

CHAPTER – V

FOLLOW UP OF AUDIT OBSERVATIONS

5.1 Follow-up Action on earlier Audit Reports

5.1.1 Explanatory notes not submitted

Serious irregularities noticed in audit are included in the Report of the Comptroller and Auditor General of India (C&AG) and presented to the State Legislature. As per the instructions issued by the Finance Department, Government of Tripura in July 1993, administrative departments were required to furnish explanatory notes on the paragraphs/ performance audits included in the Audit Reports within three months of their presentation to the Legislature.

(a) Public Accounts Committee

As of October 2018, 15 out of 23 departments did not submit explanatory notes on 30 out of 74 Paragraphs and 21 out of 27 Performance Audit Reports were awaiting discussion by Public Accounts Committee (PAC) relating to the Audit Reports from the years 2001-02 to 2015-16. The position of pendency of receipt of *suo motu* replies on paragraphs/ performance audits awaiting discussion by PAC during the last five years is shown in **Chart 5.1.1**.

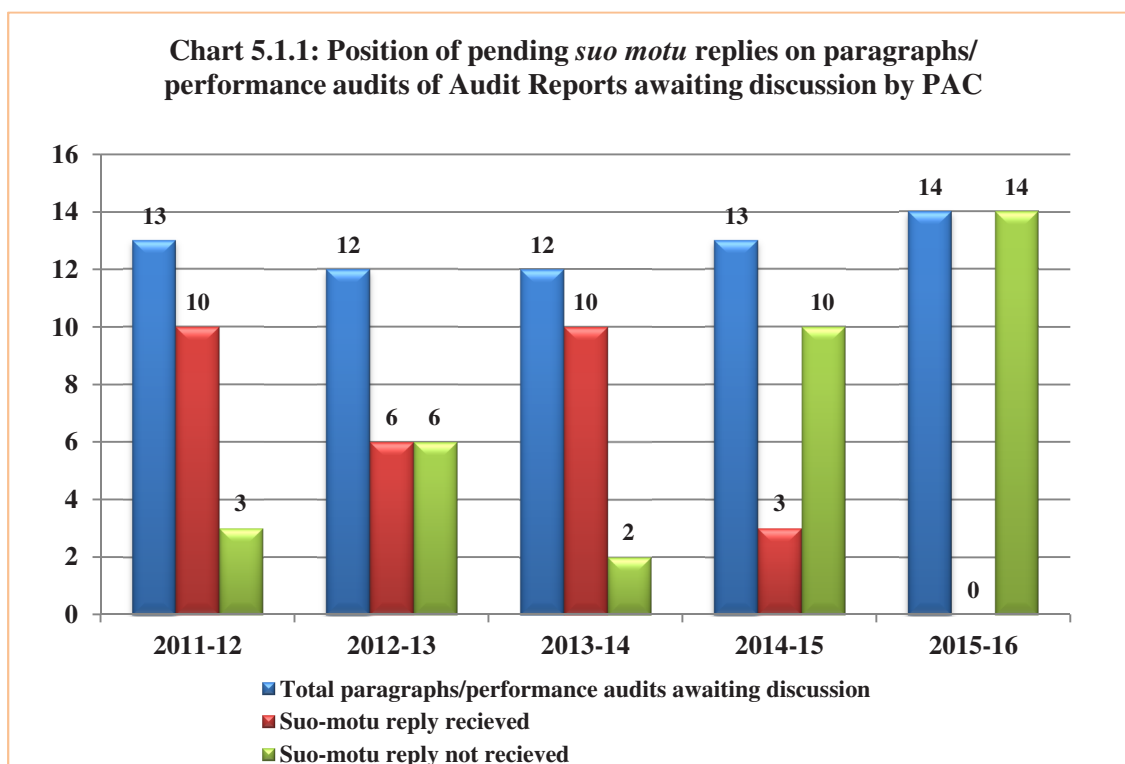


Chart 5.1.1 presents the position of *suo motu* replies received/ not received pertaining to paragraphs/ performance audits of Audit Reports pending discussion by PAC for the period from 2011-12 to 2015-16. The departments largely responsible for not

submitting explanatory notes were Public Works (Roads & Buildings) Department (13), Transport Department (eight), Revenue Department and Agriculture Department (five each), Finance Department (four), Public Works (Water Resource) Department and Rural Development Department (three each) amongst others.

