

# OVERVIEW

This Report, dealing with the results of audit of accounts of Local Bodies, is prepared in two parts and consists of four chapters. Part-I deals with Panchayati Raj Institutions and Part II deals with Urban Local Bodies. A synopsis of audit findings is presented in this overview.

## Part-I

### Chapter- I

#### An Overview of the Panchayati Raj Institutions

There are four Zilla Parishads, 23 Panchayat Samitis and 511 Gram Panchayats in Tripura as of March 2012.

*(Paragraph 1.1)*

The State Government has devolved only five subjects out of 29 listed in the 11<sup>th</sup> Schedule of the Constitution to PRIs. Besides, the transfer of functionaries to PRIs was not done.

*(Paragraph 1.7)*

A test check of records PRIs during 2011-12 revealed that none of the PRIs prepared Annual Accounts. In the absence of preparation of Annual Accounts the actual financial position could not ascertained.

*(Paragraph 1.14.1)*

Scrutiny of the records of two Zilla Parishads and 10 Panchayat Samitis revealed that neither the Zilla Parishads nor the Panchayat Samitis have prepared the budget of their estimated receipts and disbursement for the year upto 2010-11 and expenditures were incurred without preparing the budget.

*(Paragraph 1.14.3)*

### Chapter- II

#### Audit of Transactions in Panchayati Raj Institutions

Utilisation of Panchayat Development Fund for construction of cycle stands, interaction room and vegetable market has led to diversion of ₹ 11.90 lakh.

*(Paragraph 2.1)*

TFC grants ₹ 20.48 lakh was diverted towards maintenance of office buildings.

*(Paragraph 2.2)*

User charges of ₹ 2.76 lakh for lift Irrigation Scheme remained unrealized.

*(Paragraph 2.3)*

Due to non-preparation of bank reconciliation statement possibility of defalcation and misappropriation of funds could not be ruled out.

*(Paragraph 2.4)*

Due to non-production of records the authenticity of expenditure could not be ascertained.

*(Paragraph 2.5)*

## **Part-II**

### **Chapter- III**

#### **An Overview of the Urban Local Bodies**

There were 16 Urban Local Bodies (1 Municipal Council and 15 Nagar Panchayats) in the State as of March, 2012.

*(Paragraph 3.1)*

All the 18 functions listed in the XII Schedule of the Constitution have been transferred by the State Government to the ULBs. But in practice, functions like fire service, road and bridges are still controlled by the State Government departments.

*(Paragraph 3.6)*

The ULBs have not finalised their accounts since their inception.

*(Paragraph 3.9.3)*

Test check of records of four Nagar Panchayats revealed that none of the Nagar Panchayats has prepared the budget.

*(Paragraph 3.9.4)*

### **Chapter- IV**

#### **Audit of Transactions in Urban Local Bodies**

Failure of the Agartala Municipal Council in making the Dimsagar lake free from encroachment not only caused delay in implementation of the project for conservation of the lake but also led to locking of funds to the extent of ₹ 23.43 lakh.

*(Paragraph 4.1)*

Due to inaction of the AMC, ₹ 99.44 lakh remained un-realised from the allottees of two markets stalls.

*(Paragraph 4.2)*

---

Non allotment of stalls resulted in idle investment of ₹ 3.77 crore.

*(Paragraph 4.3)*

Bidhayak Elaka Unnayan Pakalpa scheme funds of ₹ 45.99 lakh was lying in bank account for prolonged period due to non-execution of works.

*(Paragraph 4.4)*

Delay in construction of Anganwadi Centres led to blockage of funds to the extent of ₹ 12.99 lakh for more than four years.

*(Paragraph 4.5)*

Advance for ₹ 72.59 lakh in respect of Agartala Municipal Council and ₹ 147.05 lakh in respect of Ranirbazar Nagar Panchayat paid to various Implementing Officers for developmental works during 2009-10 and 2010-11 remained un-adjusted. Besides, ₹ 27.35 lakh paid to one Junior Engineer in Teliamura Nagar Panchayat as advance remained un-adjusted/un-refunded.

*(Paragraph 4.6)*

Touji rent of ₹ 97.47 lakh was outstanding in 18 markets of AMC and collection of stall rent by Ranirbazar Nagar Panchayat has not increased during the last three years resulting in outstanding rent to the extent of ₹ 9.95 lakh.

*(Paragraph 4.7)*

Utilisation certificates to the extent of ₹ 5.84 crore were pending for submission.

*(Paragraph 4.8)*

Trade license fee to the extent of ₹ 5.91 lakh remained outstanding.

*(Paragraph 4.9)*

Due to non-recording of cash withdrawal of ₹ 7.46 lakh in the cash book, possibility of misappropriation/embezzlement of Government money may not be ruled out.

*(Paragraph 4.10)*