

## Appendix - 1.4.1

## Statement showing the details of scope of audit as adopted for this performance audit

(Reference: Paragraph No. 1.4.3)

State-wide		In the four selected districts	Audit sample in the four selected districts	Particulars
Number of districts in the State	08	4	4	North Tripura, Sepahijala, South Tripura, West Tripura,
Number of the Deputy Directors of Agriculture (DDAs) in the State	08	4	4	DDAs, Sepahijala North, South and West Tripura District
Number of Agri sub-divisions in the State	36	21	07	SAs, Bagafa, Bishalgarh, Dukli,
Number of Superintendents of Agriculture (SAs) in the State	36	21	07	Kadamtala, Boxanagar, Mohanpur, Satchand

**Note-1:** Besides, SA Gournagar under DDA, Unakoti, SA Durgachowmuhanu under DDA, Dhalai and SA Matabari under DDA, Gomati were selected to extend the audit coverage.

**Appendix - 1.4.2**

**Statement showing the target fixed under Agriculture Road Map (ARM) and its actual achievement**

*(Reference: Paragraph No. 1.4.7.3)*

Crops	Target as set by ARM for 2016-17			Actual achievement in 2016-17			Actual achievement in 2017-18			Increase(+) or decrease(-) in achievement in 2016-17 against the target of ARM in 2016-17 (in percent)			Increase(+) or decrease(-) in achievement in 2017-18 against the target of ARM in 2016-17 (in percent)		
	Area	Production	Yield	Area	Production	Yield	Area	Production	Yield	Area	Production	Yield	Area	Production	Yield
	(in ha)	(in MT)	(Kg/h)	(in ha)	(in MT)	(Kg/h)	(in ha)	(in MT)	(Kg/h)	(in ha)	(in MT)	(Kg/h)	(in ha)	(in MT)	(Kg/h)
Paddy	269800	791240	2933	277106	814644	2940	274216	810673	2956	2.71	2.96	0.24	1.64	2.46	0.78
Maize	10000	15000	1500	14696	20495	1395	16196	23191	1432	46.96	36.63	-7.00	61.96	54.61	-4.53
Wheat	1000	2000	2000	200	460	2300	171	376	2199	-80.00	-77.00	15.00	-82.90	-81.20	9.95
Pulses	25000	25000	1000	24327	16717	687	27234	18801	690	-2.69	-33.13	-31.30	8.94	-24.80	-31.00
Nutri Cereal	1500	1500	1000	1035	828	800	1350	1148	850	-31.00	-44.80	-20.00	-10.00	-23.47	-15.00
Vegetable type Soyabean	1000	1000	1000	300	264	880	259	207	800	-70.00	-73.60	-12.00	-74.10	-79.30	-20.00
food Grains	308300	835740	2711	317364	853144	2688	319167	854189	2676	2.94	2.08	-0.85	3.52	2.21	-1.29
Oil seeds	16100	16100	1000	15373	12508	814	17546	14279	814	-4.52	-22.31	-18.60	8.98	-11.31	-18.60

*Source: Agriculture Road Map and information furnished by the Department*

## Appendix - 1.4.3

Statement showing year wise retention of cash balances under test checked units  
(Reference: Paragraph No. 1.4.8.2)

Sl. No.	Name of the units	2013-14	2014-15	2015-16	2016-17	2017-18	Total
1	SARS	0	0	0	28795154	10363500	<b>39158654</b>
2	DDA North	0	26079	43318	572975	7424432	<b>8066804</b>
3	DDA Sepahijala	0	0	646524	403087	10587366	<b>11636977</b>
4	DDA South	0	0	356127	6650369	12403369	<b>19409865</b>
5	DDA West	0	0	0	555921	7766515	<b>8322436</b>
6	EE West	1358854	531090	5602433	788819	33985329	<b>42266525</b>
7	SA Bagafa	300787	636774	2102305	5903418	14226991	<b>23170275</b>
8	SA Bishalgarh	0	0	0	0	31334411	<b>31334411</b>
9	SA Boxanagar	0	0	11047	748038	2296050	<b>3055135</b>
10	SA Dukli	0	0	113518	1032484	2141120	<b>3287122</b>
11	SA Gournagar	0	0	609623	10167288	9469800	<b>20246711</b>
12	SA Kadamtala	0	0	2196386	8546575	9182588	<b>19925549</b>
13	SA Durgachowmuhan	0	663585	3636731	3984008	3264206	<b>11548530</b>
14	SA Mohanpur	0	0	0	0	8754241	<b>8754241</b>
15	SA Satchand	0	56000	2857711	2268175	19361893	<b>24543779</b>
16	SA Matabari	0	0	1390827	2212041	2885972	<b>6488840</b>
<b>Total</b>		<b>1659641</b>	<b>1913528</b>	<b>19566550</b>	<b>72628352</b>	<b>185451291</b>	<b>281215854</b>

Source: Information furnished by the test checked units

**Appendix - 1.4.4**

**Statement showing year wise target and achievement in area and production of foundation seeds**

{Reference: Paragraph No. 1.4.9.1(i)}

(Quantity in MT and Area in ha)

Name of the Crops	2013-14				2014-15				2015-16				2016-17				2017-18			
	Area		Production		Area		Production		Area		Production		Area		Production		Area		Production	
	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A	T	A
Paddy	70.98	34.98 (49.28)	247.50	67.62 (27.32)	53.48	35.98 (67.28)	139.90	76.27 (54.52)	58.80	40.75 (69.30)	169.80	80.11 (47.18)	41.65	33.23 (79.78)	127.57	55.60 (43.58)	35.75	32.02 (89.57)	94.9	65.89 (69.44)
Pulses	14.70	7.79 (52.99)	9.85	0.47 (4.77)	7.00	2.64 (37.71)	3.70	0.34 (9.19)	6.00	3.00 (50.00)	3.00	0.91 (30.33)	16.00	8.90 (55.63)	9.50	0.41 (4.32)	17.75	8.50 (47.89)	8.88	1.12 (13.17)
Oil Seeds	24.20	13.47 (55.66)	13.10	1.23 (9.39)	16.50	10.10 (61.21)	8.00	1.41 (17.63)	8.30	7.88 (94.94)	4.15	0.49 (11.81)	12.82	12.37 (96.49)	7.29	0.85 (11.66)	19.50	19.86 (101.85)	10.00	0.98 (9.80)
Jute	1.90	2.59 (136.32)	1.05	1.18 (112.38)	2.50	2.40 (96.00)	1.25	0.67 (53.60)	4.20	2.70 (64.29)	2.10	0.48 (22.86)	2.60	2.24 (86.15)	1.30	0.12 (9.23)	4.00	4.10 (102.50)	2.00	0.14 (7.00)
<b>Total</b>	<b>111.78</b>	<b>58.83</b> (52.63)	<b>271.50</b>	<b>70.50</b> (25.97)	<b>79.48</b>	<b>51.12</b> (64.32)	<b>152.85</b>	<b>78.69</b> (51.48)	<b>77.30</b>	<b>54.33</b> (70.28)	<b>179.05</b>	<b>81.99</b> (45.79)	<b>73.07</b>	<b>56.74</b> (77.65)	<b>145.66</b>	<b>56.98</b> (39.12)	<b>77.00</b>	<b>64.48</b> (83.74)	<b>116.28</b>	<b>68.13</b> (58.59)

Source: Information furnished by the Department

Note: figures in parenthesis indicate percentage of achievement. T=Target, A=Achievement

## Appendix - 1.4.5

## Statement showing year wise target and achievement in production of certified seeds

*{Reference: Paragraph No. 1.4.9.1(ii)}**(Quantity in MT)*

Name of the crops	2013-14		2014-15		2015-16		2016-17		2017-18	
	T	A	T	A	T	A	T	A	T	A
Paddy	3843	4387.04 (114.16)	4557	4741.12 (104.04)	5005	4984.50 (99.59)	4245	4241 (99.91)	4275	3674 (85.95)
Pulses	123.50	27.68 (22.41)	96.50	37.05 (38.39)	140	25.33 (18.09)	223.50	32.38 (14.49)	147.5	19.92 (13.50)
Oil Seeds	117.50	66.01 (56.18)	49	44.52 (90.86)	168.50	111.81 (66.36)	202.50	100.77 (49.76)	203	79.95 (39.38)
Jute	5.50	0.59 (10.73)	0	2.02 --	9	2.09 (23.22)	11	0.41 (3.73)	05	0.21 (4.2)

*Source: Information furnished by the Department***Note:** figures shown in parenthesis indicate percentage of achievement.

T=Target

A=Achievement

## Appendix - 1.4.6

## Statement showing year wise requirement and procurement of fertilisers

*{Reference: Paragraph No. 1.4.9.2(ii)}*

Year	Fertilisers	Requirement (in MT)	Procurement (in MT)			Fund involvement for Government channel (₹ in crore)
			Government channel	Private channel	Total	
2013-14	SSP	54657	12564	8619	21183	10.03
	MOP	18026	5206	1840	7046	6.40
	Urea	53282	10586	9089	19675	5.74
	<b>Total</b>	<b>125965</b>	<b>28356</b>	<b>19548</b>	<b>47904</b>	<b>22.17</b>
2014-15	SSP	56000	10547	4254	14801	8.28
	MOP	16000	0	2586	2586	00
	Urea	50000	15734	6054	21788	8.53
	<b>Total</b>	<b>122000</b>	<b>26281</b>	<b>12894</b>	<b>39175</b>	<b>16.81</b>
2015-16	SSP	53992	17580	3822	21402	15.32
	MOP	15907	5172	0	5172	8.23
	Urea	50060	14473	9942	24415	8.25
	<b>Total</b>	<b>119959</b>	<b>37225</b>	<b>13764</b>	<b>50989</b>	<b>31.80</b>
2016-17	SSP	57559	18526	9559	28085	20.29
	MOP	16556	5278	1010	6288	5.85
	Urea	51011	23863	5647	29510	13.74
	<b>Total</b>	<b>125126</b>	<b>47667</b>	<b>16216</b>	<b>63883</b>	<b>39.88</b>
2017-18	SSP	54000	17025	4465	21490	18.51
	MOP	16500	0	0	0	00
	Urea	46000	18208	2765	20973	10.38
	<b>Total</b>	<b>116500</b>	<b>35233</b>	<b>7230</b>	<b>42463</b>	<b>28.89</b>
<b>Grand Total</b>		<b>609550</b>	<b>174762</b>	<b>69652</b>	<b>244414</b>	<b>139.55</b>

*Source- Information furnished by the Department*

## Appendix - 1.4.7

Statement showing the details of target and achievement under farm mechanisation  
(Reference: Paragraph No. 1.4.9.4)

(Figures are in numbers)

Sl. No.	Name of the Agri implements	2013-14		2014-15		2015-16		2016-17		2017-18		Total		Shortfall (in per cent)	Total cost involvement (₹ in lakh)
		T	A	T	A	T	A	T	A	T	A	T	A		
<b>A</b>	<b>Tillage Implements</b>														
1	Rotavator	25	37	--	--	--	--	--	--	--	--	25	37	00	11.10
2	Post-hole digger	--	--	--	--	--	--	--	--	--	--	--	--	--	--
3	Power tiller	950	1019	636	688	00	121	00	64	00	130	1586	2022	00	1086.95
<b>B</b>	<b>Sowing and Fertiliser Application Equipment</b>														
1	Seed drill	100	00	50	7	16	6	--	--	--	--	166	13	92	1.95
2	Zero seed drill	00	13	50	16	16	4	00	2	--	--	66	35	47	5.25
<b>C</b>	<b>Intercultural Equipment</b>														
1	Cono weeder	1000	528	3000	1126	2000	1205	1200	706	2000	445	9200	4010	56	40.19
2	Self-propelled power weeder	00	39	--	--	00	22	00	6	--	--	0	67	--	8.85
3	Power weeder	200	00	00	4	50	10	--	--	--	--	250	14	94	2.10
4	Manual weeder	--	--	--	--	--	--	4360	00	3000	00	7360	00	100	0
<b>D</b>	<b>Plant Protection Equipment</b>														
1	Knapsack sprayer	2750	1128	200	2982	1260	4006	100	2308	400	1830	4710	12254	0	151.74
2	Power sprayer	--	--	3500	1360	600	334	00	101	1770	1032	5870	2827	52	68.36
3	Manual sprayer	00	343	5750	1170	3000	1451	1431	2060	500	1661	10681	6685	37	40.19
<b>E</b>	<b>Threshing Equipment</b>														
1	Power paddy thresher	--	--	100	00	40	00	--	--	--	--	140	0	100	--
2	Manual paddy thresher	--	--	--	--	66	162	00	77	00	138	66	377	0	2.40
3	Multi-crop thresher	--	--	00	34	8	98	00	6	00	25	8	163	0	39.60
4	Paddy thresher	--	--	100	00	6	6	--	--	--	--	106	6	94	2.40
5	Axial-flow paddy thresher	--	--	--	--	00	3163	00	441	00	120	00	3724	--	111.54
<b>F</b>	<b>Others Equipment</b>														
1	Pump set	00	8	3000	1535	1430	1227	340	809	2477	891	7247	4470	38	481.70
2	Sprinkler set	--	--	100	00	8	2	20	00	--	--	128	2	98	0.20
3	Mobile rain gun	--	--	300	00	8	2	2	3	--	--	310	5	98	0.60
4	Water carrying pipe	--	--	00	6450	00	15000	--	--	--	--	00	21450	--	5.42
	<b>Total cost involved</b>	--	--	--	--	--	--	--	--	--	--	--	--	--	2060.54

Source: Information furnished by the Department, Government of Tripura and report of Ministry of Agriculture, Department of Agriculture & Cooperation, Mechanisation & Technology Division, Government of India on farm mechanisation in North Eastern States

## Appendix - 1.4.8

## Statement showing year wise target, achievement and status of SBDTWs

(Reference: Paragraph No. 1.4.9.5)

Year	Target	Sunk	Completed (in numbers)			Incomplete (in numbers)			Fund Position (₹ in crore)		
			Commissioned	Functioning	Non-functioning	Sinking in Progress	Power connection not available	Yet to be started	Fund received	Expenditure	Balance
2013-14	725	725	725	703	22	0	0	0	13.81	10.99	2.82
2014-15	837	837	837	819	18	0	0	0	10.85	10.83	0.02
2015-16	2074	1684	738	729	9	390	946	0	46.48	46.47	0.01
2016-17	1635	0	0	0	0	740	0	895	20.55	13.06	7.49
2017-18	65	42	42	42	0	12	0	11	2.24	1.73	0.51
<b>Total</b>	<b>5336</b>	<b>3288 (61.62)</b>	<b>2342 (43.89)</b>	<b>2293 (42.97)</b>	<b>49 (0.92)</b>	<b>1142</b>	<b>946</b>	<b>906</b>	<b>93.93</b>	<b>83.08</b>	<b>10.85</b>
						<b>Total incomplete: 2994 (56.11)</b>					

*Source: Information furnished by the Department***Note:** Figures shown in parenthesis indicate percentage of achievement.

## Appendix - 1.4.9

## Statement showing targets and achievements of interventions adopted for oilseeds under NMOOP

(Reference: Paragraph No. 1.4.10.3)

Particulars	Unit	DDA South		DDA North		DDA Sepahijala		DDA West		Grand Total		(-)shortfall/ (+)Achievement
		2015-18		2014-18		2015-18		2014-18		T	A	
		T	A	T	A	T	A	T	A			
<b>Block Demonstration</b>												
Rapeseed and mustard	ha	320	412	435	485	220	120	977	622	1952	1639	-16.03
Ground nut		60	33.75	55	18	60	30	188	108	363	189.75	-47.73
Ground nut poly mulch		22	30	45	0	1	0	161	0	229	30	-86.90
Sesamum		188	160	130	109	129	29	427	252	874	550	-37.07
<b>Total</b>		<b>590</b>	<b>635.75</b>	<b>665</b>	<b>612</b>	<b>410</b>	<b>179</b>	<b>1753</b>	<b>982</b>	<b>3418</b>	<b>2408.75</b>	<b>-29.53</b>
<b>Production input distribution</b>												
Gypsum/lining	ha	520	400	1360	30	430	50	1890	40	4200	520	-87.62
Rhizobium/Azotobactor		505	255	1166	430	435	85	1670	40	3776	810	-78.55
PPC/insecticides		600	0	1160	50	545	65	1930	315	4235	430	-89.85
<b>Total</b>		<b>1625</b>	<b>655</b>	<b>3686</b>	<b>510</b>	<b>1410</b>	<b>200</b>	<b>5490</b>	<b>395</b>	<b>12211</b>	<b>1760</b>	<b>-85.59</b>
<b>PPE equipment</b>												
Manual Knapsack Sprayer	Nos.	1950	120	490	250	1200	300	2190	590	<b>5830</b>	1260	-78.39
Power operated Knap sack sprayer		80	0	70	70	60	0	0	0	<b>210</b>	70	-66.67
Manually operated weedier		70	0	10	0	60	0	70	70	<b>210</b>	70	-66.67
<b>Total</b>		<b>2100</b>	<b>120</b>	<b>570</b>	<b>320</b>	<b>1320</b>	<b>300</b>	<b>2260</b>	<b>660</b>	<b>6250</b>	<b>1400</b>	<b>-77.60</b>
<b>Assistance for Seed Storage Bins</b>		308	230	165	45	164	24	443	82	1080	381	-64.72

Source: Information furnished by test checked DDAs

Note: The progress reports for the year 2015-16 and 2016-17 were not made available to audit by DDA, North Tripura.