The issue of pendency of furnishing of *suo motu* replies to audit paras was taken up (June 2018) with the Chairman, PAC, Tripura Legislative Assembly and Finance Department, Government of Tripura with the request to take steps so that the departments concerned furnish the *suo motu* replies and pendency can be reduced. Further progress was awaited.

(b) Committee on Public Undertakings

As of October 2018, three departments did not submit explanatory notes on five Paragraphs (Power Department: four, and Information, Cultural Affairs & Tourism Department: one) and two Performance Audits (Industries & Commerce Department) included in the Audit Reports for the years 2011-12 to 2015-16.

The issue of pendency of furnishing of *suo motu* replies to audit paras was taken up (June 2018) with the Chairman, Committee on Public Undertakings (COPU), Tripura Legislative Assembly and Finance Department, Government of Tripura with the request to take steps so that the departments concerned furnish the *suo motu* replies and the pendency can be reduced. Further progress was awaited.

5.1.2 Response of departments to the recommendations of the Public Accounts Committee/ Committee on Public Undertakings

Finance Department, Government of Tripura issued (July 1993) instructions to all departments to submit Action Taken Notes (ATNs) on various recommendations made by PAC/ COPU within six months of presentation of the PAC/ COPU reports to the Legislature. The PAC/ COPU reports/ recommendations are the principal means by which the Legislature enforces financial accountability of the Executive to the Legislature and it is appropriate that they elicit timely response from departments in the form of ATNs.

(a) Public Accounts Committee

As of October 2018, ATNs on 86 recommendations of the PAC made between 2010-11 and 2017-18 were awaited from the administrative departments concerned, of which, 15 pertained to Finance (Excise & Taxation) Department, 11 to Social Welfare and Social Education Department, nine each to Urban Development Department and Public Works (Roads & Building) Department, six each to Education (Higher) Department, Industries & Commerce Department and Public Works (Drinking Water & Sanitation) Department, five to Health & Family Welfare Department, four to Fisheries Department and 15 ATNs to other departments. All these departments are required to expedite submission of ATNs to the PAC without further delays.

(b) Committee on Public Undertakings

As of October 2018, ATNs on 28 recommendations of the COPU made between 2011-12 and 2015-16 were awaited from the administrative departments concerned, of which, 13 pertained to Power Department (Tripura State Electricity Corporation Limited), 10 to Industries and Commerce Department (Tripura Jute Mills Limited: six, Tripura Small Industries Corporation Limited: four), three to Forest Department (Tripura Forest Development & Plantation Corporation Limited), and one each to Transport Department (Tripura Road Transport Corporation) and Tribal Welfare (Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group) Department. There is need for all these departments/ companies to submit ATNs without further delays to take the things to their logical end.

5.2 FOLLOW-UP OF PERFORMANCE AUDIT REPORTS

**PLANNING AND CO-ORDINATION DEPARTMENT
Bidhayak Elaka Unnayan Prakalpa (BEUP)**

5.2.1 Introduction

With a view to enabling the Members of the State Legislative Assembly (MLAs) to recommend small developmental works in their Assembly Constituencies (ACs) and to get them executed through the respective Sub-Divisional Magistrates (SDMs), the Government of Tripura (GoT) introduced “Bidhayak Elaka Unnayan Prakalpa” (BEUP¹) in July 2001. Detailed guidelines on BEUP indicating the objectives, salient features, list of permissible and non-permissible works, procedure for sanction and execution of works, monitoring arrangements and release of funds under the scheme were issued in July 2001 (as amended from time to time) by the Planning and Co-ordination Department, GoT. Initially, the fund allocated under the scheme was ₹ five lakh per MLA per year for undertaking development of his/ her AC which was increased to ₹ 10 lakh in 2005-06, ₹ 15 lakh in 2011-12, ₹ 25 lakh in 2013-14 and to ₹ 35 lakh from 2017-18 onwards. The deficiencies in implementation of BEUP were reported in the Report of the C&AG of India for the year ended 31 March 2006, and the same were discussed (August 2009) by the Public Accounts Committee (PAC). The Government gave assurance to the PAC that deficiencies reported in the Audit Report would be addressed.

