paragraph 4.3.7.1}

(₹ in lakh)

District	Name of Implementing Agency	Name of work	Estimated Cost	Fund placed	Expenditure incurred	Date of approval	Date of issue of work order	Remarks
West Tripura	EE, RD Agartala Division	Construction of additional class room cum hall at Patunagar High School	Not available	15.00	2.06	Not available	16-01-17	Work site not available
South Tripura	EE, RD Santirbazar Division	Construction of Community hall at Dakshin Rajnagar GP (2nd phase)	40.00	40.00	Nil	22-08-16	Not available	Estimate not yet technically sanctioned
West Tripura	EE, RD Agartala Division	Construction of waiting hall at Belabar GP	Not available	20.00	Nil	Not available	Not available	Estimate not yet technically sanctioned
West Tripura	EE, RD Agartala Division	Sinking of MDTW at Shankhola Bazar under TSR camp & installation of solar system of Surendranagar Girls Hostel, Shankhola Tahashil Office near TSR camp and Block HQ	Not available	10	Nil	Not available	Not available	Estimate not yet prepared
West Tripura	EE, RD Agartala Division	Fruit processing industry at Laxmilunga	Not available	21	Nil	Not available	Not available	Estimate under preparation
Unakoti	BDO, Kumarghat	Const. of Over Head Tank at Kalatilla BOP	14.83	15.00	Nil	28-11-14	02-03-15	Due to non-availability of ground water source
Unakoti	BDO, Kumarghat	Const. of 2 nos. Ground Water Tank with Pipeline including necessary fitting at BOP Kalatilla	Not available			28-11-14	02-03-15	Due to non-availability of ground water source
Unakoti	BDO, Kumarghat	Const. of 2 nos. Water Tank Filter for drinking purpose at BOP Kalatilla	Not available			28-11-14	02-03-15	Due to non-availability of ground water source

Appendix-4.3.1 (contd.)

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

{Reference: Paragraph 4.3.7.1}

(₹ in lakh)

District	Name of Implementing Agency	Name of work	Estimated Cost	Fund placed	Expenditure incurred	Date of approval	Date of issue of work order	Remarks
Unakoti	BDO, Kumarghat	Sinking of Mini Deep Tubewell including installation of 3.0 HP Submersible pump at Kalatilla	3.68	3.68	Nil	28-11-14	02-07-15	Due to non-availability of ground water source
West Tripura	EE, RD Agartala Division	Constn of additional class room at sarat Chowdhury SB school	Not available	17	Nil	Not available	04-01-17	Not available
West Tripura	EE, RD Agartala Division	Constn of additional class room at Dargamura High School	Not available	17	Nil	Not available	09-01-17	Not available
Unakoti	BDO, Kumarghat	Const. of 2 nos. Additional Classroom in Sunaimuri GP	11.51	11.51	Nil	24-10-16	30-11-16	Not available
West Tripura	BDO, Hezamara	Const. of Public Toilet and sanitation, Drinking water facilities (man & woman) under Sonaram Village	4.09	4.09	Nil	Not available	Not available	Not available
West Tripura	BDO, Hezamara	Const. of Toilet (three unit) bathroom (one unit) with OHP at RK Para	8.00	8.00	Nil	Not available	Not available	Not available
West Tripura	BDO, Hezamara	Const. of Gallery at Surendranagar High School	7.50	7.50	Nil	Not available	Not available	Not available

Appendix-4.3.1 (concl.)

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

{Reference: Paragraph 4.3.7.1}

(₹ in lakh)

District	Name of Implementing Agency	Name of work	Estimated Cost	Fund placed	Expenditure incurred	Date of approval	Date of issue of work order	Remarks
West Tripura	BDO, Hezamara	Const. of Ramp for disabled persons at Block near Quarter CDPO Office, Forest Office and 3 Nos. (Surendranagar, Barkathal & Chachu) HS School under Hezamara RD Block	4.30	4.30	Nil	Not available	Not available	Not available
West Tripura	BDO, Bamutia	Const. of ARDD Sub-centre including barbed wire fencing at Lembucherra GP	12.35	12.35	Nil	Not available	Not available	Not available
West Tripura	BDO, Bamutia	Const. of Water Conservation Bundh for Irrigation at Bagbari under Lembucherra GP	4.05	4.05	Nil	Not available	Not available	Not available
West Tripura	BDO, Dukli	Internal electrification of Anandanagar HS School & Moloynagar JB School	6.65	6.65	Nil	Not available	Not available	Not available
West Tripura	BDO, Dukli	Construction of kitchen shed near NabaPrantik Orphanage Madhuban	8.08	10.00	Nil	Not available	Not available	Not available
West Tripura	BDO, Dukli	Construction of sitting gallery & creation of volley ball post at Amtali HS School	5.00	5.00	Nil	Not available	Not available	Not available
West Tripura	BDO, Dukli	Construction of 10 Nos. additional room near 10 nos AWC	18.80	18.80	Nil	Not available	Not available	Not available
Total:		39 works		486.35	87.45			