Offices of the DDA, Sepahijala and DDA, South were created in 2015-16.

T=Target

A=Achievement

**Appendix - 1.4.10**

**Statement showing projected requirement of rice in Tripura during 2013-18**

*(Reference: Paragraph No. 1.4.11)*

Year	Projected population based on annual growth rate of 1.475 (in lakh)	Intake per day per person @ 460 gm.	Seed feed wastage (@12.5 per cent) in gm	Sub total in gm	Quantity in pipeline (@10 per cent) in gm	Gross total (Requirement /day) in gm	Requirement /Annum in gm.	Requirement/ Annum (MT)	Projected requirement in lakh MT
a	b	c	d (12.5 per cent of c)	e (c+d)	f (10 per cent of e)	g (e+f)	h (g x 365)	i (h/1000000)	j (b x i)
2013-14	38.36	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	7.97
2014-15	38.92	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.09
2015-16	39.50	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.21
2016-17	40.07	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.33
2017-18	40.65	460	57.5	517.5	51.75	569.25	207776.25	0.20777625	8.45
<b>Total</b>									<b>41.04</b>

Source: Departmental Records

## Appendix - 1.4.11

## Statement showing details of coverage of crops under NAIS/PMFBY

(Reference: Paragraph No. 1.4.12)

Year	Crop season	Total No. of farmers (As per 2011 census)	No. of farmers covered	Percentage of farmers covered	Number of farmers benefited
2013-14	Kharif	295947	0	0	0
	Rabi	295947	0	0	0
2014-15	Kharif	295947	0	0	0
	Rabi	295947	317	0.11	00
2015-16	Kharif	295947	889	0.30	17
	Rabi	295947	569	0.19	01
2016-17	Kharif	295947	1881	0.64	502
	Rabi	295947	9901	3.35	692
2017-18	Kharif	295947	2320	0.78	35
	Rabi	295947	9331	3.14	00

*Source: Information furnished by the Department*

**Appendix - 1.4.12**

**Statement showing non-availability of basic facilities and amenities of infrastructure in 15 regulated markets**

(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Required facilities	Out of 15 regulated market not provided in (in number)	Shortfall (in per cent)	Impact of non-provision of facilities
<b>A. Core facilities</b>				
1	Boundary wall	15	100	Entry of cattle, theft and encroachment
2	Common Auction Platform	11	73	Auction sale facility to ensure fair price not provided
3	Covered Platform	10	67	Inconvenience to farmer during rain and summer
4	Retailers Shop	0	0	
5	Market Shed	2	13	
6	Weigh Bridge	14	93	Correct weight and speedy disposal affected
7	Internal Road	2	13	Carriage of produce affected.
8	Parking Place for transport vehicles	8	53	
9	Watch and ward	14	93	Theft and loss of produce and property
10	Lighting arrangement with tower and power supply	6	40	Transaction is not possible during evening and night. Computer system and weighbridge cannot be operated.
11	Grading equipment	15	100	Non- receipt of fair price due to non-grading of produce
12	Cooling chamber	15	100	Storage and conservation of perishable and non-perishable agri- produce not possible
13	Godown/warehouse/storage	13	87	
14	Garbage beans	9	60	Unhygienic market premises
<b>B. Amenities</b>				
1	Sewerage and water supply	6	40	Basic human need to live. Staying longer duration (morning to evening) is very difficult for farmers
2	Canteen	14	93	
3	Toilet facilities	6	40	Functionaries and farmers suffer due to lack of sanitary facilities

Source: Information furnished by the Department

## Appendix - 1.4.13

## Statement showing non-availability of basic facilities and amenities of infrastructure in 85 rural markets

(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Required Facilities	Out of 85 rural market not provided in (in number)	Shortfall (in per cent)	Impact of non-provision of facilities
1	Availability of market shade/market stalls	40	47	Inconvenience to farmer during rain and summer
2	Availability of storage go-down	83	98	Storage and conservation of perishable and non-perishable agri-produce not provided
3	Availability of electricity connection	12	14	Inconvenience to farmer during evening and night
4	Availability of water supply	22	26	Basic human need to live. Staying longer duration (morning to evening) is very difficult for farmers
5	Availability of toilets	63	74	Functionaries and farmers suffer due to lack of sanitary facilities
6	Garbage bins	65	76	Unhygienic market premises
7	Availability of concrete roads	48	56	Carriage of produce affected mainly in monsoon

*Source: Information furnished by the Department*

**Appendix - 1.4.14**

**Findings on physical verification of market infrastructures**  
(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Name and description of markets	Findings on physical verification	Views
<b>A. New market infrastructures built up by the Agriculture Department during 2012-18:-</b>			
1	<p><b>Khaverpur Market :-</b> <b>(Project Cost- ₹ 2.95 crore)</b> The project was completed in 2015-16 in two phases. Two Nos. of double storied market building was constructed having 51 stalls in total (1<sup>st</sup>building:32+2<sup>nd</sup>building:19). The 1<sup>st</sup> floor of one building having one retail vegetable market hall while the other building was provisioned with one wholesale market. <b>Date of visit:</b> 5 June 2018</p>	<p>No retail marketing was carried out in retail vegetable hall (consisting of three units at 1<sup>st</sup> floor) rather it was found vacant during visit. Instead, the wholesale paddy shed was found to be utilised for retail marketing. More than 25 stalls, out of total 32 market stalls were found closed. No grading machine was found installed in the machine room. Wholesale market at first floor of another building was sublet to State Bank of India (<b>No. 1</b>), but no agreement between market committee and bank authority could be shown to audit by the bank authority when called for (June 2018) and 19 market stalls at ground floor were being utilised for selling consumable goods (e.g. electronic items, grocery items etc.) instead of agri produces (<b>No. 2</b>). A cool chamber was also found closed due to non-installation of any machinery therein. One SBDTW though installed in the market was found in non-functional condition.</p>	 
2	<p><b>Sonamura Regulated Market:-</b> <b>(Project Cost- ₹ 3.82 crore)</b> The project was completed in 2013-14. Wholesale market having five sheds, two garbage pits, one office room, one water tank along with internal/approach road was inaugurated in November 2014. Another market with two sheds and ten storage rooms was constructed for retail marketing. <b>Date of joint visit:</b> 25 June 2018</p>	<p>Wholesale market sheds, retail vegetable sheds, one office room and ten storage rooms were found vacant during visit. Markets were generally operated two days in a week. Rest of the other five days it remained non-functional. One of the retail market sheds was found partially utilised for sheltering of poor villagers (<b>No. 3</b>). Though two units of garbage pits were constructed inside the retail market, the same were not being used; rather garbage was being piled up along the side of approach road. Internal/ approach road of the wholesale market was found in poor condition, water logged in several portion of road (<b>No. 4</b>). One 25 MT cool chamber though provisioned in the estimate was not constructed.</p>	 

## Appendix - 1.4.14 (contd...)

Findings on physical verification of market infrastructures  
(Reference: Paragraph No. 1.4.13.1)

Sl. No.	Name and description of markets	Findings on physical verification	Views
3	<b><u>Bhabanipur Market-</u></b> <b><u>(Project Cost- ₹ 1.06 crore)</u></b> Construction of sale stalls, wholesale market and toilet block was completed (July 2017) with the expenditure of ₹ 0.63 crore. <b>Date of visit:</b> 12 June 2018	The market consisting of 14 stalls and one wholesale market shed ( <i>No. 5</i> ) which could not be put to operation even after passage of one year from the completion of the building. The construction of fish, meat & retail veg. shed, garbage pit, approach road, drain, underground sump for firefighting and drinking water & SB DTW remained under progress. Doors and toilet accessories of newly constructed toilet block were found broken and not being maintained properly.	<b>5</b> 
4	<b><u>Cool Chamber at Sekerkote Market (Project Cost- ₹ 30.00 lakh)</u></b> Civil portion was completed in June 2016 at a cost of ₹ 13.92lakh. However, the project was not made operational for non-completion of mechanical part even after lapse of about two years from completion of civil works. <b>Date of visit:</b> 9 June 2018	During visit, the cool chamber was found in non-functional condition due to non-installation of any machinery therein ( <i>No. 6</i> ).	<b>6</b> 
5	<b><u>Cool Chamber at Bishramgani Market (Project Cost- ₹ 41.93 lakh)</u></b> The project was completed in 2012-13. However, the project was not put to operation with the reasons neither recorded nor stated to audit. <b>Date of visit:</b> 12 June 2018	During visit, the cool chamber was found in non-functional condition thereby remained closed and surrounded by dense bushes ( <i>No. 7</i> ).	<b>7</b> 

**Appendix - 1.4.14 (concl.)**

**Findings on physical verification of market infrastructures**

*(Reference: Paragraph No. 1.4.13.1)*

Sl. No.	Name and description of markets	Findings on physical verification	Views
<b>B. Existing market infrastructures under Department of Agriculture:-</b>			
6	<b><u>Mohanpur Regulated Market</u></b> Date of visit: 7 June 2018	Office room for APMC at the regulated market was found abandoned. Out of the four market sheds, three market sheds were found partially utilised. One shed was found unutilised and was filled with garbage stack and other waste (No. 8). Approach road of the market was also not in good condition.	8 
7	<b><u>Bishramganj Wholesale Market</u></b> Date of visit: 9 June 2018	During physical visit five units of market shed were found in market. Out of the five, three market sheds were found vacant and other two were utilised for sheltering of poor villagers (No.9).	9 

## Appendix - 1.4.15

Statement showing target and achievement of On-Farm Testing (OFT) and Front-Line Demonstration (FLD) conducted  
(Reference: Paragraph No. 1.4.14.3)

(Figures in numbers)

Sl. No.	Particulars	2013-14		2014-15		2015-16		2016-17		2017-18		Total	
		T	A	T	A	T	A	T	A	T	A	T	A
<b>A</b>	<b>Discipline</b>	<b>On Farm Testing (OFT)</b>											
1	Agronomy	4	4	7	7	4	4	7	7	3	3	25	25
2	Horticulture	6	6	6	6	8	8	6	6	6	6	32	32
3	Soil science	0	0	0	0	0	0	0	0	0	0	0	0
4	Plant protection	0	0	0	0	0	0	0	0	0	0	0	0
5	Animal science	3	3	4	4	4	4	2	2	3	3	16	16
6	Home science	0	0	0	0	0	0	0	0	0	0	0	0
7	Fishery	4	4	4	4	2	2	2	2	2	1	14	13
8	Agro forestry	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Total</b>	<b>17</b>	<b>17</b>	<b>21</b>	<b>21</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>14</b>	<b>13</b>	<b>87</b>	<b>86</b>
<b>B</b>	<b>Farmers covered</b>	<b>202</b>	<b>201</b>	<b>186</b>	<b>182</b>	<b>65</b>	<b>65</b>	<b>68</b>	<b>68</b>	<b>61</b>	<b>58</b>	<b>582</b>	<b>574</b>
<b>C</b>	<b>Discipline</b>	<b>Front Line Demonstration (FLD)</b>											
1	Agronomy	14	14	26	26	7	4	63	63	71	71	181	178
2	Horticulture	30	29	53	49	54	49	74	64	61	51	272	242
3	Soil science	0	0	0	0	0	0	0	0	0	0	0	0
4	Plant protection	0	0	0	0	0	0	0	0	0	0	0	0
5	Animal science	22	22	22	22	12	12	35	35	0	0	91	91
6	Home science	0	0	0	0	0	0	0	0	0	0	0	0
7	Fishery	16	16	14	14	45	40	25	25	25	25	125	120
8	Agro-forestry	0	0	0	0	0	0	0	0	50	50	50	50
	<b>Total</b>	<b>82</b>	<b>81</b>	<b>115</b>	<b>111</b>	<b>118</b>	<b>105</b>	<b>197</b>	<b>187</b>	<b>207</b>	<b>197</b>	<b>719</b>	<b>681</b>
<b>D</b>	<b>Farmers covered</b>	<b>226</b>	<b>225</b>	<b>297</b>	<b>293</b>	<b>261</b>	<b>248</b>	<b>365</b>	<b>355</b>	<b>215</b>	<b>205</b>	<b>1364</b>	<b>1326</b>

Source: Information furnished by the Department

T=Target

A=Achievement

## Appendix - 1.4.16

## Statement showing target and achievement of trainings conducted

(Reference: Paragraph No. 1.4.14.3)

(Figures in numbers)

Sl. No.	Particulars	2013-14		2014-15		2015-16		2016-17		2017-18		Total	
		T	A	T	A	T	A	T	A	T	A	T	A
<b>A. Thematic Areas</b>													
1	Crop production and improvement	8	8	9	9	9	8	13	13	9	7	48	45
2	Integrated farming system	4	4	4	4	6	6	6	6	5	4	25	24
3	Integrated crop management	1	1	1	1	4	3	6	6	3	3	15	14
4	Integrated nutrient management	3	3	4	4	5	4	4	4	3	2	19	17
5	Integrated pest management	3	3	3	3	6	6	6	6	3	3	21	21
6	Integrated disease management	1	1	3	3	4	4	6	6	3	2	17	16
7	Integrated weed management	3	3	2	2	2	2	4	4	4	2	15	13
8	Resource conservation technologies*	2	2	3	3	3	3	4	4	3	1	15	13
9	Farm machinery	0	0	0	0	3	3	0	0	0	0	3	3
10	Drudgery reduction	0	0	0	0	3	0	0	0	0	0	3	0
11	Agro-forestry	0	0	0	0	0	0	0	0	0	0	0	0
12	Soil health and fertility management	0	0	0	0	3	0	9	9	5	3	17	12
13	Horticultural crops	20	18	20	19	35	23	17	15	25	22	117	97
14	Organic farming	2	2	4	3	0	0	2	2	2	1	10	8
15	Fishery	10	8	10	8	10	10	10	10	10	5	50	41
16	Veterinary	10	7	10	7	10	8	10	10	10	5	50	37
<b>Total</b>		<b>67</b>	<b>60</b>	<b>73</b>	<b>66</b>	<b>103</b>	<b>80</b>	<b>97</b>	<b>95</b>	<b>85</b>	<b>60</b>	<b>425</b>	<b>361</b>
<b>B. Farmers covered</b>		<b>2056</b>	<b>2202</b>	<b>2190</b>	<b>2134</b>	<b>3295</b>	<b>3187</b>	<b>3245</b>	<b>3088</b>	<b>1930</b>	<b>1608</b>	<b>12716</b>	<b>12219</b>

Source: Information furnished by the Department

T=Target

A=Achievement

## Appendix - 1.4.17

## Target and achievement of training programme, exposure visit and organising demonstrations for farmers under ATMA

(Reference: Paragraph No. 1.4.14.4)

(Figures in numbers)