5.2.2 Scope and Sampling of Audit

The Performance Audit (PA) on BEUP which featured in the Report of Comptroller and Auditor General of India for the year 2013-14 (Paragraph 5.3) was taken up to assess and evaluate the Department’s performance and improvements in programme management during the period from 2014-15 to 2017-18. The PA Report for the years 2009-10 to 2013-14 contained four recommendations and implementation of

¹ BEUP- MLALADS (Member of Legislative Assembly Local Area Development Scheme).

these recommendations were agreed to by the Department in September 2014. The Report has not been discussed in PAC as of August 2018.

The follow up of PA Report was conducted during April to June 2018 through test check of records at the level of Directorate of Planning and Co-ordination, 12 SDMs covering 30 ACs², of which, 15 ACs were covered in the Performance Audit (2009-10 to 2013-14), and 15 were selected afresh through random sampling.

5.2.3 Audit Methodology

The follow-up of PA commenced with an Entry Conference on 17 April 2018 with the Principal Secretary to GoT, Planning and Co-ordination Department. Initially, the audit commenced with desk review of the implementation of the recommendations, including meetings, discussions with Departmental officers, issue of questionnaires to elicit information relating to the latest position and action taken on audit recommendations. Field audit was then conducted to gauge the extent of implementation of the PAC's recommendations. The outcome of the meetings, discussions and test check of records during field inspection formed the basis of audit findings.

Audit findings were discussed with the Special Secretary, Planning and Co-ordination Department, GoT in an Exit Conference held on 20 November 2018. The views of the Government have been suitably incorporated in the report.

5.2.4 Audit findings

Out of the four recommendations, two recommendations were partially implemented. Government took insignificant or no steps to implement the remaining two recommendations. The audit findings are discussed in the following paragraphs.

A Insignificant or no progress

<p>1. Gist of audit observations made in the earlier Audit Report</p>	<ul style="list-style-type: none"> a. Submission of utilisation certificates without actual utilisation of funds, only to meet the conditions prescribed to avail of the next instalment. b. Delay in sanction and completion of works. c. Lack of monitoring in timely detection and prevention of inadmissible works by the nodal department. d. Works remained incomplete beyond six months from the date of recommendations by MLAs. e. Failure to hold review and monitoring meeting with the implementing agencies and the MLAs or their representatives at the sub-division and district level.
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² Out of 60 ACs of Tripura Legislative Assembly. Details of selected ACs are given in Appendix 5.2.1.

	<p>f. Lack of regular inspection of BEUP Works by SDMs and senior officers.</p> <p><i>(Paragraphs 5.3.8.5, 5.3.9.2, 5.3.9.3, 5.3.9.4, 5.3.10.3, 5.3.10.5, 5.3.11.3, 5.3.11.4 of Audit Report 2013-14)</i></p>
<p>CAG's Recommendation (Sl. No. 2)</p>	<p>The State Government should strengthen controls as well as the inspection and monitoring mechanism at all levels for effective and timely sanction as well as completion of developmental works.</p>
<p>Audit observations in Follow up audit and current status</p>	<p>The guidelines provide that for effective implementation of the works taken up under the scheme, the nodal officer (SDMs) would have to arrange regular monitoring meetings with the implementing agencies and the MLAs or their representatives. Arrangement of joint field visits was also to be arranged to ensure the quality of the works.</p> <p>Every month, the SDM should review the programme at the sub-divisional level and the District Magistrate and Collector at the district level. Paragraph 5.2 of the guidelines also states that it would be the responsibility of the SDMs and senior officers to visit the work spots regularly and ensure that the works are progressing/ being executed satisfactorily as per the prescribed procedures and specifications.</p> <p>Test check of records of the SDMs of 30 ACs covered in audit revealed that none of the SDMs had arranged/ held any monitoring meeting, joint field visits and monthly review meeting during the period from 2014-15 to 2017-18. No monthly review meeting was also held at the district level. Similar deficiencies were reported in the C&AG Report for the year 2013-14 which were found to have been persisting despite Department's assurance (September 2014) of corrective action. In effect, the following deficiencies were noticed in effective and timely sanction as well as completion of development works as discussed below:-</p> <p>a. Delay in sanction of recommended works:-</p> <p>During the years 2014-18, MLAs of 30 ACs recommended 1,100 works valued at ₹ 23.38 crore. Against the provision of 30 days for sanction of recommended works, the SDMs of 26 ACs had</p>