Appendix-4.3.2

Statement showing works against which FIR was lodged

*{Reference: Paragraph 4.3.7.3 (i)(A)}**(₹ in lakh)*

Sl. No.	Name of the Work	Estimated cost	Advance given to IO	
			Cheque No. and date	Amount
1	Construction of brooder house at Pancharatan VC	14.11	452427 Dated 6-5-16	4.90
2	Construction of Market stall at Pancharatan bazaar	14.97	452418 & 452419 Dated 12-4-16	7.14
3	Construction of Kishan hut near Wanasa Para	2.05	452419 Dated 12-4-16	2.45
4	Construction of Kishan hut near BR Para	2.05		
5	Construction of Kishan hut near Jenerai para	2.05		
6	Construction of Kishan hut near J C Para	2.05		
7	Construction of market shed at Old Bhagirath para in/c site development	5.00	242418 Dated 12-4-16	1.93
8	Construction of market stall at new Bhagirath para in/c site development	7.81	452418 & 452419 Dated 12-4-16	3.63
Total		50.09		20.05

Appendix-4.3.3

Statement showing works against which advances given to IO was suspected to be misappropriated

{Reference: Paragraph 4.3.7.3 (i)(B)}

(₹ in lakh)

Sl. No.	Name of the Work	Name of IO	Estimated cost	Advance given to IO		Remarks
				Cheque No. & date	Amount	
1	Formation of road from Bhagirath para road to Jenerai para FY 14-15	Dilip Kr. Debbarma, TA	12.12	247464 Dated 10-4-15	11.65	During joint physical verification (15 June 2017) works were not physically found.
2	Construction of Community Toilet (SBM design) near Gandacherra BSF Camp FY 15-16	Rati Ranjan Debbarma, WA	0.50	452413 Dated 06-04-16	0.28	
3	Construction Of Community Toilet (SBM design) near Dhalajhari VC Office - 2 units		1.65	452413 Dated 06-04-16	0.82	
4	Construction Of Community Toilet (SBM design) near Kalajhari VC Office - 2 units					
5	Construction Of Community Toilet (SBM design) near Sarma VC Office - 2 units					
6	Construction Of Community Toilet (SBM design) near Pancharatan VC Office - 2 units					
7	Construction of community toilet (SBM design) near B R Para VC office (2 units)					
8	Construction of brooder house at J B Para VC 15-16			14.11	452413 Dated 6-4-16	
Total			28.38		18.11	

Appendix-4.3.4

Statement showing details of projects taken up without baseline survey and proper planning

{Reference: Paragraph 4.3.7.3 (iv)}

District	Implementing agency	Name of project	Date of completion	Expenditure incurred (₹ in lakh)	Remarks
West Tripura	EE, RD Agartala Division,	Market stall at Nutannagar (9 units)	NA	15.00	Construction of 12 markets/ sheds were completed at a cost of ₹ 1.40 crore but not allotted till date of audit to the beneficiaries to enhance their livelihood. Reasons for non-allotment of the market stalls to the beneficiaries were not found on record. Thus, due to non-allotment of the aforesaid 12 markets constructed at a cost of ₹ 1.40 crore border peoples could not generate employment from it to enhance their livelihood and the whole expenditure became unfruitful.
		Market stall at Lankamura (10 units)	Nov-15	15.00	
		Agri market stall at Kathaltali Bazar (10 units)	NA	15.00	
		Double storied market stall at Nutannagar (10 units)	NA	7.60	
	BDO, Dukli RD Block	Market stalls (5 units) at Kathaltali Bazar under Madhuban GP	18-02-2014	2.39	
		Market stalls (9 units) at Kathaltali Bazar under Madhuban GP	20-04-2015	6.82	
South Tripura	BDO, Rajnagar RD Block	5 rooms unemployed shed adjacent to Radhanagar HS School under South Radhanagar GP	16-01-2014	13.41	
		Open market shed at South Radhanagar Bazar under Dakshin Radhanagar GP	08-09-2013	10.53	
		5 rooms unemployed shed at Rangamura Old Market under Rangamura GP	17-02-2014	12.90	
		4 rooms unemployed shed at Bairabnagar Para under North Srirampur GP	20-01-2013	10.82	

Appendix-4.3.4 (contd...)