Sl. No.	Farmer Oriented Activities	2013-14		2014-15		2015-16		2016-17		2017-18		Total		
		T	A	T	A	T	A	T	A	T	A	T	A	
1	Training of Farmers	Inter-state	--	--	--	--	215	215	--	--	--	--	215	215
		Within state	2673	2673	--	--	800	--	800	500	4600	3000	8873	6173
		Within district	15627	13750	1877	1877	4060	900	5600	3337	5013	5013	32177	24877
		<b>Total</b>	<b>18300</b>	<b>16423</b> (89.74)	<b>1877</b>	<b>1877</b> (100)	<b>5075</b>	<b>1115</b> (21.97)	<b>6400</b>	<b>3837</b> (59.95)	<b>9613</b>	<b>8013</b> (83.35)	<b>41265</b>	<b>31265</b> (75.77)
2	Exposure Visit of Farmers	Inter-state	792	--	--	--	--	--	--	--	--	792	-	
		Within state	8616	2000	--	--	4000	--	4375	1750	5250	4000	22241	7750
		Within district	--	--	--	--	--	--	--	--	4000	4000	4000	4000
		<b>Total</b>	<b>9408</b>	<b>2000</b> (21.26)	<b>--</b>	<b>--</b>	<b>4000</b>	<b>--</b> (0)	<b>4375</b>	<b>1750</b> (40.00)	<b>9250</b>	<b>8000</b> (86.48)	<b>27033</b>	<b>11750</b> (43.47)
3	<b>Organising demonstrations ( agri &amp; allied sectors)</b>	<b>5300</b>	<b>5300</b> (100)	<b>1285</b>	<b>1285</b> (100)	<b>1778</b>	<b>1026</b> (57.70)	<b>1344</b>	<b>1344</b> (100)	<b>2260</b>	<b>2260</b> (100)	<b>11967</b>	<b>11215</b> (93.72)	

*Source: Annual progress report of the Department, Figures shown in parenthesis indicate percentage of achievement*

T=Target

A=Achievement

## Appendix - 1.4.18

## Details of sanctioned strength, men in position and shortfall (designation-wise) as on March 2018

(Reference: Paragraph No. 1.4.15)

(Figures in numbers)

Sl. No.	Name of the post	Sanctioned strength	Men-in-position	Shortfall	shortfall (in per cent)
1	Joint Director	13	02	11	84.62
2	Deputy Director	55	31	24	43.64
3	Assistant Director/ Superintendent of Agriculture	234	173	61	26.07
4	Assistant Engineer	23	01	22	95.65
5	Agri Inspector	335	153	182	54.33
6	Agri Officer	510	200	310	60.78
7	Agri Assistant	1376	946	430	31.25
8	Head Clerk Accountant	134	50	84	62.69
9	Upper Division Clerk	201	69	132	65.67
10	Lower division clerk	309	214	95	30.74
<b>Total</b>		<b>3190</b>	<b>1839</b>	<b>1351</b>	<b>42.35</b>

Source: Information furnished by the Department

## Appendix - 1.7.1

Statement showing the details of deviated quantities executed as against estimated quantities (along with percentage of total deviation), higher rates allowed as against the agreement rates and extra payment made on three items beyond 20 per cent of deviated quantity

(Reference: Paragraph No. 1.7)

Items	Estimated quantities as mentioned in BOQ and tender document	Quantities executed by the agency up to 24 <sup>th</sup> RA bill	Deviated quantity executed		Agreement rate after discount (in ₹)	Rate finally allowed (in ₹)	Extra payment made (in ₹) (7-6) x 5
			up to 20 per cent	beyond 20 per cent			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Piling Work:</b> 600 mm diameter pile (in RM)	3,155.0	10,437.73 (230.83 per cent excess)	3,786.00	6,651.73	3,035.43	3,500	30,90,194
<b>Sub Structure Works:</b> M 30 Grade concrete in foundation (in cum)	610.0	1,793.184 (193.96 per cent excess)	732.00	1,061.184	7,939.52	8,733	8,42,028
<b>Reinforcement:</b> TMT bars (in MT)	761.0	1,155.10 (51.79 per cent excess)	913.20	241.90	58,222.25	64,626	15,49,067
<b>Total</b>							<b>54,81,289</b>

**Appendix - 1.8.1**

**Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)**

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii @32%			
Earth Work in excavation for structure as per drawing. Up to 50 m dressing of sides and of bottom-ordinary soil i) up to 3 m (cum)	100	125.10	165.13	65.13	673.700	43879
Plain cement concrete 1:3:6 nominal mix in foundation with crushed stone aggregate 40 mm nominal size mechanically mixed, placed in foundation and compacted by vibration incurring for 14 days as per drawings and MoRTH technical specifications clause 2100 (including centering, shuttering, staging etc. but excluding reinforcement)	0	6054.70	7992.20	(-) 7992.20	16.10	(-) 128674
Supplying fitting and placing TMT bar/cold twisted deformed steel bar reinforcement in foundation as per clause 1600 in well staining curb of pier and abutment (T)	58000	57502.90	75903.83	17903.83	14.319	256365
Plain/reinforced cement concrete in well foundation as per drawing & MoRTH technical specifications clauses 1200, 1500 1700. M-20 Grade with extra cement in bottom plug of well with minimum cement concrete of 363kg/m <sup>3</sup> in abutment well (cum)	7500	7179.30	9476.68	1976.68	207.210	409587
Plain/reinforced cement concrete in well foundation as per drawing & MoRTH technical specifications clauses 1200, 1500 1700-Grade of concrete M.15.in abutment well (cum)	5800	6017.70	7943.36	2143.36	9.540	20447
Plain/reinforced cement concrete in well foundation as per drawing & MoRTH technical specifications clauses 1200, 1500 1700. M-20 Grade in well staining a)in abutment well(cum)	7500	7151.92	9440.53	1940.53	542.610	1052953
Plain/reinforced cement concrete in substructure complete including formwork as per drawings & MoRTH technical specification clause 1500, 1700, 2200 (including centering, shuttering, staging etc. but excluding reinforcement) RCC grade M-25. a). In pier and abutment (cum)	9500	7766.65	10251.98	751.98	11.974	9004
b. in Abutment cap (cum)	9500	7766.65	10251.98	751.98	20.280	15250
e. In abutment well curb (cum)	9500	7154.45	9443.87	(-)56.13	113.122	(-) 6350
f. in abutment well curb (cum)	9500	8215.95	10845.05	1345.05	42.100	56627

## Appendix - 1.8.1 (Contd...)

## Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii (@32%)			
Supplying, fitting and placing TMT bar/cold twisted deformed steel bar reinforcement in substructure as per technical specification clause 1600, 2200 in river, pier cap, pedestal seismic arrestor, block abutment, dirt wall, wing wall, well pipe cap abutment cap (T)	54000	57567.30	75988.84	21988.84	25.965	570940
Sinking wells of circular shape in all kinds of soil through all kinds of strata and category with /without water by all method-up to 1000 m as per M.R.T & B 4 technical specification section - 1200: in abutment well a). Up to 5 m (cum)	300	242.80	320.50	20.50	347.366	7120
b. Beyond 5 m up to 10 m (cum)	450	412.00	543.84	93.84	347.366	32597
c. Beyond 10 m and up to 15 m (cum)	600	604.30	797.68	197.68	347.366	68667
d. Beyond 15m up to 20 m (cum)	900	879.30	1160.68	260.68	138.950	36221
Sand filling in wells complete. Specification clause 1200 in abutment well (cum)	500	405.20	534.86	34.86	467.370	16293
Providing and laying cutting edge of mild steel weighing 40kg/ meter for well foundation complete as per technical specification clause 1200, 1900 in abutment well (T)	75000	67918.10	89651.89	14651.89	2.722	39882
Back filling behind abutment, wing wall and return wall complete as per drawing and cl 710 of IRC:78 and MoRTH technical specification cl-2200 ii) Dandy material (cum)	400	552	728.64	328.64	154.00	50611
Providing weep holes in brick masonry, plain/ reinforced concrete abutment, wing wall, return wall with 100 mm dia AC pipe or PVC (110 mm OD of 6.0 kg/cm <sup>2</sup> pressure) extending through the full width of the structure with slope of I (V):20 (H) towards drawing face complete as per drawings and MoRTH technical specification clauses 2706, 2200 (nos.)	150	219.50	289.74	139.74	10	1397

**Appendix - 1.8.1 (Contd...)**

**Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)**

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii (@32%)			
Providing and laying filter media with jhama brick aggregates as per specification to a thickness not less than 600 mm with smaller size towards the soil and bigger size towards the wall providing over the entire surface behind abutment, wing wall, return wall to the full height, compacted to firm condition complete as per drawing and MoRTH technical specification clause 2504 2.2 (cum)	1500	2440	3220.80	1720.8	13.20	22715
Supplying, fitting and fixing in position true to line and level elastomeric bearing conforming to IRC: 83 Part-II section IX complete including all accessories as per drawings (cum)	1	1.20	1.58	0.58	40855	23696
Plain/Reinforcement cement concrete in substructure including from work as per drawings and MORT&H technical specification clauses 1500,1700, 2200 (including centering, shuttering, staging etc. but excluding reinforcement for box bridge M-25 superstructure (cum)	10300	8834.50	11661.54	1361.54	193.500	263458
Supplying, fitting and placing TMT bar/cold twisted deformed steel bar reinforcement in super-structure as per drawing and MoRTH technical specification clause 1600 (T)	54000	58163.00	76775.16	22775.16	33.954	773308
Construction of RCC railings of M-25 grade in-situ with 20 mm nominal size aggregates, true to line and grade tolerance of vertical RCC post not exceed space between vertical post not exceed 200mm leaving adequate space between vertical post for expansion, complete as per approved drawings No. SD/201 including all form works specification clause 2703, 1500, 1600, 1700 (including centering, shuttering, staging etc. and reinforcement) (Mtr.)	0	1593.1	2031.61	(-)2031.61	84.00	(-)170655
Providing and placing in position drainage spouts complete as per drawing (SD/205) and MoRTH technical specification clause 515, 2705	1000	6696.40	8839.25	7839.25	14 Nos	109750

## Appendix - 1.8.1 (concl.)

## Statement showing extra expenditure on construction of RCC Bridge over Ratacherra (SPT No. 1)

(Reference: Paragraph No. 1.8)

Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
	Old	New	New rate including clause xii(@32%)			
Painting on concrete surface providing and laying 2 coats of water based cement paint to unplastered concrete surface after cleaning the surface of dirt, dust, oil, freeze efflorescence and applying paint and applying paint @ 1 litre for 2 sqm as per drawings and MoRTH technical specification clauses	0	41.30	54.52	(-) 54.52	194.00	(-)10577
Strip seal expansion joint providing and laying of a strip seal expansion joint catering to maximum horizontal movement up to 70 mm complete as per approved drawings and standard specification to be installed by the manufacture/ supplier or the manufacture's for installation as per drawings and MoRTH technical specification clause 2607	0	10197.5	13460.70	(-)13460.70	11	(-)148068
<b>Total extra expenditure</b>						<b>3416443</b>

**Appendix - 1.8.2**

**Statement showing extra expenditure on construction on RCC bridge over Juraicherra (SPT No. 2)**

(Reference: Paragraph No. 1.8)

New Agreement Item No.	Description of item	Rate (in ₹)			Difference (in ₹)	Quantity executed	Extra expenditure (in ₹)
		Old	New	New rate including clause xii (@13.99%)			
8	Supplying, fitting & placing TMT bar/Cold twisted deformed steel bar reinforcement in substructure complete as per drawings and MoRTH technical specification Clauses 1600, 2200 (T)	54000	57575.20	65629.97	11629.97	25.230	293424
2	Bored Cast in Situ M-30 grade RCC pile excluding reinforcement complete as per detailed drawings and removal of excavated earth with all lifts and lead up to 1000 m (Pile diameter 1200mm) (Mtr)	11800	11231.60	12802.90	1002.90	360.000	361044
5	Supplying, fitting & placing TMT bar/Cold twisted deformed steel bar reinforcement in foundation complete as per drawings and MoRTH technical specification Clauses 1600 (T)	53000	57510.80	65556.56	12556.56	82.360	1034158
6	Pile Load test on single vertical pile a). Initial and routine load test (T)	500	500.00	569.95	69.95	272.156	19037
	b. Lateral Load test (T)	8000	8300.00	9461.17	1461.17	55.500	81095
7	Plain/Reinforced cement concrete in substructure complete i/c form work as per drawings and MoRTH technical specifications clauses 1500, 1700, 2200 (i/c centering , shuttering, staging etc. but ex/c reinforcement) (cum)	9500	7585.70	8646.94	(-) 853.06	45.758	(-) 39034
1	Excavation for structures. Earthwork in excavation for structures as per drawing (cum)	70	125.10	142.60	72.60	707.884	51393
3.	Providing and laying of PCC M-15 levelling course thick below the pile cap (i/c centering, shuttering, staging etc.) case-1: using concrete mixer	0	6038.80	6883.63	(-) 6883.63	22.122	(-) 152280
<b>Total extra expenditure</b>							<b>1648837</b>

## Appendix - 2.1.1

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

(Reference: Paragraph No. 2.1.11)

(`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
<b>A</b>	<b>Working Government Companies</b>						
1	Tripura Horticulture Corporation Limited	2014-15	7.94	2015-16	1.08	0.00	0.00
				2016-17	1.10	0.00	0.00
				2017-18	1.00	0.00	0.00
2	Tripura Tea Development Corporation Limited	2016-17	41.57	2017-18	2.84	0.00	0.00
3	Tripura Rehabilitation Plantation Corporation Limited	2016-17	4.58	2017-18	0.00	0.00	2.55
4	Tripura Jute Mills Limited	2016-17	272.02	2017-18	22.00	0.00	8.00
5	Tripura Small Industries Corporation Limited	2015-16	55.06	2016-17	3.50	0.00	0.00
				2017-18	4.06	0.00	0.00
6	Tripura State Electricity Corporation Limited	2015-16	665.75	2016-17	0.01	13.25	57.17
				2017-18	0.00	0.00	36.77
7	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
				2017-18	0.00	0.00	13.46
8	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
				2017-18	0.00	0.00	0.00
9	Tripura Tourism Development Corporation Limited	2016-17	12.12	2017-18	0.63	0.00	0.00
<b>Total A (Working Government Companies)</b>			<b>1,145.73</b>		<b>57.22</b>	<b>13.25</b>	<b>129.50</b>
<b>B</b>	<b>Working Statutory corporations</b>						
1	Tripura Road Transport Corporation	2015-16	162.78	2016-17	0.00	0.00	16.58
				2017-18	0.00	0.00	16.57
<b>Total B (Working Statutory Corporations)</b>			<b>162.78</b>		<b>0.00</b>	<b>0.00</b>	<b>33.15</b>
<b>Grand Total (A + B)</b>			<b>1,308.51</b>		<b>57.22</b>	<b>13.25</b>	<b>162.65</b>

Appendix - 2.1.2

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

(Reference: Paragraph Nos. 2.1.10, 2.1.14 & 2.1.15)

(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>A. Working Government Companies</b>													
<b>AGRICULTURE &amp; ALLIED</b>													
1	Tripura Forest Development & Plantation Corporation Limited	2016-17	2018-19	9.20	0.00	122.22	38.70	-4.93	1.08	131.51	-4.93	-	198
2	Tripura Horticulture Corporation Limited	2014-15	2017-18	7.94	0.00	-3.77	25.62	-0.33	-0.16	4.17	-0.33	-	82
3	Tripura Tea Development Corporation Limited	2016-17	2017-18	41.57	0.00	-22.49	4.10	-1.83	0.29	26.59	-1.83	-	650
4	Tripura Rehabilitation Plantation Corporation Limited	2016-17	NF	4.58	0.00	0.71	32.04	-0.21	NF	5.29	-0.21	-	167
<b>Sector wise total</b>				<b>63.29</b>	<b>0.00</b>	<b>96.67</b>	<b>100.46</b>	<b>-7.30</b>	<b>1.21</b>	<b>167.56</b>	<b>-7.30</b>	<b>0.00</b>	<b>1097</b>

## Appendix - 2.1.2 (contd...)

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

(Reference: Paragraph Nos. 2.1.10, 2.1.14 &amp; 2.1.15)

(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>FINANCING</b>													
5	Tripura Industrial Development Corporation Limited	2016-17	2018-19	16.17	128.41	-12.38	7.19	1.93	-4.24	132.20	1.93	1.46	46
<b>Sector wise total</b>				<b>16.17</b>	<b>128.41</b>	<b>-12.38</b>	<b>7.19</b>	<b>1.93</b>	<b>-4.24</b>	<b>132.20</b>	<b>1.93</b>	<b>1.46</b>	<b>46</b>
<b>MANUFACTURING</b>													
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	-	577
7	Tripura Small Industries Corporation Limited	2015-16	2018-19	55.06	0.00	-39.92	14.85	-3.34	NF	15.35	-3.34	-	142
<b>Sector wise total</b>				<b>327.08</b>	<b>1.05</b>	<b>-299.09</b>	<b>19.21</b>	<b>-30.13</b>	<b>0.00</b>	<b>29.25</b>	<b>-30.13</b>	<b>0.00</b>	<b>719</b>
<b>POWER</b>													
8	Tripura State Electricity Corporation Limited	2015-16	2018-19	665.75	368.43	-445.13	798.74	-156.96	0.00	441.98	-156.96	-	4007
<b>Sector wise total</b>				<b>665.75</b>	<b>368.43</b>	<b>-445.13</b>	<b>798.74</b>	<b>-156.96</b>	<b>0.00</b>	<b>441.98</b>	<b>-156.96</b>	<b>0.00</b>	<b>4007</b>

Appendix - 2.1.2 (contd...)