	<p>sanctioned 354 works (out of 957 works) (32.18 <i>per cent</i>) valued at ₹ 9.05 crore with delays ranging from 10 days to 646 days. On the other hand, the SDMs of remaining four ACs³ had sanctioned all the works within the prescribed time limit. Details are given in Appendix 5.2.1.</p> <p>b. Delay in completion of works:-</p> <p>Against the provision of six months for completion of the recommended works, in 29 ACs, out of 1,084 works undertaken, 354 works costing ₹ 6.49 crore were completed with delays ranging from 30 days to 776 days. Only one AC⁴ had completed all the sanctioned works (16 works) within the stipulated period. Details are given in Appendix 5.2.2.</p> <p>c. Incomplete works:-</p> <p>In 30 ACs, out of 1,100 works undertaken, 227 works (20.64 <i>per cent</i>) valued at ₹ 5.61 crore remained incomplete beyond prescribed six months from the date of recommendations by the MLAs and the delays ranged from 32 to 1,312 days. Details are given in Appendix 5.2.3.</p> <p>Department attributed (July 2018) the delays to delay in obtaining technical sanction from district level/ from other departments, and in transfer of clear site before starting of works. The replies were not acceptable as the authorities are required to ensure completion of all formalities within the prescribed schedules.</p> <p>d. Failure to furnish status of works:-</p> <p>The SDMs of 24 ACs had not rendered the actual position/ present status of execution in respect of 184 works (out of 939) although, they had submitted Utilisation Certificates (UCs) for ₹ 4.90 crore against those works to the nodal department. Details are given in Appendix 5.2.4. During joint field verification of 24 such works (13.04 <i>per cent</i> of 184 works), it was observed that 16 works remained incomplete (September 2018). Two instances of such incomplete works are shown in Photographs 5.2.1 and 5.2.2:</p>
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³ 47-Ambassa, 58-Panisagar, 22-Sonamura and 25-Khowai.

⁴ 26-Asharambari.



Photograph 5.2.1: Construction of Community hall at Dasami Ghat under 28- Teliamura AC



Photograph 5.2.2: Construction of boundary fencing around graveyard at Korerpar under 22-Sonamura AC

e. Execution of inadmissible work:

Appendices-I & II of the guidelines list out the works admissible and not admissible under the BEUP.

Follow up of implementation of PAC's recommendations revealed that the SDMs had brought down the number of inadmissible works executed during 2013-14 to 2017-18. However, test-check of records of 30 ACs revealed that SDMs of seven ACs had sanctioned and executed 16 inadmissible works⁵ (out of 306 works) worth ₹ 39.83 lakh during 2014-15 to 2017-18 as compared to 57 inadmissible works worth ₹ 1.33 crore as reported in the PA for the period from 2009-10 to 2013-14. AC wise position of inadmissible works executed under BEUP is given in **Appendix 5.2.5**. Sanction of inadmissible works calls for appropriate

⁵ Out of 306 works carried out by seven ACs (7-Ramnagar,8-Bardowali, 18- SM Nagar, 25-Khowai, 48-Karamcherra, 58- Panisagar,47-Ambassa).