Statement showing details of projects taken up without baseline survey and proper planning

{Reference: Paragraph 4.3.7.3 (iv)}

District	Implementing agency	Name of project	Date of completion	Expenditure incurred (₹ in lakh)	Remarks
South Tripura	BDO, Hrishyamukh RD Block	Construction of 8 Room Market Stall at Ratanpur	11-04-2016	21.93	
		Construction of Market Stall at Megharam Bari Under Shibpur ADC village	05-12-2016	8.95	
West Tripura	Dukli RD Block	Sinking of MDTW for irrigation purpose near the paddy land of Jaya Dasgupta at Charipara	Sep-15	6.06	Physical verification (February 2017) revealed that there was no power connection
Unakoti	Gournagar RD Block	Sinking of two Mini Deep Tube Well (MDTW) with pump house including installation of 2 HP submersible pump motor- one in the Latiapura BOP under Latiapura GP and another in the Magruli BOP under Magruli GP	Mar-15	4.50	Physical verification (May 2017) revealed that there was no extension of pipe line, installation of panel board and power connection at Latiapura and Magruli. Overhead tank at Golakpur was not functioning due to non availability of power connection.
		Construction of overhead tank and pipe line at Golokpur	July 2013	7.50	
South Tripura	EE, RD Satchand Division	Construction of building for old age home at Rupaichari	27 June 2016	29.87	The old age home was not made functional till date of audit (April 2017) as there was no power connection, furniture and utensils in the building. Moreover the building was not surrounded by boundary wall/ fencing for security of the inmates.

Appendix-4.3.4 (concl.)

Statement showing details of projects taken up without baseline survey and proper planning

{Reference: Paragraph 4.3.7.3 (iv)}

District	Implementing agency	Name of project	Date of completion	Expenditure incurred (₹ in lakh)	Remarks
Unakoti	EE, RD Kumarghat Division	Construction of community halls at Sonarpur under Khowrabil GP	Sep-14	7.00	Joint physical verification (22 May 2017) revealed that both the community hall was left abandoned.
		Construction of Primary Maktab near the house of Kamal Khan at Kalerkandi	Nov-14	12.00	Joint physical verification (22 May 2017) revealed that the primary maktab was left abandoned.
		Construction of home for Palliative care for terminary ill cancer patient at Rajib Gandhi Memorial (RGM) Hospital, Kailasahar	Nov-15	23.38	The building was not handed over to the user department till May 2017. Joint physical verification (23 May 2017) revealed that the building was lying idle and uncared. Thus, building constructed for palliative care for terminally ill cancer patient was not utilised for the intended purpose.
Total:				230.66	

Appendix-4.3.5

Statement showing list of non-permissible works executed under BADP

{Reference: Paragraph 4.3.7.3 (vii)}

Sl. No.	Name of work	District	Name of I.A.	Sanctioning Year	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Status of work	Date of completion	
1	Construction of Barrack cum open shed at BOP Nischintapur	West Tripura	EE, RD Agartala Division	2014-15	11.48	11.48	Completed	July 2015	
2	Construction of 50 mtr Boundary Wall for BOP Nischintapur		BDO, Dukli		2015-16	4.03	4.03	Completed	NA
3	Construction of 2 IC Room at Nischintapur BOP				2015-16	6.84	6.84	Work in progress	
4	Construction of fishery assistant office at I.C. Nagar				2011-12	8.68	8.68	Completed	NA
5	Construction of extension of 100 mtr boundary wall at Nischintapur BOP				2015-16	6.44	6.44	Work in progress	
6	Construction of Concrete Bunker (Morcha) at Nischintapur BOP				2014-15	6.36	6.36	Completed	NA
7	Construction of Toilet block with pipeline at Bamutia BOP, Bhagalpur BOP, Durgabari BOP, Tebaria BOP		BDO, Bamutia		2014-15	5.00	1.75	NA	NA
8	Construction of drinking water reservoir and toilet block at Bamutia BOP				2014-15	4.32	4.32	Completed	16/07/2015
9	extension of pipe line for drinking water purpose including providing 1 sintex tank at Bamutia BOP				2015-16	1.32	1.32	Completed	04/06/2016

Appendix-4.3.5 (contd.)

