

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

(Paragraph 1.1)

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

(Paragraph 1.6)

A test check of records of PRIs during 2012-13 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 1.13.1)

Scrutiny of the records of three Zilla Parishads, 11 Panchayat Samitis and 155 Gram Panchayats revealed that neither the Zilla Parishads nor the Panchayat Samitis had prepared the budget of their estimated receipts and disbursement for the year upto 2011-12 and expenditures were incurred without preparing the budget.

(Paragraph 1.13.2)

Chapter- II

Audit of Transactions in Panchayati Raj Institutions

MGNREGA fund of ₹ 2.37 crore was utilised by four Panchayat Samitis for construction of community hall, market stalls, open market shed, jungle cutting etc. which were not permissible as per the guidelines.

(Paragraph 2.1)

MGNREGA funds of ₹ 43.01 lakh was spent towards the cost of mechanical transportation for earth filling.

(Paragraph 2.2)

Due to lack of regular and timely monitoring of the work for raising the rubber nursery at Mohanpur Block headquarter, 95 per cent of the saplings were got damaged resulting into wasteful expenditure of ₹ 7.13 lakh.

(Paragraph 2.3)

The names of job card holders in the muster rolls did not match with the registered job card holders in construction of two brick soling roads. No bank scroll could be shown to audit for payment of wages through bank/post office account. Hence, execution of the works remained doubtful.

(Paragraph 2.4)

MGNREGA wages of ₹ 2.35 lakh paid in cash in violation of guidelines.

(Paragraph 2.5)

₹16.54 lakh was diverted to other non-sanctioned work without prior approval of the Zilla Parishad.

(Paragraph 2.6)

Utilisation Certificates to the extent of ₹ 7.42 crore was pending for submission to the sanctioning authority.

(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, 2012.

(Paragraph 3.1.2)

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

(Paragraph 3.6)

The ULBs had not finalised their accounts since their inception. Due to non-finalisation of accounts, the actual financial position of the ULBs could not be ascertained.

(Paragraph 3.9.3)

Test check of records of 11 Nagar Panchayats revealed that none of the Nagar Panchayats had prepared the budget estimates and expenditures were incurred without preparation and approval of the budget.

(Paragraph 3.9.4)

Chapter- IV

Audit of Transactions in Urban Local Bodies

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

(Paragraph 4.1)

Due to non-selection of beneficiaries, huge amount of Swarna Jayanti Shahari Rojgar Yojana funds remained un-utilised.

(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)

Utilisation certificates to the extent of ₹ 3.78 crore were pending for submission.

(Paragraph 4.4)

Non adjustment of advances of ₹ 2.91 crore.

(Paragraph 4.5)

Revenue to the extent of ₹ 19.43 lakh remained outstanding.

(Paragraph 4.6)

Ambassa Nagar Panchayat was sustaining loss of revenue due to non-imposition of property tax.

(Paragraph 4.7)

Service charges of ₹ 7.07 lakh remained un-realised for five to six years.

(Paragraph 4.8)