	<p>action against SDMs concerned.</p> <p>Besides, SDMs of five ACs, had sanctioned and undertaken/ executed eight individual works⁶ (out of 178 works) costing more than ₹ 10 lakh each in violation of the conditions stipulated at Appendix II of Paragraph 2.3 of the guidelines. Details are given in Appendix 5.2.6.</p>
Replies/ Comments of Department	<p>The Department stated in the Exit Conference (November 2018) that a state level monitoring committee would be formed for arranging monthly monitoring meetings to review the progress of BEUP works. SDMs had also been instructed to conduct monthly review meetings and joint field visits with the public representative so that BEUP works could be sanctioned and completed on time. It was further stated that the SDMs would be instructed to avoid the sanction of inadmissible works.</p>
Further comments of Audit	<p>The reply of the Department was not acceptable since the SDM and other senior officers were already entrusted with the responsibility of conducting regular visit of the work spots and of ensuring the satisfactory progress of the works as per the prescribed procedure/ guidelines but the Department had not taken any steps against the defaulting officers who failed to monitor the implementation of the works. Thus, there was a need to take action against SDMs concerned for repeated lapses and violation of guidelines.</p>

B Recommendations partially implemented

1. Gist of audit observations made in earlier Audit Report	<p>a. Non-utilisation of available fund.</p> <p>b. Failure to avail of the second instalment in due time by Assembly Constituencies due to non-utilisation of the first instalment within the prescribed time limit.</p> <p>c. Failure to avail of fund from the nodal department in different years due to non-utilisation of the funds in the previous years.</p> <p>d. Accumulation of fund in bank account of the nodal department due to advance withdrawal of money from</p>
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⁶ Out of 178 individual works carried out by the five ACs (12-Takarjala, 25-Khowai, 43-Karbook, 47- Ambassa, 32-Matabari).


	<p>treasury without requirement of immediate disbursement, violating the provision of General Financial Rules (GFRs)/ Central Treasury Rules (CTRs).</p> <p><i>(Paragraphs 5.3.8, 5.3.8.1, 5.3.8.2, 5.3.8.4 of Audit Report 2013-14)</i></p>
<p>CAG's Recommendation (Sl. No. 1)</p>	<p>The terms and conditions for release/ withdrawal of funds, especially the second/ subsequent years' instalments may be made more stringent and compliant with GFRs/ CTRs to avoid accumulation of money in bank accounts.</p>
<p>Audit observations in Follow up audit and current status</p>	<p>Paragraph 4.4 of the Guidelines stipulates that the BEUP funds are to be released to the SDMs in two instalments in a year. Sub-Paragraphs 4.4.1 and 4.4.2 further provide that the first instalment of funds in a year should be 60 <i>per cent</i> of the annual entitlement and would be released in the first quarter of the financial year. Second instalment of the fund should be 40 <i>per cent</i> of the annual entitlement and would be released to the SDM concerned on utilisation of 50 <i>per cent</i> of the first instalment released.</p> <p>Department could not enforce the monitoring system properly to ensure the timely sanction and completion of the works by the nodal officers so that the release of funds could be put to use effectively, thereby reducing the accumulation of fund at the nodal department as well as nodal officer level.</p> <p>It was noticed that 27 ACs (out of 30 ACs) had failed to avail of the second instalment within the financial year during the year 2014-15 to 2017-18 due to non-utilisation of 50 <i>per cent</i> of first installment. Non-utilisation of fund was attributed to slow progress of works due to delay in obtaining technical sanction, in the preparation of estimates by the implementing agencies, in the supply of materials, <i>etc.</i> They had availed of the withheld instalment in the next or succeeding financial years. These included three ACs⁷ who had failed to avail of the second instalment four times, three ACs⁸ three times and 11 ACs⁹ two times in different years. Details are given in Appendix 5.2.7.</p> <p>As a result, nodal department had withheld the release of</p>

⁷ 6-Agartala, 34-Rajnagar, 37-Hrishyamukh


⁸ 35-Belonia, 20-Boxanagar, 48-Karamcherra

⁹ 4-Barjala, 14-Badarghat, 21-Nalchar, 22-Sonamura, 24-Ramchandraghat, 25-Khowai, 26-Asharambari, 47-Ambassa, 50-Pabiacherra, 51-Fatikroy, 58-Panisagar