Statement showing list of non-permissible works executed under BADP

{Reference: Paragraph 4.3.7.3 (vii)}

Sl. No.	Name of work	District	Name of I.A.	Sanctioning Year	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Status of work	Date of completion
10	construction of 4 nos rain water shelter in Bhagalpur BOP			2015-16	4.87	4.87	Completed	NA
11	Construction of toilet (3 unit), bathroom (1 unit) with OHP at Daigyabari BOP			2014-15	4.93	4.76	Completed	NA
12	Barbed wire fencing at BOP R K Para under Sarat Chowdhury Para			2014-15	6.99	6.74	Completed	NA
13	Construction of toilet (3 Unit) with OHP at BOP N C Para (now Khan Para)			2015-16	4.97	4.68	Completed	NA
14	Construction of cyclone shelter at Daigyabari BOP and R K Para BOP (1 st phase)			2015-16	5.00	4.78	Completed	NA
15	Construction of toilet (3 unit) and bathroom (1 unit) with OHP at R K Para BOP			2016-17	8.00	00	Work in progress	
16	Construction of 3 nos. pucca cook house at BOP Harinakhola, BOP Kalkalia and BOP Krishnanagar			2014-15	6.00	6.00	Completed	NA
17	Construction of Brick Solling at BOP Harinakhola			2015-16	2.02	2.00	Completed	NA
18	Construction of Brick Solling at BOP Krishnanagar			2015-16	0.96	0.87	Completed	NA
19	Construction of Brick Solling at BOP Kalkalia			2015-16	3.47	3.47	Completed	NA

Appendix-4.3.5 (contd.)

Statement showing list of non-permissible works executed under BADP

{Reference: Paragraph 4.3.7.3 (vii)}

Sl. No.	Name of work	District	Name of I.A.	Sanctioning Year	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Status of work	Date of completion
20	Construction of Chain Link Barbed wire fencing at BOP Sidhai			2015-16	5.24	5.24	Completed	NA
21	Construction of pucca cook house at BOP Mohanpur	West Tripura	BDO, Mohanpur	2016-17	2.00	1.96	Work in progress	
22	Construction of Big Toilet at BOP Mohanpur			2016-17	1.25	1.25	Work in progress	
23	Construction of Big Toilet at BOP Sidhai			2016-17	1.25	1.25	Work in progress	
24	Construction of Big Toilet at BOP Bijoy nagar			2016-17	1.25	1.25	Work in progress	
25	Construction of Gol Ghar at BOP Bijoy nagar			2016-17	1.00	1.00	Work in progress	
26	Construction of Gol Ghar at BOP Sidhai			2016-17	1.00	1.00	Work in progress	
27	Providing Rain Water harvesting plants at BOP Radhanagar			South Tripura	BDO, Rajnagar RD Block	2014-15	5.10	5.10
28	Providing Rain Water harvesting plants at BOP G K Para	2014-15	5.10			5.10	Completed	06/05/2016
29	Const. of Deep bore tube well at BOP Dimatali under Rajnagar GP	2014-15	5.00			5.00	Completed	06/05/2016

Appendix-4.3.5 (contd.)

Statement showing list of non-permissible works executed under BADP

{Reference: Paragraph 4.3.7.3 (vii)}

Sl. No.	Name of work	District	Name of I.A.	Sanctioning Year	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Status of work	Date of completion
30	Providing Rain Water harvesting plants at BOP Dimatali			2014-15	5.10	5.10	Completed	26/09/2016
31	Providing Rain Water harvesting plants at BOP Rangamura			2014-15	5.10	5.10	Completed	06/05/2016
32	Construction of deep bore tube well with 2 HP submersible motor and over head storage tank at BOP Chhotakhil			BDO, Satchand RD Block	2014-15	2.92	2.92	Completed
33	Providing and installation of Iron removal plant (IRP) in/c installation of motor pump at BOP N C Para	Unakoti District	BDO, Chandipur	2014-15	17.51	17.51	Work in progress	
34	Providing and installation of Iron removal plant (IRP) in/c installation of motor pump at BOP Halambari			2014-15			Work in progress	
35	Sinking of Mini Deep Tube Well with pump house in/c installation of 2 HP submersible pumps motor in the Latiapura BOP under Latiapura G/P.		BDO, Gournagar	2014-15	2.22	2.25	Completed	02/03/2015
36	Sinking of Mini Deep Tube Well with pump house in/c installation of 2 HP submersible pump motor in the Maguruli BOP under Maguruli G/P.			2014-15	2.22	2.25	Completed	02/03/2015

Appendix-4.3.5 (concl.)