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

(Reference: Paragraph Nos. 2.1.10, 2.1.14 & 2.1.15)

(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>SERVICES</b>													
9	Tripura Handloom and Handicrafts Development Corporation Limited	2014-15	2017-18	86.09	0.00	-98.58	4.28	-9.12	-2.99	-6.65	-9.12	-	275
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	07
11	Tripura Tourism Development Corporation Limited	2016-17	2017-18	12.12	0.00	-1.21	2.69	-0.32	0.06	10.91	-0.32	-	12
12	Agartala Smart City Limited	2016-17	2017-18	0.10	0.00	0.00	0.00	0.00	-0.01	0.10	0.00	-	11
<b>Sector wise total</b>				<b>98.91</b>	<b>0.00</b>	<b>-99.47</b>	<b>7.31</b>	<b>-9.35</b>	<b>-7.69</b>	<b>5.28</b>	<b>-9.35</b>	<b>0.00</b>	<b>305</b>
<b>MISCELLANEOUS</b>													
13	Tripura Natural Gas Company Limited	2017-18	2018-19	3.92	4.40	72.36	76.00	11.59	0.15	80.68	11.59	14.37	19
<b>Sector wise total</b>				<b>3.92</b>	<b>4.40</b>	<b>72.36</b>	<b>76.00</b>	<b>11.59</b>	<b>0.15</b>	<b>80.68</b>	<b>11.59</b>	<b>14.37</b>	<b>19</b>
<b>Total A (All sector wise working Government companies)</b>				<b>1,175.12</b>	<b>502.29</b>	<b>-687.04</b>	<b>1,008.91</b>	<b>-190.22</b>	<b>-10.57</b>	<b>856.95</b>	<b>-190.22</b>	<b>0.00</b>	<b>6,193</b>

## Appendix - 2.1.2 (concl.)

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

(Reference: Paragraph Nos. 2.1.10, 2.1.14 &amp; 2.1.15)

(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>B. Working Statutory Corporation</b>													
<b>SERVICES</b>													
1	Tripura Road Transport Corporation	2015-16	2017-18	162.78	0.25	-282.69	2.60	-0.08	-1.63	-110.06	-0.08	-	286
<b>Sector wise total</b>				<b>162.78</b>	<b>0.25</b>	<b>-282.69</b>	<b>2.60</b>	<b>-0.08</b>	<b>-1.63</b>	<b>-110.06</b>	<b>-0.08</b>	<b>0.00</b>	<b>286</b>
<b>Total B (All sector wise working Statutory Corporation)</b>				<b>162.78</b>	<b>0.25</b>	<b>-282.69</b>	<b>2.60</b>	<b>-0.08</b>	<b>-1.63</b>	<b>-110.06</b>	<b>-0.08</b>	<b>0.00</b>	<b>286</b>
<b>Grand Total (A+B)</b>				<b>1,337.90</b>	<b>502.54</b>	<b>-969.73</b>	<b>1,011.51</b>	<b>-190.30</b>	<b>-12.20</b>	<b>746.89</b>	<b>-190.30</b>	<b>0.00</b>	<b>6479</b>
<b>C. Non-working Government companies</b>													
<b>FINANCING</b>													
1	Tripura State Bank Limited	Non-functional and in the process of liquidation.											
<b>Sector wise total</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Total C (All sector wise non-working Government company)</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Grand Total (A+B+C)</b>				<b>1,337.90</b>	<b>502.54</b>	<b>-969.73</b>	<b>1,011.51</b>	<b>-190.30</b>	<b>-12.20</b>	<b>746.89</b>	<b>-190.30</b>	<b>0.00</b>	<b>6,479</b>

@ Paid up capital includes share suspense /application money

NF : Not Finalised.

Source: Latest finalised Accounts of SPSUs as on 30 September 2018.

Appendix - 2.2.1

Statement showing nursery raised, supplied and expenditure incurred on raising 62 lakh nursery (bi-clone seed)

{Reference: Paragraph No. 2.2.5.3 (i)}

Name of the nursery grower	No. of tea saplings target to be raised (in lakh)	No. of sapling raised (in lakh)	Cost of materials issued (₹ in crore )	Cash advance paid (₹ in crore )	Total advance (₹ in crore )	Tea sapling supplied (in lakh) (till 23-07-2018)
Daldali SHG	3.50	3.50	0.10	0.12	0.22	3.06
Prahar SHG	2.50	2.50	0.04	0.06	0.10	1.71
Chumai SHG	3.00	3.00	0.09	0.06	0.15	1.94
Khumbar Bans SHG	5.00	5.00	0.12	0.12	0.24	3.06
Sunchana SHG	5.00	5.00	0.14	0.10	0.24	3.68
Darangtila Cha SSS Ltd.	5.00	5.00	0.15	0.29	0.44	5.0
Mohanpur Chabagan SSS Ltd.	7.00	7.00	0.25	0.21	0.46	4.72
Kalachera Chabaga SSS Ltd	3.00	3.00	0.09	0.08	0.17	0.63
Pancham Nagar STG Co-operative Society Ltd.	7.00	7.00	0.22	0.16	0.38	1.99
Fatikcherra Hamari STG Society	3.00	3.00	0.09	0.07	0.16	1.75
Jamtali Bari STG Co-operative Society	3.00	3.00	0.09	0.08	0.17	1.43
<b>Sub total</b>	<b>47</b>	<b>47</b>	<b>1.38</b>	<b>1.35</b>	<b>2.73</b>	<b>28.97</b>
Brahmakunda TE	5.00	5.00	0.15	0.09 <sup>1</sup>	0.24	5.0
Mandai	15.00	10.00	0.82	0.24 <sup>2</sup>	1.06	NA
<b>Grand Total</b>	<b>67.00</b>	<b>62.00</b>	<b>2.35</b>	<b>1.66</b>	<b>4.03</b>	<b>33.97</b>

SHG = Self Help Group

SSS Ltd. = Sramik Samabay Samiti Limited

STG = Small Tea Grower

<sup>1</sup> unskilled wages and contingencies

<sup>2</sup> unskilled wages and contingencies

## Appendix - 2.2.2

**Statement showing unadjusted advances from Tea saplings Growers**  
*{Reference: Paragraph No. 2.2.5.3 (iii)}*

Name of the nursery grower	No. of sapling raised (in lakh)	Tea sapling supplied (in lakh) (Nov.2018)	Total advance paid (₹ in lakh )	Rate of adjustment (in `)	Amount recovered (₹ in lakh )	Amount due for recovery (₹ in lakh )
Col.1	Col.2	Col.3	Col.6	Col.7	col.8 (col.3x col.7)	Col.9 (Col. 6-8)
Daldali SHG	3.50	3.06	22	8	24.50	NIL
Prahar SHG	2.50	1.71	10	8	13.69	NIL
Chumai SHG	3.00	1.94	15	9	17.44	NIL
Khumbar Bans SHG	5.00	3.06	24	8	24.48	NIL
Sunchana SHG	5.00	3.68	24	8	29.41	NIL
Darangtila Cha SSS Ltd.	5.00	5.0	44	8	40.00	4.00
Mohanpur Chabagan SSS Ltd.	7.00	4.72	46	9	42.48	3.52
Kalachera Chabaga SSS Ltd	3.00	0.63	17	9	5.67	11.33
Pancham Nagar STG Co-operative Society Ltd.	7.00	2.00	38	9	17.96	20.04
Fatikcherra Hamari STG Society	3.00	1.75	16	9	15.73	0.27
Jamtali Bari STG Co-operative Society	3.00	1.43	17	9	12.87	4.13
<b>Total</b>	<b>47</b>	<b>28.97</b>	<b>273</b>			<b>43.29</b>

## Appendix - 2.4.1

**Statement showing year-wise booked quantity by IGC consumers, bills raised by GAIL, purchase value and income earned from sale of gas at Bodhjunnagar IGC**  
(Reference: Paragraph No. 2.4)

Year	Contracted quantity with GAIL (Yearly i.e. DCQ X 365)	Booked quantity by IGC consumers	Bill raised by GAIL			Percentage of MGO over total quantity	Purchase value of gas supplied	Income earned from sale of gas	Profit (+)/ Loss (-)
			Quantity billed	MGO billed	Total quantity billed				
			in SCMD						
2014-15	16,000 (58,40,000)	31,548 <sup>4</sup>	37,74,393	13,58,204	51,32,597	26.46	351.07	987.12 <sup>5</sup>	(+) 636.05
2015-16	16,000 (58,40,000)	10,782	40,03,241	12,48,531	52,51,772	23.77	377.06	622.66 <sup>6</sup>	(+) 245.60
2016-17	16,000 (58,40,000)	8,009	25,76,070	26,79,916	52,55,986	50.99	380.22	377.30	(-) 2.92
2017-18	16,000 (58,40,000)	7,555	28,27,710	24,28,290	52,56,000	46.20	383.94	335.17	(-) 48.77

<sup>3</sup> Standard Cubic Metres

<sup>4</sup> As M/s Dharampal Premchand Limited was not consuming the full booked quantity, the available gas was sold to other consumers and the Company earned additional profit. M/s Dharampal Premchand Limited (16,000 SCMD) was disconnected from March 2015

<sup>5</sup> The Company billed the consumers on the contracted quantity (33,040 SCMD), thereby earning extra

<sup>6</sup> The Company billed the consumers on the contracted quantity (16,000 SCMD), thereby earning extra

## Appendix - 3.2.1

**Statement showing loss of revenue pertaining to time barred cases and short/ non realisation of revenue during the years 2009-10 and 2013-14**  
(Reference: Paragraph No. 3.2)

(in ₹)

Year	Actual turnover	Turnover disclosed	Turnover suppressed (2)-(3)	VAT payable on the Actual turnover*	VAT actually paid	Short payment of VAT (5)-(6)	Interest leviable <sup>1</sup> (Period in brackets)	Penalty imposable @10% at least	Total payable (7)+ (8)+ (9)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Time-barrred cases</b>									
2010-11	21,79,19,173	21,55,31,504	23,87,669	4,35,83,835	4,30,45,475	5,38,360	4,84,524 (60 months)	53,836	<b>10,76,720</b>
2011-12	40,00,25,171	39,60,26,731	39,98,440	8,00,05,034	7,92,08,789	7,96,245	7,16,621 (60 months)	79,625	<b>15,92,491</b>
2012-13	53,69,12,393	53,05,88,691	63,23,702	10,73,82,479	10,61,17,753	12,64,726	11,38,253 (60months)	1,26,473	<b>25,29,452</b>
<b>Total</b>	<b>115,48,56,737</b>	<b>114,21,46,826</b>	<b>1,27,09,811</b>	<b>23,09,71,348</b>	<b>22,83,72,017</b>	<b>25,99,331</b>	<b>23,39,398</b>	<b>2,59,934</b>	<b>51,98,663</b>
<b>Short/ non-realisation of taxes</b>									
2009-10	18,77,20,144	18,38,88,770	38,31,374	3,75,44,029	3,68,37,022	7,07,007	6,25,701 (59 months)	70,701	<b>14,03,409</b>
2013-14 <sup>2</sup>	50,72,77,355	50,29,17,152	43,60,203	12,72,63,795	12,64,23,344	8,40,451	6,93,372 (55 months)	84,045	<b>16,17,868</b>
<b>Total</b>	<b>69,49,97,499</b>	<b>68,68,05,922</b>	<b>81,91,577</b>	<b>16,48,07,824</b>	<b>16,32,60,366</b>	<b>15,47,458</b>	<b>13,19,073</b>	<b>1,54,746</b>	<b>30,21,277</b>

\*(IMFL & Beer taxable @ 20 per cent upto 19-11-2013 and @ 35 per cent thereafter)

<sup>1</sup> Interest payable @ 1.5 per cent per month. For the year 2009-10, it had been computed for 59 months till March 2015 (i.e. the month of assessment). Interest payable for 2010-11, 2011-12 and 2012-13 had been computed for 60 months (5 years) i.e. till they become time barred. Interest payable for the year 2013-14 had been computed till October 2018 (till date of receipt of Government reply in November 2018)

<sup>2</sup> The case will become time barred on 31 March 2019

## Appendix - 3.2.2

## Statement showing non-recovery of penalty due to non/ delayed submission of copy of the audited accounts within the specified time

(Reference: Paragraph No. 3.2)

(in ₹)

Name of the dealer with TIN	Year	Turnover	Penalty imposable @0.1 per cent of turnover
M/s Udaipur Bonded Warehouse (TIN- 16111128003)	2009-10	18,77,20,144	1,87,720.14
	2010-11	21,79,19,173	2,17,919.17
	2011-12	40,00,25,171	4,00,025.17
	2012-13	53,69,12,393	5,36,912.39
	2013-14	50,72,77,355	5,07,277.36
	2014-15	49,11,74,848	4,91,174.85
	2015-16	61,12,24,848	6,11,224.85
	2016-17	69,80,82,200	6,98,082.20
2017-18	79,21,39,714	7,92,139.72	
<b>Total</b>		<b>444,24,75,846</b>	<b>44,42,475.85</b>

**N.B.** The amounts of turnover during 2009-10 to 2013-14 are as determined by Audit, the amounts of turnover during 2014-15 to 2017-18 are as disclosed by the dealer till date of audit (January 2019).

Appendix - 3.3.1

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers  
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assessment	Date of assessment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined by adding profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
<b>Superintendent of Taxes, Charge II, Agartala</b>															
1.	M/s Hind Agencies (16021590030)	2011-12	30-07-2016	27745814	26995509	750305	3.21	774390	Motor parts & Tractor parts	13.5*	104543	78407	10454	193404	Government stated (November 2018) that notices had been issued to the dealer to appear with books of accounts, outcome would be intimated in due course.
		2013-14		31180698	30607385	573313	3.99	596188		14.5*	86447	33714	8645	128806	
		2015-16		23889384	23166160	723224	7.0	773850		5.0*	38693	1161	3869	43723	
2.	M/s Surya Kumar Banik Agency Pvt. Ltd. (16021079061)	2013-14	09-10-2017	25349649	25243990	105659	16.65	123251	Optical lens etc. and watch & spectacles	13.5#	16639	10233	1664	28536	Government stated (November 2018) that in one permit the amount was wrongly mentioned as ₹ 10,58,971 instead of ₹ 1,05,97, which was accepted and the case had been revised accordingly.
3.	M/s BanikFertiliser and Agro Chemicals (16020274062)	2011-12	30-08-2016	13637007	13258507	378500	4.0	393640	Fertilisers	5.0^	19682	15057	1968	36707	Government stated (November 2018) that notices had been issued to the dealer to appear with books of accounts, outcome would be intimated in due course.
		2013-14		8507178	8083015	424163	4.5	443250		5.0 ^	22163	8976	2216	33355	

\*Motor parts taxable @12.5% upto 03-05-2011, @13.5% upto 19-11-2013, @14.5% upto 13-10-2014 and @5% thereafter. Tractor parts @4% upto 03-05-2011 and @5% thereafter

# Optical lens, optical goods taxable @5% and watch, spectacles @13.5% upto 19-11-2013 and @14.5% thereafter

^ Fertilisers taxable @4% upto 03-05-2011 and @5% thereafter

Appendix - 3.3.1 (contd...)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers  
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assessment	Date of assessment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined adding by profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
4.	M/s Swarna Kamal Jewellers (16021410073)	2012-13	26-05-2016	69360607	67866108	1494499	10.37	1649479	Gold ornament & precious stone	2.0	32990	17815	3299	54104	Government stated (November 2018) that the dealer had deposited ₹ 49,020 in March 2018.
5.	M/s Jyotsna Varieties (16021856172)	2014-15	13-09-2017	5989552	5801726	187826	10.16	206909	Fire-works	14.5	30002	12601	3000	45603	Government stated (November 2018) that the dealer imported goods of ₹ 58,01,736 by using 114 online permits (Form-XXVI), of which seven were not passed. Turnover calculated by Audit included actual total import of goods by using permits in Form-XXIV and XXVI during the year.
<b>Sub total</b>				<b>205659889</b>	<b>201022400</b>	<b>4637489</b>		<b>4960957</b>			<b>351159</b>	<b>177964</b>	<b>35115</b>	<b>564238</b>	