	<p>second installments against those defaulting SDMs till they utilise the prescribed limit of first installment. Such un-disbursed amount of second installments were accumulated in the bank account of nodal department at the end of every financial year since the entire fund had been withdrawn in advance from treasury in anticipation of disbursement to the SDMs. Thus, the advance withdrawal of fund without requirement of immediate disbursement violated the provision prescribed under the GFRs/ CTRs. The details of year-wise accumulation of fund in the bank account of the nodal department is reflected in Appendix 5.2.8.</p> <p>On the other hand, the SDMs also could not utilise the funds available with them within the financial year. Utilisation of funds ranged between 69.65 <i>per cent</i> and 85.26 <i>per cent</i> during 2014-15 to 2017-18. As a result, huge unspent money accumulated in bank accounts of the SDMs too at the end of each financial year. The details of accumulation of funds every year in the bank accounts of the SDMs are shown in Appendix 5.2.9.</p> <p>Thus, accumulation of funds took place in two phases. In the first phase, accumulation took place in the bank account of the nodal department due to withholding of the second instalment earmarked for the SDMs, which they failed to avail of within the financial year. In second phase, funds were accumulated in the bank accounts of the SDMs due to non-utilisation of the available fund by them.</p>
Replies/ Comments of Department	<p>The Department stated (July 2018) that provision for advance withdrawal of fund from treasury and depositing it into the separate bank accounts was made for timely disbursement of the fund to SDM so that they could implement the works in time. However, in the Exit Conference (November 2018), the Department stated that the nodal department would sub-allocate the BEUP fund to the nodal officers who would draw the funds in compliance with the provisions of CTRs/ GFRs.</p>
Further comments of Audit	<p>The reply was not acceptable since the Department failed to release fund in time due to the failure of nodal officers to utilise the amount of first instalment within the prescribed time limit. The Department also failed to monitor the implementation of the works at all levels which resulted in accumulation of fund both at nodal department as well as</p>

	nodal officers' level. Since the works were to be executed in a timely manner, action should be initiated against all those who were responsible for delays of any type in completion of works.
2. Gist of audit observations made in earlier Audit Report	Failure to erect BEUP signboard/ inscription at the work sites to give wide publicity of the BEUP works as well as to make people aware about BEUP works. <i>(Paragraph 5.3.11.1 of Audit Report 2013-14)</i>
CAG's Recommendation (Sl. No. 3)	Wide publicity must be given to the works executed under BEUP, including signboard inscription, to make people aware about such works.
Audit observations in Follow up audit and current status	<p>During joint physical verification of 165 works out of 1,120 executed under BEUP in 30 ACs during 2014-15 to 2017-18, it was noticed that BEUP signboards were not erected in as many as 89 cases (53.93 per cent) out of 136 works in 27 ACs. One such instance is shown in Photograph 5.2.3.</p>  <p>Photograph 5.2.3: No BEUP signboard in open community hall Bagabill Bazar at Ramchandra Ghat AC</p> <p>However, in the remaining three ACs¹⁰, during verification of 29 works, signboards were found to have been erected for all the works. One such instance is shown in Photograph 5.2.4.</p>