Statement showing list of non-permissible works executed under BADP

{Reference: Paragraph 4.3.7.3 (vii)}

Sl. No.	Name of work	District	Name of I.A.	Sanctioning Year	Estimated cost (₹ in lakh)	Expenditure incurred (₹ in lakh)	Status of work	Date of completion
37	Construction of 2 Nos. Kishan shed at BOP Rajkandi	Unakoti District	BDO, Kumarghat RD Block	2014-15	4.43	4.40	Completed	05/10/2015
38	Construction of boundary wall and half grill around the Panchayat Office at Laljuri			2015-16	6.55	6.46	Completed	NA
39	Const. of boundary wall for Panchayat Office at Ganganagar GP	Unakoti District	BDO, Kumarghat RD Block	2015-16	7.69	7.68	Completed	NA
40	Construction of boundary wall at Rajkandi ADC Village Office			2015-16	6.76	6.64	Completed	10/03/2017
41	Construction of Toilet, Bathroom and Stair Case at Tarakpur BOP	North Tripura District	BDO, Kadamtala	2015-16	5.00	5.00	Completed	NA
42	Extension of drinking water pipeline at BSF Camp of Ranibari, Brajendranagar and Yakubnagar			2015-16	11.77	11.77	Completed	NA
43	Sinking of Mini Depp Tube Well with pipeline at Kulidhar BSF Camp			2015-16	7.00	7.00	Completed	NA
Total					214.14	201.62		

Appendix-4.3.6

Statement showing number of works suspended due to shortage of fund, non availability of site

*{Reference: Paragraph 4.3.7.3 (viii)}**(₹ in lakh)*

Name of District	Name of Implementing Agency	Name of work	Estimated cost	Fund received	Expenditure incurred	Date of issue of W/O	Status of work
West Tripura	Executive Engineer, RD Agartala Division	Construction of community hall at Hapania under Dukli RD Block.	130.00	37.50	37.00	December 13	Work was stranded in March 2016 after casting of one side of varandha due to shortage of fund.
South Tripura	Executive Engineer, RD Satchand Division	Const. of School Building at South Bhuratali HS School	20.94	17.00	17.00	April 15	Work stranded in March 2016 due to non-availability of fund
		Const. of Community Hall at Chalitachari	76.75	35.00	35.00	December 13	Work suspended in August 2014 after completion upto superstructure due to shortage of fund.
Unakoti	Executive Engineer, RD Kumarghat Division	Construction of Auditorium for Ambedkar College at Fatikroy	53.48	40.00	40.00	October 2013	Work stranded in March 2016 after completion upto 60 per cent of the work due to shortage of fund.
Total			281.17	129.5	129.00		

Appendix-4.5.1

Statement showing short realisation of interest and penalty

(Reference: Paragraph 4.5)

(in ₹)

Sl. No	Year	2009-10	2010-11	2011-12
	Applicable Tax rate (in per cent)	12.5	12.5	13.5
1	Turn Over Determined	41,20,266	42,05,757	48,26,529
2	Tax payable	5,15,033	5,25,720	6,51,581
3	Less - Tax paid by Challan	50,000	89,500	2,61,000
4	Balance Tax due	4,65,033	4,36,220	3,90,581
5	Interest leviable @ 1.5 per cent per month upto the date of assessment (30 th August 2012) U/S 25(1) (in months)	1,95,314 (28)	1,04,693 (16)	23,435 (4)
6	Penalty leviable @ 150 per cent U/S 75(A) as per Revisional Authority orders (29 th January 2016)	6,97,550	6,54,329	5,85,872
7	Less - Penalty imposed by AA @ 10 per cent in the re-assessment (29 th February 2016)	46,503	43,622	39,058
8	Short realisation of penalty (Sl. 6 – Sl. 7)	6,51,047	6,10,707	5,46,814
9	Short realisation (Interest + Penalty) (Sl. 5 + Sl. 8)	8,46,361	7,15,400	5,70,249
Total short realisation of revenue		21,32,010		