Appendix - 3.3.1 (contd...)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers  
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assessment	Date of assessment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined by adding profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
<b>Superintendent of Taxes, Charge IV, Agartala</b>															
6.	M/s H. P. Electricals (16040018010)	2011-12	28-02-2016	32356476	32238502	117974	4.7	123519	Electrical goods, pipes etc.	13.5*	16675	11256	1668	29599	Government stated (November 2018) that the case was to be referred to the Revisional Authority for permission since the AA has no power to re-open the case...
		2013-14	24-02-2017	54659686	53443591	1216095	5.0	1276900		14.5*	185151	91649	18515	295315	
		2014-15	24-02-2017	52325239	50969948	1355291	5.0	1423056		14.5*	206343	64998	20634	291975	
7.	M/s Berger Paints India Ltd. (16040782084)	2011-12	31-05-2016	94729989	94562397	167592	0.07	167709	Paints, colours & primers etc.	13.5#	22641	16302	2264	41207	Government stated (November 2018) that the case was to be referred to the Revisional Authority for permission since the AA has no power to re-open the case...
		2012-13		114948021	113543372	1404649	0.05	1405351		13.5#	189722	102450	18972	311144	
8.	M/s Organic Supply Agency (16040041046)	2011-12	29-07-2016	10978890	10566600	412290	10.68	456323	Pesticides, insecticides & fertilisers	5.0^	22816	17112	2282	42210	-do-
		2012-13		11895182	11418775	476407	10.96	528621		5.0^	26431	15066	2643	44140	
		2014-15		15151146	14293298	857848	11.09	952983		5.0^	47649	10006	4765	62420	
		2015-16		14407401	12850777	1556624	11.29	1732367		5.0^	86618	2599	8662	97879	
<b>Sub total</b>				<b>401452030</b>	<b>393887260</b>	<b>7564770</b>		<b>8066829</b>			<b>804046</b>	<b>331438</b>	<b>80405</b>	<b>1215889</b>	

\*Electrical goods, pipes etc. taxable @ 12.5% upto 03-05-2011 and @ 14.5% thereafter  
 # Paints, colours & primers etc. taxable @ 12.5% upto 03-05-2011 and @ 13.5% thereafter  
 ^ Pesticides, insecticides & fertilisers taxable @ 4% upto 03-05-2011 and @ 5% thereafter

Appendix - 3.3.1 (concl.)

Statement showing short levy of VAT, interest and penalty due to concealment/escapement of purchase turnover by the dealers  
(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of the dealer and TIN (in bracket)	Period of assessment	Date of assessment	Actual purchase turnover	Purchase turnover disclosed	Purchase turnover concealed	Profit margin (per cent)	Concealed turnover determined by adding profit margin	Taxable Items	Rate of tax (per cent)	Short levy				Remarks
											VAT	Interest	Penalty	Total	
Superintendent of Taxes, Charge VI, Agartala															
9.	M/s Sanrak Rubber (16061029018)	2009-10	05-12-2015	35138913	6103899	29035014	Nil <sup>3</sup>	29035014	Raw rubber sheet	4.0*	1161401	1167208	116140	2444749	Government stated (November 2018) that the case was to be referred to the Revisional Authority for permission since the AA has no power to re-open the case...
10.	M/s Anwar Hossain (16060810059)	2014-15	03-10-2016	12422023	9378763	3043260	10.16	3352455	Stone chips	14.5#	486106	123957	48611	658674	-do-
<b>Sub total</b>				<b>47560936</b>	<b>15482662</b>	<b>32078274</b>		<b>32387469</b>			<b>1647507</b>	<b>1291165</b>	<b>164751</b>	<b>3103423</b>	
<b>Grand Total</b>				<b>654672855</b>	<b>610392322</b>	<b>44280533</b>		<b>45415255</b>			<b>2802712</b>	<b>1800567</b>	<b>280271</b>	<b>4883550</b>	

\*Raw rubber sheet taxable on purchase @4% upto 06-09-2011 and @5% thereafter

# Stone chips taxable @13.5% upto 19-11-2013 and @14.5% thereafter

<sup>3</sup> Schedule VIII item, taxable on purchaseturnover under Section 3 of TVAT Act, 2004

## Appendix - 3.3.2

## Statement showing calculation of interest

(Reference: Paragraph No. 3.3)

(in ₹)

Sl. No.	Name of dealer	Period of assessment	Tax payable	Due from	Date of assessment	Total period (in month <sup>4</sup> )	Interest to be levied
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>The Superintendent of Taxes, Charge II, Agartala</b>							
1.	M/s Hind Agencies	2011-12	104543	05/12	30-07-2016	50	78407
		2013-14	86447	05/14		26	33714
		2015-16	38693	05/16		02	1161
2.	M/s Surya Kumar Banik Agency Pvt. Ltd.	2013-14	16639	05/14	09-10-2017	41	10233
3.	M/s BanikFertiliser and Agro Chemicals	2011-12	19682	05/12	30-08-2016	51	15057
		2013-14	22163	05/14		27	8976
4.	M/s Swarna Kamal Jewellers	2012-13	32990	05/13	26-05-2016	36	17815
5.	M/s Jyotsna Varieties	2014-15	30002	05/15	13-09-2017	28	12601
<b>The Superintendent of Taxes, Charge IV, Agartala</b>							
6.	M/s H. P. Electricals	2011-12	16675	05/12	28-02-2016	45	11256
		2013-14	185151	05/14	24-02-2017	33	91649
		2014-15	206343	05/15	24-02-2017	21	64998
7.	M/s Berger Paints India Ltd.	2011-12	22641	05/12	31-05-2016	48	16302
		2012-13	189722	05/13		36	102450
8.	M/s Organic Supply Agency	2011-12	22816	05/12	29-07-2016	50	17112
		2012-13	26431	05/13		38	15066
		2014-15	47649	05/15		14	10006
		2015-16	86618	05/16		02	2599
<b>The Superintendent of Taxes, Charge VI, Agartala</b>							
9.	M/s Sanrak Rubber	2009-10	1161401	05/10	05-12-2015	67	1167208
10.	M/s Anwar Hossain	2014-15	486106	05/15	03-10-2016	17	123957
<b>Total</b>			<b>2802712</b>				<b>1800567</b>

<sup>4</sup> Interest calculated @ 1.5 per cent pm for the period from the month VAT was not deposited to the previous month in which assessment was made

## Appendix - 3.4.1

Statement showing short levy of tax, interest and penalty by the AA in respect of the years  
2009-10 to 2013-14

(Reference: Paragraph No. 3.4)

(Amount in ₹)

Sl. No.	Particulars	2009-10	2010-11	2011-12	2012-13	2013-14	Total
1	(i) Purchase turnover determined	125172020	240314780	161535000	151993765	104940646	783956211
	(ii) Actual purchase turnover	128760421	248703323	175016410	152379480	105099411	809959045
<b>2</b>	<b>VAT payable</b>	<b>5150417</b>	<b>9948133</b>	<b>8107162</b>	<b>7618974</b>	<b>5254971</b>	<b>36079657</b>
3	VAT paid by challan	4894653	9549192	6779406	7414000	4922687	33559938
4	ITC allowed	112229	63400	643596	185688	192000	1196913
<b>5</b>	<b>Total (VAT paid + ITC allowed) (Sl. No. 3 + 4)</b>	<b>5006882</b>	<b>9612592</b>	<b>7423002</b>	<b>7598438</b>	<b>5114687</b>	<b>34756851</b>
6	Excess adjustment of ITC claim	-	-	670596	185688	-	856284
<b>7</b>	<b>Total Tax due (Sl. No. 2 – 5 + 6)</b>	<b>143535</b>	<b>335541</b>	<b>1354756</b>	<b>204974</b>	<b>140284</b>	<b>2179090</b>
8	Interest <sup>5</sup> leviable @ 1.5% pm u/s 45(4)	124875 (58 months)	231523 (46 months)	690926 (34 months)	67641 (22 months)	21043 (10 months)	1136008
<b>9</b>	<b>Penalty imposable u/s 75A @10%</b>	<b>14354</b>	<b>33554</b>	<b>135476</b>	<b>20497</b>	<b>14028</b>	<b>217909</b>
<b>10</b>	<b>Dues as per re-assessment:</b>						
	(i) Tax	-	-	35748	-	132345	168093
	(ii) Interest	-	-	38072	-	93303	131375
	(iii) Penalty	3400	1400	8875	1200	13535	28410
	<b>Total</b>	<b>3400</b>	<b>1400</b>	<b>82695</b>	<b>1200</b>	<b>239183</b>	<b>327878</b>
<b>11</b>	<b>Balance due to be recovered:</b>						
	(i) Tax {Sl. No. 7 – 10(i)}	143535	335541	1319008	204974	7939	<b>2010997</b>
	(ii) Interest {Sl. No. 8 – 10(ii)}	124875	231523	652854	67641	(-) 72260	<b>1004633</b>
	(iii) Penalty {Sl. No. 9 – 10(iii)}	10954	32154	126601	19297	493	<b>189499</b>
	<b>Total (to be recovered)</b>	<b>279364</b>	<b>599218</b>	<b>2098463</b>	<b>291912</b>	<b>(-)63828</b>	<b>3205129</b>

<sup>5</sup> Interest calculated from May of respective assessment years upto the month of original assessment (i.e. February 2015)

## Appendix - 4.4.1

## Excess sanction of loan in case of completed works

(Reference: Paragraph No. 4.4.8.3)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	Sanctioned cost based on project proposal	Cost as per DPR	Difference between sanctioned cost and DPR	Total value of work done	Percentage of difference between sanctioned cost and total value of work done against sanctioned cost
1	Amarpur	RCC bridge over Ompi Cherra on T-A Road at Ch.24 KM	XVII	541.00	292.03	248.97	376.78	30.35
2	Amarpur	RCC over Ekcharicherra over Nizachandra Para at Ch.7.00 KM from Jatanbari	XVI	649.20	266.04	383.16	272.64	58.00
3	Bishalgarh	RCC bridge over river Sinai on the road from Kanchanmala market to Purba Champamura at Ch. 0.2 km/ Agency: Coal Mines	XIV	590.40	514.15	76.25	543.13	8.01
4	Bishalgarh	RCC bridge over river Sinai on the road from Sekerkote Mandir to Pandavpur at Ch. 1.2 km/ Agency: Coal Mines	XIV	590.40	376.04	214.36	387.59	34.35
5	Bishalgarh	RCC bridge over Bangeswar river on the road from South Anadanagar to Jarulbachai via Kantarjala at Ch. 2.80 km/ Agency: Ramky Infra	XIV	492.00	393.72	98.28	400.30	18.64
6	Bishalgarh	RCC bridge over river Bangeswar on the road from JarulBachai to Gabordi at ch. 2.00 km bridge No. 600/ Agency: Ramky Infra/ RIDF-XIV	XIV	246.00	219.01	26.99	215.17	12.53

## Appendix - 4.4.1 (concl.)

## Excess sanction of loan in case of completed works

(Reference: Paragraph No. 4.4.8.3)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	Sanctioned cost based on project proposal	Cost as per DPR	Difference between sanctioned cost and DPR	Total value of work done	Percentage of difference between sanctioned cost and total value of work done against sanctioned cost
7	Bishramganj	RCC bridge length 35 mtr under bishalgarh block over local cherra at Jagaibari (Ch.23.35 KM) on the road Jampuijala to Bishramganj via Takarjala/ RIDF-XVIII	XVIII	432.80	320.00	112.8	396.33	8.43
8	Bishramganj	RCC bridge over local cherra near Tahasil office on the road from Jampuijala to Bishramganj via Takarjala, Amrendranagar, Promodenagar at Ch.18.30 KM (L-15 Mtr)/ RIDF- XVIII	XVIII	227.22	119.27	107.95	99.54	56.19
9	Teliamura	Replacement of existing causeway over local cherra by RCC Bridge on the road from TA road to Khasiamangal at Ch: 1.00 km to 2.00 km.	XIV	590.40	207.817	382.583	227.37	61.49
10	Bishramganj	RCC bridge under Jampuijala Block over (ii) Pailabagacherra (at ch.7.50 KM) on the road Jampuijala to Bishramganj via Takarjala (L-20 Mtr)	XVIII	183.94	144.85	39.09	Not Available	
11	Bishramganj	RCC bridge under Jampuijala Block over (iii) Local cherra (Chaklakcherra) near Garu Bazar (at ch.9.00 KM) on the road Jampuijala to Bishalgarh (L-40 Mtr.)	XVIII	357.06	265.81	91.25	Not Available	
<b>Total</b>						<b>1781.683</b>		

## Appendix - 4.4.2

## Excess sanction of loan in case of ongoing works

(Reference: Paragraph No. 4.4.8.3)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	Sanctioned cost based on project proposal	Cost as per DPR	Difference between sanctioned cost and DPR
1	Amarpur	Replacement of baily bridge by RCC bridge over local cherra at Daluma at Ch. 7.00 km on Amarpur - Jatanbari road	XVII	541.00	394.11	146.89
2	Amarpur	Replacement of baily bridge by RCC bridge over Khedarnalcherra (Nutanbazar) at Ch. 18.00 km on Amarpur - Jatanbari road	XVII	541.00	331.15	209.85
3	Ambassa	RCC bridge over Thauracherra on Gandacherra-Raishyabari road at Ch.3.50 Km/ RIDF-XX	XX	454.44	223.5	230.94
4	Ambassa	Improvement of Gandacherra-Raishyabari road (L-32 KM)/SH: Widening, strengthening , Retaining wall Toe wall, CD etc. portion from 0 to 28.50 KM (RIDF-XXI)	XXI	1938.00	1922.59	15.41
5	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	XIV	688.80	330.86	357.94
6	Bishramganj	Improvement of road from Bishalgarh to Takarjala (L-17 KM) : widening, retaining wall, CD etc./portion from ch.0 km to 8.75 KM/ RIDF-XXII	XXII	400.00	393.46	6.54
7	Jirania	Construction of RCC bridge over Ghoramaracherra at Ajendra Bazar/ RIDF-XVII	XVII	324.60	160.51	164.09
8	Kanchanpur	Construction of RCC bridge on the road from Kanchanpur to Jalebassa Road at Ch.27.50 KM/ RIDF-XV	XV	486.90	432.16	54.74
9	Kanchanpur	Construction of RCC bridge on the road from Dharmanagar College Road near water supply plant at 1.14 KM/ RIDF- XV (DHARMANAGAR)	XV	541.00	301.63	239.37
10	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishagharia under Teliamura Block. (span: 140 m)	XIV	1377.60	614.773	762.827
<b>Total</b>						<b>2188.597</b>

## Appendix - 4.4.3

## Wrong claim and reimbursement against actual expenditure in case of completed works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess claim	Excess reimbursement
1	Amarpur	RCC bridge over Ompi Cherra on T-A Road at Ch.24 KM	XVII	541.00	268.20	541.00	375.74	486.90	486.90	111.16	111.16
2	Amarpur	RCC bridge over Ekjancherra on T-A Road at Ch.27.50 KM	XVII	541.00	279.05	541.00	398.38	486.90	486.9	88.52	88.52
3	Amarpur	RCC over Ekcharicherra over Nizachandra Para at Ch.7.00 KM from Jatanbari	XVI	649.20	232.32	649.20	268.51	584.28	584.28	315.77	315.77
4	Amarpur	RCC girder bridge L-18 Mtr over Rambadracherra on the road from Jatanbari-Lambacherra at ch.5.40 KM	XVII	238.04	109.96	238.04	140.83	214.20	214.20	73.37	73.37
5	Amarpur	Replacement of baily bridge by RCC Box Cell culvert over local cherra on Jatanbari to Lambacherra road at Ch. 14.30 km	XVII	238.04	NA	238.04	61.10	214.191	214.191	153.091	153.091