¹⁰ 31-Radhakishorepur, 12-Takarjala, 32-Matarbari

	 <p>Photograph 5.2.4: Erection of BEUP sign board at Kalapania to Urmai Road at 22-Sonamura AC</p>
<p>Replies/ Comments of Department</p>	<p>The Department stated in the Exit Conference (November 2018), that they had instructed the SDMs to conduct joint field visits at the work sites to ascertain the status of inscription of signboards.</p>
<p>Further comments of Audit</p>	<p>Non-erection of signboards at all the works sites revealed that the Department could not ensure wide publicity of works executed under BEUP.</p>
<p>3. Gist of audit observations made in earlier Audit Report</p>	<p>Non-maintenance of Asset Registers in respect of the works done under the scheme in the prescribed manner indicating an important control weakness. <i>(Paragraph 5.3.11.2 of Audit Report 2013-14)</i></p>
<p>CAG's Recommendation (Sl. No. 4)</p>	<p>The durable assets created under the scheme should be recorded, operated and put to use properly so that they are available for long term use by the people at large.</p>
<p>Audit observations in Follow up audit and current status</p>	<p>Audit observed that out of 30 ACs, the SDMs of 10 ACs¹¹ had maintained Asset Registers as per format prescribed in the guidelines. SDM of 58-Panisagar AC opened the Asset Register from 2017-18 as per guidelines. SDMs of the remaining 19 ACs had not maintained Asset Registers in prescribed format clearly mentioning the date of completion, status of works assigned to different implementing agencies, expenditure incurred, <i>etc.</i> In the absence of Asset Registers in complete shape, the Department had no database of the assets created and put to</p>

¹¹ 30-Bagma, 31-Radhakishorepur, 32-Matarbari, 33-Kakraban Salgarah, 20-Boxanagar, 21-Nalchar, 22-Sonamura, 23-Dhanpur, 50-Pabiacherra, 51-Fatikroy

	use by the public. As a result, the assets handed over to public for their use could not be monitored in the future.
Replies/Comments of Department	The Department stated in the Exit Conference (November 2018), that SDMs would be instructed to maintain the asset register as per guidelines to create a complete database of the assets being created under BEUP.
Further comments of Audit	Though the Department had shown some improvement in maintenance of Asset Register, lack of compliance by SDMs of all the ACs indicated the existence of weaknesses in internal control as the Department had no complete database of the assets created under BEUP.

C Recommendations fully implemented

As of July 2018, none of the four recommendations made by Audit was implemented in full by the Government.

5.2.5 Conclusion

The Planning and Co-ordination Department (nodal department) could not enforce the monitoring system properly to ensure timely sanction, execution and the completion of works by the SDMs, and thereby avoiding accumulation of money in the bank accounts of the nodal department and SDMs. The weak internal control system as well as failure in inspection and monitoring at field level continued in BEUP works. Cases of delays in according sanctions and completion of sanctioned works continued to exist. The Department did not prevent execution of inadmissible works. Further, the Department did not make adequate effort to promote public awareness on the works taken up under the BEUP scheme. Little progress was noticed in maintenance of Asset Registers for recording the durable assets created under the scheme.

5.3 Monitoring

The following committees had been formed at the Government level to monitor the follow up action on Audit Reports and PAC/ COPU recommendations.

Departmental Monitoring Committee

Departmental Monitoring Committees (DMCs) had been formed (April 2002) by all departments of the Government under the chairmanship of the departmental Secretaries to monitor the follow up action on Audit Reports and PAC/ COPU recommendations. The DMCs were to hold monthly meetings and to send progress reports on the issue every month to the Finance Department.

Details about meetings of the DMCs during 2017-18, though called for (August 2018), had not been furnished (October 2018) by the Finance Department.

Apex Committee

An Apex Committee had been formed (April 2002) at the State level under the chairmanship of the Chief Secretary to monitor the follow up action on Audit Reports and PAC/COPU recommendations.