Appendix-4.6.1

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers

(Reference: Paragraph 4.6)

₹ in lakh)

Sl. No.	Name of the dealer	TIN	Period of assessment	Date of assessment	Turnover concealed	Short levy			Total	Remarks
						VAT	Interest	Penalty		
The Superintendent of Taxes, Charge III, Agartala										
1	M/s Raj Mahal	16031177064	2011-12	31-08-2015	19.58 (13.5 %)	2.64	1.58	0.26	4.48	AA has stated that the case was forwarded to the Commissioner of Taxes for review u/s 70(1) of the TVAT.
Sub Total						2.64	1.58	0.26	4.48	
The Superintendent of Taxes, Charge V, Agartala										
2	M/s Eastern Commerce	16052029034	2010-11	17-02-2016	6.75 (4 %)	0.27	3.58	----	7.69	-do-
					3.84 (12.5 %)	0.48				
					----	3.36 ⁹				
3	M/s B. Choudhury & Co.	16050789044	2011-12	23-11-2015	14.20 (13.5 %)	1.92	1.24	0.19	3.35	-do-
Sub Total						6.03	4.82	0.19	11.04	
The Superintendent of Taxes, Charge VII, Agartala										
4	M/s Bharat Petroleum Corporation Limited	16170190087	2011-12	24-08-2016	10.48 (22 %)	2.31	1.80	0.23	4.34	-do-
Sub Total						2.31	1.80	0.23	4.34	

Note: Interest calculated @ 1.5 per cent pm for the period VAT was not deposited.

⁹ While calculating VAT already paid by the dealer in the assessment order, the AA had taken the amount two times thereby giving undue tax benefit to that extant

Appendix-4.6.1 (concl.)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers
(Reference: Paragraph 4.6)

(₹ in lakh)

Sl. No.	Name of the dealer	TIN	Period of assessment	Date of assessment	Turnover concealed	Short levy			Total	Remarks
						VAT	Interest	Penalty		
The Superintendent of Taxes, Bishalgarh										
5	M/s Abul Hashem	16130012081	2013-14	19-04-2016	51.87 (13.5 %)	7.00	5.10	----	19.27	AA has stated that the case was forwarded to the Commissioner of Taxes for review u/s 70(1) of the TVAT. As of September 2017, ₹ 80,670 (₹ 36,425 + ₹ 41,895 + ₹ 1,093 + ₹ 1,257) had been recovered.
			2014-15		49.45 (14.5 %)	7.17				
Sub Total						38.35	9.45	----	47.80	
Grand total						49.33	17.65	0.68	67.66	

Note: Interest calculated @ 1.5 per cent pm for the period VAT was not deposited.

Appendix-4.6.2

Statement showing calculation of interest

(Reference: Paragraph 4.6)

(₹ in lakh)

Sl. No.	Name of dealer	Tax payable	Under Section	Due from	Date of assessment	Total period (in month)	Interest to be levied
1	2	3	4	5	6	7	8
The Superintendent of Taxes, Charge III, Agartala							
1	M/s Raj Mahal	2.64	25 (1)	05/12	31-08-2015	40	1.58
The Superintendent of Taxes, Charge V, Agartala							
2	M/s Eastern Commerce	4.11	25 (1)	05/11	17-02-2016	58	3.58
3	M/s B. Choudhury & Co.	1.92	25 (1)	05/12	23-11-2015	43	1.24
The Superintendent of Taxes, Charge VII, Agartala							
4	M/s Bharat Petroleum Corporation Ltd.	2.31	25 (1)	05/12	24-08-2016	52	1.80
The Superintendent of Taxes, Bishalgarh							
5	M/s Abul Hashem	14.17	25 (1)	05/14	19-04-2 016	24	5.10
		24.18		05/15		12	4.35
Total		49.33					17.65

Note: Interest calculated @ 1.5 per cent pm for the period VAT was not deposited.

Appendix-5.2.1

Statement showing the forest cover based on Forest Survey of India biennial Report
(Reference: Paragraph 5.2.4.1)

(Area in sq km)

Year	Very Dense Forest (Above 70 %)	Dense Forest (10-40 %)	Open Forest (10-40 %)	Scrub (below 10%)	Total
2011	109	4,686	3,182	72	8,049
2013	109	4,641	3,116	66	7,932
Change	0	-45	-66	-6	-117
2015	113	4,609	3,089	55	7,866
Change	4	-32	-27	-11	-66