

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 were 4 Zilla Parishads, 23 Panchayat Samitis and 511 Gram Panchayats in Tripura as of March 2013.

(Paragraph 1.1)

The State Government had devolved only 5 subjects out of 29 listed in the 11th Schedule of the Constitution to PRIs. Besides, the transfer of functionaries to PRIs was not done.

(Paragraph 1.6)

A test check of records of PRIs during 2013-14 revealed that none of the PRIs finalised Annual Accounts. In the absence of Annual Accounts, the actual financial position of the respective PRIs could not be ascertained.

(Paragraph 1.13.2)

Scrutiny of the records of one Zilla Parishad and 11 Panchayat Samitis revealed that neither the Zilla Parishad nor the Panchayat Samitis had prepared the budget indicating estimated receipts and disbursement for the year upto 2012-13 and the expenditures were incurred without preparing the budget.

(Paragraph 1.13.3)

Chapter- II

Audit of Transactions in Panchayati Raj Institutions

₹ 52 lakh was utilised towards non-permissible works under MGNREG Scheme

Paragraph 2.1

₹ 7.62 lakh was paid to Tripura State Electricity Corporation Limited being 20 per cent of power consumption bills from Panchayat Development Fund without collecting the same from the users of lift irrigation schemes. *(Paragraph 2.2)*

Utilisation certificates to the extent of ₹ 4.94 crore were pending with the Implementing Agencies. *(Paragraph 2.3)*

Matabari Panchayat Samiti had parked ₹ 26.92 lakh under different schemes in bank account. *(Paragraph 2.4)*

Advances given to Implementing Officers for implementation of developmental works remained un-adjusted. *(Paragraph 2.5)*

Stall rent of ₹ 1,19,125 and lease rent of ₹ 1,10,500 remained outstanding in respect of Matabari Panchayat Samiti. *(Paragraph 2.6)*

Bokafa Panchayat Samiti paid ₹ 4,26,557 to the suppliers for purchase of timbers and furniture without deducting Value Added Tax of ₹ 45,058. *(Paragraph 2.7)*

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, 2013. *(Paragraph 3.1.2)*

All the 18 functions listed in the XII Schedule of the Constitution had been transferred by the State Government to the ULBs. However, functions like fire services, roads and bridges were still controlled by the State Government departments. *(Paragraph 3.6)*

The four test checked ULBs had not finalised their accounts for the year 2012-13. *(Paragraph 3.9.3)*

Test check of records of four Nagar Panchayats revealed that none of the Nagar Panchayats had prepared the budget. *(Paragraph 3.9.4)*

Chapter- IV

Audit of Transactions in Urban Local Bodies

Khowai Nagar Panchayat had taken up single work by splitting in smaller components to avoid technical sanction of higher authority in violation of CPWD Manual.

(Paragraph 4.1)

Kumarghat Nagar Panchayat placed ₹ 10 lakh with District Panchayat Officer, Unakoti District, for Solid Waste Management from Tripura Urban Employment Programme fund.

(Paragraph 4.2)

Non-adherence of prescribed guidelines resulted in irregular implementation of works under Member of Parliament Local Area Development Fund Scheme.

(Paragraph 4.3)

There was poor/non utilisation of developmental funds under different schemes in Amarpur Nagar Panchayat.

(Paragraph 4.4)

Kumarghat Nagar Panchayat could not collect revenue to the extent of ₹ 10.67 lakh and therefore it remained unrealised.

(Paragraph 4.5)