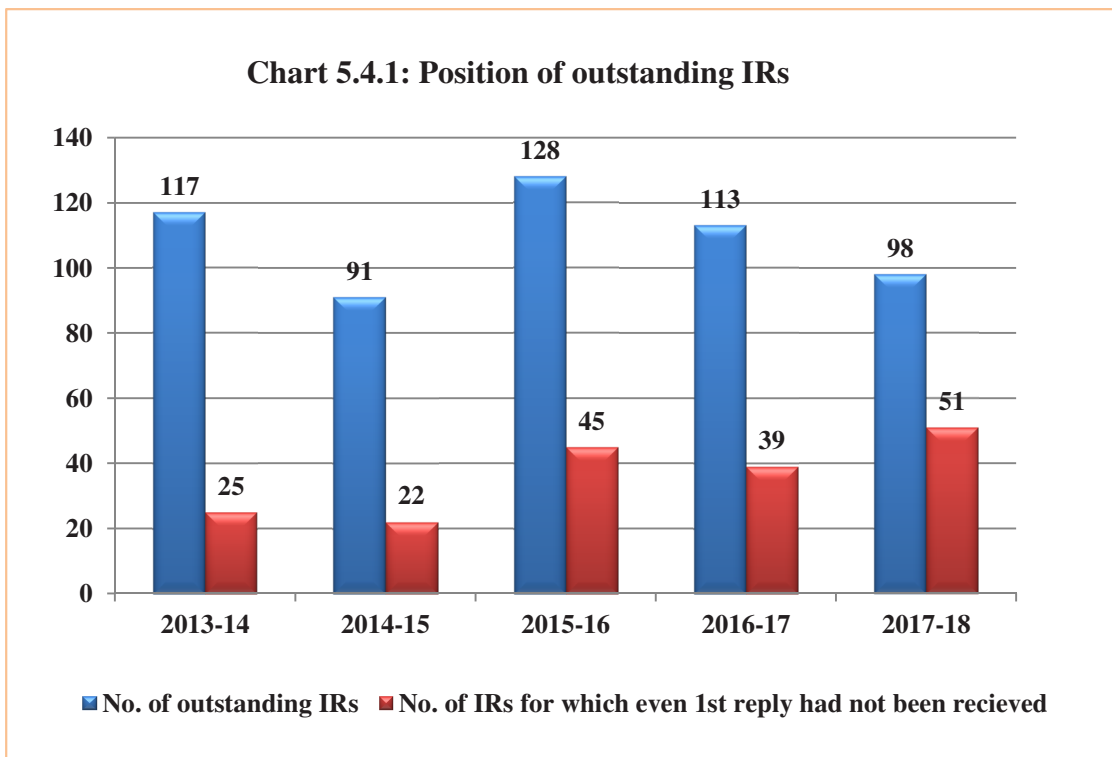
Details about meetings of the Apex Committee during 2017-18, though called for (August 2018), had not been furnished (October 2018) by the Finance Department.

5.4 Outstanding Inspection Reports

First reply for 182 out of 547 Inspection Reports issued up to 2017-18 were not furnished within the stipulated period by the departments concerned.

Audit observations on financial irregularities and deficiencies in maintenance of initial accounts noticed during local audit and not settled on the spot are communicated to the audited entities and to the higher authorities through Inspection Reports (IRs). The more serious irregularities are reported to the Government. The Government had instructed (July 1993) that the first reply to the IRs should be furnished within one month from the date of receipt.

Analysis of the position of outstanding IRs showed that 3,535 paragraphs included in 547 IRs issued during the last five years up to 2017-18 were pending for settlement as of August 2018. Of these, even the first reply had not been received in respect of 182 IRs in spite of repeated reminders. The year-wise break-up of the outstanding IRs and the position of response thereto is given in **Chart 5.4.1**.



As a result, the following important irregularities commented upon in those IRs had not been addressed as of September 2018.

Table 5.4.1: Irregularities not addressed

Nature of irregularities	Number of cases	Amount involved (₹ in crore)
Excess/ Irregular/ Avoidable/ Unfruitful/ Wasteful/ Unauthorised/ Idle expenditure	376	363.08
Blocking of funds	361	323.59
Non-recovery of excess payments/ overpayments	246	341.96
Under assessment	20	35.74
Loss of Revenue	13	2.72
Misappropriation	4	0.44
Others	2,238	1,158.47
Total	3,258	2,226.00

It is evident from the above **Table 5.4.1** that 3,258 cases for ₹ 2,226.00 crore involving audit observations on loss of revenue, overpayments, excess payments, under assessment, *etc.* remained unaddressed by the departments concerned, which is a matter of serious concern.

5.4.1 Departmental Audit Committee Meetings

Seven Audit Committee Meetings were held during 2017-18 wherein 18 IRs and 89 Paragraphs were discussed out of which 22 Paragraphs were settled.



(MANISH KUMAR)

Accountant General (Audit), Tripura

Agartala

The: 03 July 2019

Countersigned



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

New Delhi

The: 03 July 2019