## Appendix- 4.4.3 (contd...)

## Wrong claim and reimbursement against actual expenditure in case of completed works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess claim	Excess reimbursement
6	Bishalgarh	RCC bridge over river Sinai on the road from Kanchanmala market to Purba Champamura at Ch. 0.2 km/ Agency: Coal Mines	XIV	NA	514.15	590.40	526.69	530.81	530.81	4.12	4.12
7	Bishalgarh	RCC bridge over river Sinai on the road from Sekerkote Mandir to Pandavpur at Ch. 1.2 km/ Agency: Coal Mines	XIV	NA	376.04	590.40	385.71	531.00	531.00	145.29	145.29
8	Bishalgarh	RCC bridge over Bangeswar river on the road from South Anadanagar to Jarulbachai via Kantarjala at Ch. 2.80 km/ Agency: Ramky Infra	XIV	492.00	393.72	492.00	397.87	442.24	442.24	44.37	44.37

## Appendix- 4.4.3 (contd...)

## Wrong claim and reimbursement against actual expenditure in case of completed works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess claim	Excess reimbursement
9	Bishalgarh	Replacement of temporary bridge across Rangapania Cherra at Garu Bazar on the road from Charilam to Taxapara via Herma, Ramnagar under RIDF XV/ Agency: GPT	XV	NA	NA	270.50	241.26	243.43	243.43	2.17	2.17
10	Bishalgarh	RCC bridge over river Bangeswar on the road from Jarul Bachai to Gabordi at ch. 2.00 km bridge No. 600/ Agency: Ramky Infra/ RIDF-XIV	XIV	246.00	219.01	246.00	201.27	219.83	219.83	18.56	18.56
11	Santir bazar	RCC bridge over Pilakcherra at Ch. 0.10 km on PurbaPilak-Bagmara road (BR-6)	XIV	688.80	285.48	688.80	286.35	619.48	619.48	333.13	333.13

## Appendix- 4.4.3 (concl.)

## Wrong claim and reimbursement against actual expenditure in case of completed works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess claim	Excess reimbursement
12	Santir bazar	RCC bridge over Kowaifungcherra at Ch. 11.60 km on Jolaibari-Kowaifung road (BR-3)	XIV	393.60	268.21	393.60	285.01	354.24	354.24	69.23	69.23
13	Santir bazar	Permanent bridge on the road from Laxmicherra Bazar to Landon Para via Shibpara at Ch. 0.15 km over Baikhoracherra	XVI	541.00	193.80	541.00	219.03	486.90	486.90	267.87	267.87
14	Santir bazar	RCC bridge over Kowaifungcherra on Kowaifung to Bagmara road at Ch. 1.20 km (BR-12)	XIV	344.40	157.31	344.40	162.60	309.49	309.49	146.89	146.89
15	Teliamura	Replacement of existing causeway over local cherra by RCC Bridge on the road from TA road to Khasiamangal at Ch: 1.00 km to 2.00 km.	XIV	590.40	207.817	590.40	227.37	529.38	529.38	302.01	302.01
<b>Total</b>							<b>4177.72</b>	<b>6253.271</b>	<b>6253.271</b>	<b>2075.551</b>	<b>2075.551</b>

NA : Not available

## Appendix – 4.4.4

**Wrong claim and reimbursement against actual expenditure in case of ongoing works***(Reference: Paragraph No. 4.4.9.2)**(₹ in lakh)*

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
1	Amarpur	RCC Twin Cell Box Culvert (L-18 KM) over local cherra on the road from Jatanbari to Lambacherra at Ch.14.80 KM	XVII	238.04	70.36	238.04	0	214.101	214.101	214.101	14.101
2	Amarpur	Replacement of baily bridge by RCC bridge over Khedarnalcherra (Nutanbazar) at Ch. 18.00 km on Amarpur - Jatanbari road	XVII	541.00	318.89	541.00	140.00	486.90	486.90	346.90	346.90
3	Ambassa	RCC bridge over Gandacherra on the road from Gandacherra to Raishyabari at ch.1.00 km	XIII	NA	NA	282.80	54.00	252.00	252.00	198.00	198.00
4	Ambassa	RCC bridge over Thauracherra on Gandacherra-Raishyabari road at Ch.3.50 Km/RIDF-XX	XX	454.44	194.55	454.44	0	122.70	122.70	122.70	122.70
5	Ambassa	RCC bridge over Sarmariver (L-48 Mtr) at Bankarghat on Bankarghat road at Ch.01.00 KM/RIDF- XX	XX	486.90	205.76	486.90	0	131.46	131.46	131.46	131.46

## Appendix – 4.4.4 (contd...)

**Wrong claim and reimbursement against actual expenditure in case of ongoing works***(Reference: Paragraph No. 4.4.9.2)**(₹ in lakh)*

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
6	Ambassa	RCC bridge over Sarmariver (L-48 Mtr) at 30 card road on Gandacherra Amarpur road at Ch. 1.50 KM	XX	486.90	202.69	486.90	0	131.46	131.46	131.46	131.46
7	Ambassa	Improvement of Gandacherra-Raishyabari road (L-32 KM)/SH: Widening, Strengthening , Retaining wall Toe wall, CD etc. portion from 0 to 28.50 KM (RIDF-XXI)	XXI	1938.00	1922.59	1938.00	200.00	1350.00	1350.00	1150.00	1150.00
8	Bishalgarh	Replacement of existing SPT bridge over Sinai river on the road (at Chainagar 0.17 km length-45 mtr) from Kanchanmala to Kalkalia under RIDF-XVIII/ Agency: Jahar Sur Chowdhury	XVIII	432.80	330.00	432.80	228.00	360.00	360.00	132.00	132.00

## Appendix – 4.4.4 (contd...)

## Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
9	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	XIV	688.80	330.86	688.80	106.67	619.29	619.29	512.62	512.62
10	Bishramganj	RCC box cell bridge on the road from AUS road (Itbhatta bazar) to Promodenagar (L-24 Mtr.) at Ch.0.0 KM	XIV	84.48	106.63	246.00	0	90.309	90.309	90.309	90.309
11	Bishramganj	Imp. Of road from Bishalgarh to Takarjala (L-17 KM) : widening, retaining wall, CD etc./portion from ch.0 km to 8.75 KM/ RIDF-XXII	XXII	400.00	393.46	400.00	66.54	108.00	108.00	41.46	41.46
12	Jirania	Road from Mandai Chowmohani to Kali Chowmohani/ OTPMGSY (RIDF-XXII)	XXII	237.22	237.22	237.22	164.39	180.002	180.002	15.612	15.612
13	Jirania	Road from Mara Chowmohani to NIT/ RIDF-XXI	XXI	403.00	402.96	401.00	109.92	360.00	360.00	250.08	250.08

## Appendix – 4.4.4 (contd...)

**Wrong claim and reimbursement against actual expenditure in case of ongoing works***(Reference: Paragraph No. 4.4.9.2)**(₹ in lakh)*

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
14	Jirania	Road from Old Mandwai road (Improvement of road from Old Mandai to Madhab Para)/ RIDF-XXII	XXII	366.60	366.72	366.60	35.50	225.00	225.00	189.50	189.50
15	Jirania	Const. of RCC bridge over Ghoramaracherra at Ajendra Bazar/ RIDF-XVII	XVII	324.60	151.54	324.60	108.36	292.086	292.086	183.726	183.726
16	Kanchanpur	Const. of RCC bridge over river Deo on Gopalpur to Shibnagar road at 0.05 KM under Kanchanpur Division, RIDF XIII	XIII	NA	283.90	318.15	188.74	286.20	286.20	97.46	97.46
17	Kanchanpur	Const. of RCC bridge on the road from Kanchanpur to Jalebassa Road at Ch.27.50 KM/ RIDF-XV	XV	486.90	432.16	486.90	282.89	438.205	438.205	155.315	155.315
18	Kanchanpur	Const. of RCC bridge on the road from Dharmanagar College Road near water supply plant at 1.14 KM/ RIDF-XV	XV	541.00	301.63	541.00	278.16	486.87	486.87	208.71	208.71

## Appendix – 4.4.4 (contd...)

**Wrong claim and reimbursement against actual expenditure in case of ongoing works***(Reference: Paragraph No. 4.4.9.2)**(₹ in lakh)*

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
19	Kanchanpur	Const. of RCC bridge over river Kakri on the road from Dighalbak to Pratyek Roy Road at 1.50 KM/ RIDF- XV <b>(DHARMANAGAR)</b>	XV	649.20	NA	649.20	127.26	584.275	584.275	457.015	457.015
20	Kanchanpur	Const. of RCC bridge over river Deo at Buraighat on Gachiram to Tuisama at Ch.1.00 KM,(RIDF XIII)	XIII	530.25	318.30	530.25	41.42	450	450	408.58	408.58
21	Santirbazar	RCC bridge over Pilakcherra on the road from Jolaibari-Khowaifung to NH44 via Banik Para at Ch. 0.03 km	XX	378.70	159.44	346.24	45.00	102.25	102.249	57.25	57.249
22	Santirbazar	RCC bridge over Rangacherra on the road from Jolaibari- Kowaifung to Purba Pilak at Ch. 0.04 km	XX	378.70	142.62	378.70	51.00	93.49	93.483	42.49	42.483

## Appendix – 4.4.4 (contd...)

**Wrong claim and reimbursement against actual expenditure in case of ongoing works***(Reference: Paragraph No. 4.4.9.2)**(₹ in lakh)*

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
23	Santirbazar	Improvement of road from Bagafa to Govindabari (L-9.50 km)/ SH: Widening of road, re-grading, soling, retaining wall, toe wall, metalling, carpeting and road side pucca drain etc. Ch. 4.00 km to 9.50 km	XXII	314.93	314.93	314.93	52.44	225.002	225.002	172.562	172.562
24	Santirbazar	RCC bridge over river Muhuri from Shilong Mog Para- Bhagyamoni Chakma Para (PMGSY road) to Betaga via Lowgang at Ch. 1.70 km	XII	NA	NA	765.65	479.94	517.35	517.35	37.41	37.41
25	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishagharia under Teliamura Block. (span: 140 m)	XIV	1377.60	614.773	1377.60	435.54	1232.24	1232.24	796.70	796.70

## Appendix – 4.4.4 (concl.)

## Wrong claim and reimbursement against actual expenditure in case of ongoing works

(Reference: Paragraph No. 4.4.9.2)

(₹ in lakh)

Sl. No.	Division	Name of work	RIDF Tranche No.	A/A & ES amount	T/S amount	Sanctioned cost based on project proposal	Expenditure incurred up to March, 2018	Amount Claimed by State Govt. up to March, 2018	Reimbursement made by NABARD, up to March, 2018	Excess Claim	Excess Reimbursement
26	Teliamura	Construction of RCC Bridge over Maharancherra on Teliamura-Maharani road ch. 11.00 km sanctioned for implementation under NABARD	XIX	432.80	206.72	432.80	117.50	389.25	389.25	271.75	271.75
27	Teliamura	Improvement of road from Golabari- Ghilatali-Santinagar-Chebri road (ch. 0.00 km to 6.00 km)/ SH: Widening, metalling, carpeting, retaining wall, CD etc.	XXII	360.00	360.01	360.00	0	97.20	97.20	97.20	97.20
<b>Total</b>							<b>3313.27</b>	<b>9825.64</b>	<b>9825.632</b>	<b>6512.37</b>	<b>6512.362</b>

## Appendix - 4.4.5

## Time over-run of ongoing projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
1	Amarpur	RCC bridge over local cherra on Jatanbari to Lambacherra road at 2.20 KM	XVII	216.40	07-06-2014	06-03-2016	In progress	755	Approach road not completed
2	Amarpur	Replacement of baily bridge by RCC bridge over Khedarnalcherra (Nutanbazar) at Ch. 18.00 km on Amarpur - Jatanbari road	XVII	541.00	02-06-2014	01-12-2015	In progress	851	Approach road not completed
3	Ambassa	RCC bridge over Gandacherra on the road from Gandacherra to Raishyabari at ch.1.00 km	XIII	282.80	20-11-2013	19-05-2015	In progress	1047	Deficient sub soil investigation
4	Bishalgarh	Replacement of existing SPT bridge over Sinai river on the road (at Chainagar 0.17 km length- 45 mtr) from Kanchanmala to Kalkalia under RIDF-XVIII/ Agency: Jahar Sur Chowdhury	XVIII	432.80	26-12-2014	25-12-2016	In progress	461	Non availability of drawing and design

## Appendix - 4.4.5 (contd...)

## Time over-run of ongoing projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
5	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	XIV	688.80	13-11-2009	12-11-2011	In progress	2331	Delay by agency
6	Bishramganj	RCC bridge under Jampuijala Block over (i) Local cherra near Gamon Bazar at ch.10.00 KM on the road Jampuijala to Bishramganj via Takarjala L-25 Mtr	XVIII	238.04	30-10-2014	29-10-2016	In progress	518	Non availability of structural drawing and design
7	Bishramganj	RCC bridge under Jampuijala Block over (iv) Local cherra near Hirapur V.C. Office (at ch.18.50 KM) on the road Jampuijala to Bishramganj via Takarjala (L-40 M)/RIDF-XVIII	XVIII	227.22	30-10-2014	29-10-2016	In progress	518	Non availability of structural drawing
8	Bishramganj	RCC box cell bridge on the road from AUS road (Itbhatta bazar) to Promodenagar (L-24 Mtr.) at Ch.0.0 KM	XXI	84.48	13-12-2016	12-09-2017	In progress	200	Illness of contractor

## Appendix - 4.4.5 (contd...)

## Time over-run of ongoing projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
9	Jirania	Road from Mandai Chowmohani to Kali Chowmohani/ OTPMGSY (RIDF-XXII)	XXII	237.22	01-03-2016	01-03-2017	In progress	395	Delay by contractor
10	Jirania	Road from Mara Chowmohani to NIT/ RIDF-XXI	XXI	403.00	05-09-2016	04-09-2017	In progress	208	Delay by contractor
11	Jirania	Road from Old Mandwai road (Improvement of road from Old Mandai to Madhab Para)/ RIDF-XXII	XXII	366.60	01-06-2017	01-09-2017	In progress	211	Non availability of machineries and labourer
12	Jirania	Const. of RCC bridge over Ghoramaracherra at Ajendra Bazar/ RIDF-XVII	XVII	324.60	06-08-2016	05-02-2018	In progress	54	Land problem
13	Kanchanpur	Const. of RCC bridge over river Deo on Gopalpur to Shibnagar road at 0.05 KM under Kanchanpur Division, RIDF XIII	XIII	318.15	02-01-2013	01-07-2015	In progress	1004	Deficient sub soil investigation
14	Kanchanpur	Const. of RCC bridge on the road from Kanchanpur to Jalebassa Road at Ch.27.50 KM/ RIDF-XV	XV	486.90	08-12-2011	07-12-2013	In progress	1575	Fund constraint

## Appendix - 4.4.5 (contd...)

## Time over-run of ongoing projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
15	Kanchanpur	Const. of RCC bridge on the road from Dharmanagar College Road near water supply plant at 1.14 KM/ RIDF- XV (DHARMANAGAR)	XV	541.00	06-08-2012	05-08-2014	In progress	1487	Fund constraint
16	Kanchanpur	Const. of RCC bridge over river Kakri on the road from Dighalbak to Pratyek Roy Road at 1.50 KM/ RIDF- XV (DHARMANAGAR)	XV	649.20	08-06-2012	07-06-2014	In progress	1546	Fund constraint
17	Santirbazar	Improvement of road from Bagafa to Govindabari (L-9.50 km)/ SH: Widening of road, re-grading, soling, retaining wall, toe wall, metalling, carpeting and road side pucca drain etc. Ch. 4.00 km to 9.50 km	XXII	314.93	09-09-2016	08-03-2018	In progress	23	Time extension granted without valid reasons
18	Santirbazar	RCC bridge over river Muhuri from ShilongMog Para- Bhagyamoni Chakma Para (PMGSY road) to Betaga via Lowgang at Ch. 1.70 km	XII	765.65	22-11-2007	21-05-2010	In progress	2871	Deficient sub soil investigation

## Appendix - 4.4.5 (concl.)

## Time over-run of ongoing projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (up to 31.3.2018) (in days)	Reason for delay
19	Santirbazar	RCC bridge over Taikhamaricherra at Ch. 7.30 km on Jharjhari to Muhuripur road	XII	269.20	03-07-2013	02-01-2015	In progress	1184	Approach not completed
20	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishagharia under Teliamura Block. (span: 140 m)	XIV	1377.60	03-07-2009	02-07-2011	In progress	2464	Delay by contractor
21	Teliamura	Construction of RCC Bridge over Maharancherra on Teliamura-Maharani road ch. 11.00 km sanctioned for implementation under NABARD	XIX	432.80	09-05-2016	08-11-2017	In progress	143	Land problem

## Appendix - 4.4.6

## Time over-run of completed projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
1	Amarpur	RCC bridge over Ompicherra on T-A Road at Ch.24 KM	XVII	541.00	12-12-2013	11-12-2015	12-06-2017	549	Non availability of design mix report
2	Amarpur	RCC bridge over Ekjancherra on T-A Road at Ch.27.50 KM	XVII	541.00	12-12-2013	11-12-2015	24-08-2016	257	Non availability of design mix report
3	Amarpur	RCC over Ekcharicherra over Nizachandra Para at Ch.7.00 KM from Jatanbari	XVI	649.20	23-10-2013	22-10-2015	31-12-2016	436	Delay by contractor
4	Amarpur	RCC girder bridge L-18 Mtr over Rambadracherra on the road from Jatanbari-Lambacherra at ch.5.40 KM	XVII	238.04	07-06-2014	06-12-2015	07-01-2017	398	Delay in drawing and design
5	Amarpur	Replacement of baily bridge by RCC Box Cell culvert over local cherra on Jatanbari to Lambacherra road at Ch. 14.30 km	XVII	238.04	30-04-2013	30-10-2013	09-01-2015	436	Execution of additional work
6	Bishalgarh	RCC bridge over river Sinai on the road from Kanchanmala market to Purba Champamura at Ch. 0.2 km/ Agency: Coal Mines	XIV	590.40	19-11-2009	18-11-2011	20-09-2016	1768	Delay in approval of approach road

## Appendix - 4.4.6 (contd...)

## Time over-run of completed projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
7	Bishalgarh	RCC bridge over river Sinai on the road from Sekerkote Mandir to Pandavpur at Ch. 1.2 km/ Agency: Coal Mines	XIV	590.40	March 2012	11-04-2014	30-06-2015	445	Land problem
8	Bishalgarh	RCC bridge over Bangeswar river on the road from South Anadanagar to Jarulbachai via Kantarjala at Ch. 2.80 km/ Agency: Ramky Infra	XIV	492.00	21-10-2009	20-10-2011	20-01-2017	1919	Modified drawing design
9	Bishalgarh	RCC bridge over river Bangeswar on the road from Dukli to Meddha Chowmuhani at Ch. 0.75 km/ Agency: Coal Mines	XIV	196.80	19-11-2009	18-11-2011	15-07-2013	605	Execution of approach
10	Bishalgarh	Replacement of temporary bridge across Rangapaniacherra at Garu Bazar on the road from Charilam to Taxapara via Herma, Ramnagar under RIDF XV/ Agency: GPT	XV	270.50	25-11-2010	24-11-2012	02-11-2015	1073	Delay by the contractor
11	Bishalgarh	RCC bridge over river Bangeswar on the road from Jarulbachai to Gabordi bridge No. 600/ Agency: Ramky Infra/ RIDF-XIV	XIV	246.00	31-10-2009	30-10-2011	29-01-2014	822	Delay by contractor

## Appendix - 4.4.6 (contd...)

## Time over-run of completed projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
12	Bishramganj	RCC bridge length 35 mtr under Bishalgarh block over Localcherra at Jagaibari (Ch.23.35 KM) on the road Jampuijala to Bishramganj via Takarjala/ RIDF-XVIII	XVIII	432.80	26-02-2015	25-02-2017	04-07-2017	129	Delay in approval of approach
13	Bishramganj	RCC bridge over Bijoy on the road from Gangrai Molsom to Bijoy Nadi at ch.5 KM (L-30 mtr.)/ RIDF- XVIII	XVIII	216.40	26-02-2015	25-02-2017	31-10-2017	248	Execution of extra work
14	Bishramganj	RCC box cell on the road from Jorepukur to Chikoncherra at ch.2 KM L 18 mtr.	XXI	84.48	01-09-2016	01-03-2017	25-01-2018	330	Land problem
15	Bishramganj	RCC bridge under Jampuijala Block over (ii) Pailabhagacherra (at ch.7.50 KM) on the road Jampuijala to Bishramganj via Takarjala (L-20 Mtr)	XVIII	183.94	30-10-2014	29-10-2016	02-02-2018	461	Land problem
16	Bishramganj	RCC bridge under Jampuijala Block over (iii) Localcherra (Chaklakcherra) near Garu Bazar (at ch.9.00 KM) on the road Jampuijala to Bishalgarh (L-40 Mtr.)	XVIII	357.06	30-10-2014	29-10-2016	01-02-2018	460	Land problem

## Appendix - 4.4.6 (contd...)

## Time over-run of completed projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
17	Jirania	Const. of RCC bridge over river Howrah on Ranirgaon to Jarulbachai road	XII	478.10	02-03-2009	01-03-2011	29-03-2015	1489	Land problem
18	Jirania	Const. of bridge over Howrah on Old Agartala to Chandrapur via Baldakhal at Ch. 3.80 km/ RIDF-XII	XII	447.95	02-01-2013	01-01-2015	31-01-2018	1126	Modified drawing and design
19	Jirania	Const. of RCC Box Cell culvert over local cherra at Ch. 5.00 km	XIV	68.79	04-03-2014	03-03-2015	17-04-2015	45	Execution of extra work
20	Kanchanpur	Const. of RCC bridge at cross Deo river on Satnala to Bhaktamohan Para road at Ch.0.50 KM/ RIDF-XII	XII	772.65	27-07-2009	27-01-2012	16-03-2015	1144	Delay by contractor
21	Santirbazar	RCC bridge over Lowgangcherra near Mahadevkumb on the road from Bagafa Ashram School to Anuram Para via Mahadevkum via Muslim Para (BR-1)	XIV	639.60	09-12-2010	08-12-2012	18-02-2014	437	Execution of extra work
22	Santirbazar	RCC bridge over Pilakcherra at Ch. 0.10 km on Purba Pilak-Bagmara road (BR-6)	XIV	688.80	20-08-2010	19-08-2012	25-08-2014	736	Land problem
23	Santirbazar	RCC bridge over Kowaifungcherra at Ch. 11.60 km on Jolaibari-Kowaifung road (BR-3)	XIV	393.60	NA	26-12-2010	11-12-2014	1446	Land problem

## Appendix - 4.4.6 (concl.)

## Time over-run of completed projects

(Reference: Paragraph No. 4.4.10.1)

(₹ in lakh)

Sl. No.	Division	Name of the works	RIDF Tranche No.	Sanctioned cost based on project proposal	Work order issued on	Stipulated date of completion	Actual date of completion	Period of delay (in days)	Reason for delay
24	Santirbazar	Permanent bridge on the road from Laxmicherra Bazar to London Para via Shibpara at Ch. 0.15 km over BaikhoraCherra	XVI	541.00	06-10-2012	05-10-2014	28-09-2016	724	Delay by contractor
25	Santirbazar	RCC bridge over Kata PilakCherra on Jolaibari- Muhuripur road at Ch. 4.90 km (BR-2)	XIV	393.60	27-11-2009	26-11-2011	02-02-2015	1163	Land problem
26	Santirbazar	RCC bridge over Kowaifungcherra on Kowaifung to Bagmara road at Ch. 1.20 km (BR-12)	XIV	344.40	13-08-2010	12-08-2012	15-03-2014	580	Land problem
27	Teliamura	Construction of RCC Bridge over river Khowai near Kalyanpur	V	425.00	02-04-2001	01-10-2003	20-01-2015	4129	Change in river course
28	Teliamura	Construction of RCC Bridge over river Khowai at Baganbazar (Span= 140.00 m)	XIII	1060.50	21-12-2009	20-12-2012	19-02-2015	791	Execution of extra work
29	Teliamura	Construction of RCC Bridge over Khowai river near Moharcherra	XIII	1060.50	15-07-2009	14-07-2012	16-09-2014	794	Land problem
30	Teliamura	Replacement of existing causeway over Localcherra by RCC Bridge on the road from TA road to Khasiamangal at Ch: 1.00 km to 2.00 km.	XIV	590.40	03-07-2009	02-07-2011	30-04-2014	1033	Delay by contractor

## Appendix – 4.4.7

## Non-imposition of Liquidated Damages on defaulting contractors for delay in execution of project

(Reference: Paragraph No. 4.4.10.4)

(₹ in lakh)

Sl. No.	Name of the Division	Name of the work	Contract Value	Stipulated date of completion	Actual date of completion	Delay in days (up to March 2018)	Maximum limit of Recoverable Liquidated damages @ 10 percent of contract value
1	Bishalgarh	Replacement of existing SPT bridge over Burima by RCC bridge on the road from Bishalgarh - Golaghati road (near Gandhi Home) to Nabashantiganj under RIDF XIV	330.86	12-11-2011	In progress	2331	33.09
2	Teliamura	Construction of RCC Bridge over river Khowai on the road from Teliamura (Dasamighat) to Baishgharia under Teliamura Block./ RIDF XIV	614.77	02-07-2011	In progress	2464	61.48
3	Jirania	Road from Mandai Chowmohani to Kali Chowmohani/ OTPMGSY (RIDF-XXII)	249.89	01-03-2017	In progress	395	24.99
4	Jirania	Road from Mara Chowmohani to NIT/ RIDF-XXI	418.61	04-09-2017	In progress	208	41.86
<b>TOTAL</b>							<b>161.42</b>

## Appendix – 4.4.8

## Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision

(Reference: Paragraph No. 4.4.11.1)

(Amount in ₹)

Sl. No.	Name of the project	Division	To whom work awarded	Estimated cost as per SOR 2008	Awarded cost plus percentage (in %)	Awarded value	Total value of work done at Cost Plus Rates as of March 2018	Total value of work done at SOR Rates	Total value of work done including permissible limit of 10% above SOR	Extra expenditure incurred on work done due to awarding of work at higher rate
									9	10
1	2	3	4	5	6	7	8	Col 8 / (100 + Col 6%) x 100 %	(COL 9 + 10%)	(Col 8- Col 10)
1	Const. of RCC Bridge over Pilakcherra at Ch. 0.10 km on Purba Pilak to Bagmara (BR-06)	Santirbazar	M/s Royal Infraconstru Ltd.	18781515	52	28547903	25797180	16971829	18669012	7128168
2	Const. of RCC Bridge over Lowgangcherra Near Mahadevkumon the road from Bagafa Ashram School to Anuram Para via Mahadevkum, Molsom Para (BR-01)	Santirbazar	M/s Royal Infraconstru Ltd.	34133618	52	51883099	54670960	35967737	39564511	15106449
3	Const. of RCC Solid slab Bridge over Kowaifungcherra on the road from Jolaibari to Kowaifung Road at Ch. 11.60 (BR-03)	Santirbazar	M/s Royal Infraconstru Ltd.	17645212	52	26820722	27769933	18269693	20096662	7673271

## Appendix – 4.4.8 (contd...)

## Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision

(Reference: Paragraph No. 4.4.11.1)

(Amount in ₹)

Sl. No.	Name of the project	Division	To whom work awarded	Estimated cost as per SOR 2008	Awarded cost plus percentage (in %)	Awarded value	Total value of work done at Cost Plus Rates as of March 2018	Total value of work done at SOR Rates	Total value of work done including permissible limit of 10% above SOR	Extra expenditure incurred on work done due to awarding of work at higher rate
1	2	3	4	5	6	7	8	9	10	11
								Col 8 / (100 + Col 6%) x 100 %	(COL 9 + 10%)	(Col 8- Col 10)
4	Const. of integral slab Bridge over Kowaifungcherra on Kowaifung to Bagmara road (BR-12)	Santirbazar	M/s Royal Infraconstru Ltd.	10349084	52	15730608	15310004	10072371	11079608	4230396
5	Construction of RCC Solid Slab Bridge over Pilakcherra on Jolaibari to Muhuripur road at 4.90 KM(BR-02)	Santirbazar	M/s Royal Infraconstru Ltd.	21633245	52	32882532	29277779	19261697	21187866	8089913
6	Replacement of existing causeway over Localcherra by RCC Bridge on the road from TA road to Khasiamangal at Ch. 1.00 km.	Teliamura	M/s Simplex Projects Limited	14041669	48	20781670	21157341	13919303	15311234	5846107

## Appendix – 4.4.8 (concl.)

## Extra expenditure due to acceptance of higher rate tender under Cost Plus in violation of Council of Ministers' decision

(Reference: Paragraph No. 4.4.11.1)

(Amount in ₹)

Sl. No.	Name of the project	Division	To whom work awarded	Estimated cost as per SOR 2008	Awarded cost plus percentage (in %)	Awarded value	Total value of work done at Cost Plus Rates as of March 2018	Total value of work done at SOR Rates	Total value of work done including permissible limit of 10% above SOR	Extra expenditure incurred on work done due to awarding of work at higher rate
1	2	3	4	5	6	7	8	9	10	11
								Col 8 / (100 + Col 6%) x 100 %	(COL 9 + 10%)	(Col 8- Col 10)
7	Const. of RCC Bridge over river Khowai on the road form Teliamura (Dashamighat) to Baishgharia under Teliamura Block (span: 140 mtr)	Teliamura	M/s Simplex Projects Limited	41538736	48	61477329	46655381	30694330	33763763	12891618
<b>Total</b>										<b>60965923</b>

### Appendix – 4.5.1

#### Details of selection of districts, ZPs, PSs, GPs, ULBs and projects under State Specific Needs

(Reference: Paragraph No. 4.5.3)

Districts		Zilla Parishads (ZPs)		Panchayat Samitis (PSs)		Gram Panchayats (GPs)	
Total in the State	Selected	Total in the State	Selected	Total in the three selected districts	Total PS selected	Total in the three selected districts	Total GPs selected
08	03	08	03	11	11	183	55
<b>7 ULBs out of 20 ULBs in the State</b>							
<b>5 out of 11 projects under state specific needs</b>							

## Appendix – 4.5.2

## Statement showing receipts, expenditures and unspent balances under FFC grants

(Reference: Paragraph No. 4.5.8.3)

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Received	Expenditure	Unspent balance
1	Moharcharra	Teliamura	36.28	14.13	22.15
2	Khasiamangal		13.49	9.65	3.84
3	Howaibari		26.06	6.63	19.43
4	Maiganga		33.43	12.57	20.86
5	Tuichidrai		29.11	12.67	16.44
6	Dakshin Durgapur	Kalyanpur	20.46	15.16	5.30
7	Purba Kunjaban		34.98	21.95	13.03
8	Uttar Kamalnagar		22.68	7.99	14.69
9	Paschim Gilatali		28.46	19.28	9.18
10	Uttar Chebri	Khowai	19.91	12.96	6.95
11	Laxmi Narayan Pur		39.15	29.32	9.83
12	Paschim Chebri		34.97	19.45	15.52
13	Paschim Ganki		30.01	18.02	11.99
14	Gour Nagar		16.31	12.07	4.24
15	Dhalabil		22.41	13.77	8.64
16	Kekmacherra	Ambassa	12.27	8.73	3.54
17	Uttar Nalicherra		17.95	4.70	13.25
18	Singinala	Salema	19.16	13.32	5.84
19	Purba Dalucherra		28.76	21.70	7.06
20	Dabbari		18.84	7.63	11.21
21	Debicherra	Durga Chowmuhanani	31.48	23.46	8.02
22	Noagaon		20.47	18.55	1.92
23	Halhuli		29.42	18.37	11.05
24	Mohanpur		18.49	6.30	12.19
25	Harerkhola		13.87	10.49	3.38
26	Manik Bhandar		21.23	16.81	4.42
27	Bamancherra		30.66	20.80	9.86
28	Jarulbachai		9.53	4.47	5.06
29	Khas Madhupur	Dukli	34.48	14.82	19.66
30	Maheshkhola		38.56	25.88	12.68
31	Malaynagar		50.68	48.19	2.49
32	Sekerkote		34.56	11.55	23.01
33	Suryamani Nagar		33.54	9.06	24.48
34	Bridhyanagar	Old Agartala	26.04	25.61	0.43
35	Mekhlipara		32.80	25.17	7.63
36	Debram Thakur Para		21.32	16.27	5.05

## Appendix – 4.5.2 (concl.)

Statement showing receipts, expenditures and unspent balances under FFC grants  
(Reference Paragraph No. 4.5.8.3)

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Received	Expenditure	Unspent balance
37	Kobrakhamar	Jirania	23.71	20.55	3.16
38	Sachindra Nagar		31.18	24.74	6.44
39	Krishna Nagar		23.23	15.46	7.77
40	Uttar Majlishpur		33.47	28.16	5.31
41	Purba Debendranagar		35.66	28.60	7.06
42	Debendra Nagar	Bamutia	24.69	14.30	10.39
43	Taltala		24.03	19.14	4.89
44	Ananganagar		25.15	14.16	10.99
45	Patunagar		32.51	18.88	13.63
46	Laxmilonga		29.46	22.99	6.47
47	Purba Bamutia		34.85	22.07	12.78
48	Nutun Nagar		40.11	20.92	19.19
49	Kalacherra		Mohanpur	23.03	15.93
50	Paschim Kamalghat	29.66		18.50	11.16
51	Kamalghat	23.51		17.23	6.28
52	Satdubia	29.98		19.21	10.77
53	Bijoynagar	29.26		19.09	10.17
54	Horikhola	37.61		24.89	12.72
55	Paschim Fatikcherra	26.10		12.50	13.60
<b>Total</b>			<b>1509.02</b>	<b>954.82</b>	<b>554.20</b>

**Appendix - 4.5.3**

**Statement showing pending Utilisation Certificates under TFC grants**

(Reference: Paragraph No. 4.5.8.5)

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	Name of Implementing Agency	Year of sanction	Amount placed	Amount of utilisation certificates received	Amount of utilisation certificates pending
1	Salema	Deputy General Manager (DGM), Tripura State Electricity Corporation Limited (TSECL), Kamalpur	2011-12	0.66	0.00	0.66
		DGM, TSECL, Kamalpur	2012-13	11.38	0.00	11.38
		Executive Officer (EO), Deputy Collector and Magistrate (DCM), Durga Chowmuhani Block	2012-13	3.97	0.00	3.97
		EO, DCM, Durga Chowmuhani Block	2014-15	6.51	0.00	6.51
		DGM, TSECL, Kamalpur		7.42	0.00	7.42
2	Ambassa	DGM, TSECL, Division-VII, Ambassa	2012-13	1.43	0.00	1.43
		DGM, TSECL, Division-VII, Ambassa	2013-14	6.90	0.00	6.90
		District Panchayat officer, Dhalai	2013-14	0.30	0.00	0.30
3	Durga Chowmuhani	DGM, TSECL, Kamalpur	2014-15	14.23	13.99	0.24
4	Bamutia	DGM, TSECL, Mohanpur Division	2014-15	5.34	3.28	2.06
		Executive Engineer (EE), Water Resource, Division-I, Kunjaban, Agartala		2.92	0.00	2.92

## Appendix - 4.5.3 (concl.)

## Statement showing pending Utilisation Certificates under TFC grants

(Reference: Paragraph No. 4.5.8.5)

(₹ in lakh)

Sl. No.	Name of Panchayat Samiti	Name of Implementing Agency	Year of sanction	Amount placed	Amount of utilisation certificates received	Amount of utilisation certificates pending
5	Mohanpur	DGM, TSECL, Capital Complex	2011-12	1.35	0.00	1.35
		EE, Water Resource, Division-I, Kunjaban, Agartala	2012-13	0.92	0.00	0.92
		EE, Water Resource, Division-I, Kunjaban, Agartala		6.76	0.00	6.76
		EE, Water Resource, Division-I, Kunjaban, Agartala	2013-14	0.98	0.00	0.98
6	Dukli	TSECL (Z/P)	2012-13	16.66	1.67	14.99
		TSECL (P/S)	2013-14	0.30	0.00	0.30
		Drinking Water and Sanitation (DWS)/ Water Resource	2013-14	6.78	3.51	3.27
		TSECL	2013-14	1.30	0.00	1.30
		TSECL Division-III	2014-15	9.79	0.00	9.79
		TSECL	2014-15	0.06	0.00	0.06
		Kathaltali	2014-15	0.05	0.00	0.05
7	Jirania	Block Development Officer (BDO), Old Agartala	2013-14	0.70	0.00	0.70
		BDO, Old Agartala	2013-14	2.00	0.00	2.00
<b>Total</b>				<b>108.71</b>	<b>22.45</b>	<b>86.26</b>

## Appendix - 4.5.4

## Statement showing non-permissible works under FFC grants

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction Amount	Expenditure
1	Moharcharra	Teliamura	2015-16	1	Construction of boundary wall around Moharcharra H.S. School	6.18	6.17
2	Hawaibari		2017-18	2	Maintenance of Howaibari GP office electrification	0.08	0.08
				3	Purchase of 3 Nos. secretary tables	0.14	0.14
				4	Purchase of 2 Nos. steel Almirahs	0.08	0.08
				5	Purchase of 20 Nos. plastic chairs	0.10	0.10
3	Tuichindrai		2016-17	6	Construction of boundary wall around Rajib Gandhi Seva Kendra, Tuichindrai Gram Panchayat (GP)	4.36	4.36
4	Purba Kunjaban	Kalyanpur	2015-16	7	Construction of Agri shed near Anandamarg school	3.40	3.40
5	Dakshin Durgapur		2015-16	8	Construction of Agri Shed at ward no. 5	2.49	2.49
6	Paschim Ghilatali		2016-17	9	Construction of boundary wall around Manipuri Colony Anganwadi Centre (AWC)	4.87	4.87

Appendix - 4.5.4 (contd...)

Statement showing non-permissible works under FFC grants

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction amount	Expenditure
7	Gournagar	Khowai	2015-16	10	Purchase of furniture (Almirah, Chairs and table)	0.30	0.30
8	Dhalabil		2015-16	11	Maintenance of Bi-cycle stand at Dhalabil High school	1.25	1.25
				12	Construction of boudary wall at Gourbasti AWC	2.32	2.32
			2016-17	13	Construction of boudary wall at Abir AWC	2.52	2.52
				14	Construction of boudary wall at Nayanmani AWC	2.57	2.57
9	Paschim Ganki		2015-16	15	Maintenance of Sekhar Smriti AWC boundary wall	1.91	1.91
				16	Construction of boundary wall around Paschim Ganki GP office	1.82	1.82
				17	Maintenance of Dakshin Cherganki AWC boundary wall	2.55	2.55
			2016-17	18	Construction of boundary wall around Paschim Ganki GP office	5.96	5.96
				19	Construction of AI shed at Paschim Ganki veterinary centre	0.67	0.67

Appendix - 4.5.4 (contd...)

Statement showing non-permissible works under FFC grants

{Reference: Paragraph No. 4.5.9.1 (i)}

(₹in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction amount	Expenditure
10	Paschim Chebri	Khowai	2016-17	20	Maintenance of Panchayat store room at Paschim Chebri GP	1.53	1.53
11	Meghlipara	Old Agartala	2016-17	21	Construction of open shed at Meghlipara GP	8.15	8.15
			2016-17	22	Construction of open shed at Meghlipara GP	4.14	4.14
12	Debram Thakur Para		2016-17	23	Construction of Kalitilla open shed and open stage	4.88	4.88
13	KobraKhamar	Jirania	2016-17	24	Extension of Panchayat Office	1.00	1.00
			2016-17	25	Maintenance of Kobra Khamar Panchayat Office building	0.42	0.42
			2016-17	26	Maintenance of Kobra Khamar Panchayat Office building	4.82	4.82
			2016-17	27	Maintenance of Kobra Khamar Panchayat Office building	0.75	0.75
14	Uttar Majlishpur		2017-18	28	Construction of Boundary wall around GP (Part-II)	3.01	3.01
		29		Maintenance of panchayat office with Tiles	0.90	0.90	

## Appendix - 4.5.4 (concl.)

## Statement showing non-permissible works under FFC grants

*{Reference: Paragraph No. 4.5.9.1 (i)}**(₹in lakh)*

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Year of sanction	Sl. No. of works	Name of work	Sanction amount	Expenditure
15	Mohanpur	Durga Chowmuhani	2016-17	30	Purchase of Furniture	0.25	0.25
16	Bamancherra		2016-17	31	Construction of Boundary at Durga Chowmuhani Block	5.97	5.97
17	Manik bhandar		2016-17	32	Maintenance of Manipuri Mandap	1.96	1.96
<b>Total</b>						<b>81.35</b>	<b>81.34</b>

**Appendix - 4.5.5**

**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹ in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
1	Moharcharra	Teliamura	1	Maintenance of kaccha road with Bamboo Palasiding & earth filling from Radhacharan till AWC to Kali Mandir	20.12.2017	0.57	0.57	03.01.2018	87 days	Site dispute
			2	Construction of water filter tank near Debendra Sardar para AWC at Moharchara	04.03.2017	1.82	0.33	60 days i.e. 03.05.2017	332 days	Due to lack of decision of panchayat

## Appendix - 4.5.5 (contd...)

## Statement showing incomplete works as on 31 March 2018

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹ in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
2	Hawaibari	Teliamura	3	Maintenance of brick soiling road from AA road to Gouranga Rudra Pal	24.03.2017	3.53	1.38	60 days i.e. 23.05.2017	312 days	Record not available
			4	Maintenance of brick soiling road from AA road to Ramesh Debbarma	24.03.2017	4.61	0.37	60 days i.e. 23.05.2017	312 days	Record not available
			5	Maintenance of brick soiling road from Balai Das para to Sampadak Kalai house	24.03.2017	2.25	0.32	60 days i.e. 23.05.2017	312 days	Record not available
			6	Maintenance of brick soiling road from PWD road to Nagpara AWC	24.03.2017	1.61	1.52	60 days i.e. 23.05.2017	312 days	Record not available
			7	Maintenance of brick soiling road from Jitendra Debnath house to Suddha Charra	24.03.2017	1.61	0.24	60 days i.e. 23.05.2017	312 days	Record not available

Appendix - 4.5.5 (contd...)

Statement showing incomplete works as on 31 March 2018

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹ in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
	Howaibari	Teliamura	8	Maintenance of brick soiling road from AA road to Plaban Das house	24.03.2017	2.12	0.29	60 days i.e. 23.05.2017	312 days	Record not available
3	Maiganga		9	Maintenance of Maiganga-2 AWC	17.02.2017	0.91	0.07	60 days i.e. 18.04.2017	347 days	Increase of market rate
4	Tuichindrai		10	Construction of Cremation Chulla of Darjeeling tilla Sashan Ghat	23.03.2017	0.60	0.16	10 days i.e. 02.04.2017	363 days	Bad connectivity
5	Dakshin Durgapur	Kalyanpur	11	Improvement of Lift Irrigation (LI) at Munda Basti over Khowai River at South Durgapur/Installation of one set Pump motor during the year 2017-18	20.12.2017	4.00	4.00	30days i.e. 19.01.2018	71 days	Record not available

## Appendix.- 4.5.5 (contd...)

## Statement showing incomplete works as on 31 March 2018

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹ in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
6	Purba Kunjaban	Kalyanpur	12	Construction of community centre near Gopal Jiu temple at Purba Kunjaban	22.03.2017	7.69	5.98	60 days i.e. 21.05.2017	314 days	Record not available
7	Paschim Gilatali		13	Sinking of Ordinary Hand Pump (OHP) near Tripura State Rifle (TSR) Camp	01.02.2017	0.12	0.08	20 days i.e. 21.02.2017	304 days	Boring unsuccessful
			14	Maintenance of Kitchen shed of Saranjoy Chowdhury para Junior Basic (JB) school	22.03.2017	0.16	0.07	20 days i.e. 11.04.2017	354 days	Not providing of GI sheet
			15	Maintenance of Ramthakur para AWC	22.03.2017	0.26	0.11	20 days i.e. 11.04.2017	354 days	Not providing of GI sheet

**Appendix - 4.5.5 (concl.)**

**Statement showing incomplete works as on 31 March 2018**

{Reference: Paragraph No. 4.5.9.1 (ii)}

(₹ in lakh)

Sl. No. of GP	Name of Gram Panchayat	Name of Panchayat Samiti	Sl. No. of works	Name of work	Sanction date	Amount sanctioned	Expenditure incurred	Stipulated date of completion as per sanction	No. of months for which works remained incomplete	Reason
8	Laxi Narayan Pur	Khowai	16	Construction of dining hall at Gouranga tilla H.S. School	10.03.2017	2.99	2.99	90 days i.e. 08.06.2017	296 days	Scarcity of sands
9	Halhuli	Durga Chowmuhani	17	Street lighting	18.01.2018	5.17	5.17	60 days i.e. 19.03.2018	12 days	–
10	Noagaon		18	Water Tank	09.02.2017	2.46	1.25	30 days i.e. 09.03.2017	387 days	Delay in electricity connection
11	Debicherra		19	Construction of 5 Nos. Mark II Tube well		7.68	7.68	30 days i.e. 16.11.2017	135 days	Site dispute
			20	Construction of Pucca Channel	20.09.2016	5.67	5.67	30 days i.e. 20.10.2016	527 days	Rainfall
<b>Total</b>						<b>55.83</b>	<b>38.25</b>			

## Appendix - 4.5.6

## Statement showing works executed outside Action Plan under FFC grants

{Reference: Paragraph No. 4.5.9.1 (iii)}

(*₹ in lakh*)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure
1	Moharcharra	Teliamura	2016-17	1	Maintenance of Panchayat office toilet	0.16	0.16
				2	Construction of water filter tank at Debandra Sardar Para	1.82	0.33
				3	Re-sinking of 21 OHPs	3.05	2.09
			2017-18	4	Kuccha road maintenance with Bamboo Pala siding & earth ceiling from Radhacharan Tilla AWC to Kali Mandir	0.57	0.22
				5	Construction of pucca drain from Kamala Debbarma house to Moharchara Charra	4.22	3.59
2	Howaibari	Teliamura	2015-16	6	Maintenance of pucca drain from the land of Rajendra Debbarma to Tapan Das at Howaibari	0.12	0.10
3	Tuichindrai		2016-17	7	Construction of Pucca drain from behind Maitri Bhavan to PWD Road	2.90	2.90
4	Dakshin Durgapur	Kalyanpur	2016-17	8	Construction of water tank near the house of Dijendra Das	0.72	0.72
				9	Construction of water tank near the house of Sukanta AWC	0.72	0.72

## Appendix - 4.5.6 (contd...)

## Statement showing works executed outside Action Plan under FFC grants

{Reference: Paragraph No. 4.5.9.1 (iii)}

(*₹ in lakh*)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure
	Dakshin Durgapur	Kalyanpur	2016-17	10	Construction of water tank near the house of Sharat palli Awc	0.72	0.72
				11	Construction of water tank near the house of Uttar para AWC	0.72	0.72
				12	Construction of water tank near the house of Ratia colony AWC	0.72	0.72
				13	Tiles fitting and colouring of open community shed	0.97	0.97
			2017-18	14	Maintenance of passenger shed at Munda Para	1.73	1.73
				15	Providing internal electrification of Mukta Dhara community hall	1.56	1.56
5	Purba Kunjaban	Kalyanpur	2016-17	16	Improvement of LI at Munda Basti over Khowai River at South Durgapur/Installation of one set Pump motor during the year 2017-18	4.00	4.00
				17	Site development of Health Sub Center	0.31	0.31
6	Paschim Gilatali	Kalyanpur	2016-17	18	Construction of retaining wall near the house of Jhantu Debroy at Gopalnagar	6.09	5.92
				19	Sinking of OHP near TSR Camp	0.12	0.08
				20	Maintenance of Internal Electrification of Dauchara Community hall	0.15	0.15

**Appendix - 4.5.6 (contd...)**

**Statement showing works executed outside Action Plan under FFC grants**  
*{Reference: Paragraph No. 4.5.9.1 (iii)}*

(₹ in lakh)

Sl. No.	Name of Gram Panchayat	Name of Panchayat Samiti	Year	Sl. No. of works	Name of work	Sanction amount	Expenditure
	Paschim Gilatali	Kalyanpur	2016-17	21	Construction of boundary wall around Manipuri Colony AWC	4.87	1.63
				22	Maintenance of Kitchen shed of Saranjoy Chowdhury para JB school	0.16	0.07
				23	Maintenance of Ramthakur para AWC	0.26	0.11
				24	Maintenance of Kitchen shed of Shristi AWC	0.52	0.08
7	Gournagar	Khowai	2016-17	25	Construction of dining hall at Gournagar Senior Basic (SB) school	2.52	2.52
8	Paschim Ganki		2015-16	26	Maintenance of Sonar Tori AWC	0.40	0.40
				27	Maintenance of Sekhar Smriti AWC boundary wall	1.91	1.91
				28	Maintenance of Dakshin Cherganki AWC boundary wall	2.55	2.55
				29	Construction of boundary wall around Paschim Ganki GP office	1.82	1.82
		2016-17	30	Construction of boundary wall around Paschim Ganki GP office	5.96	5.96	