

PREFACE

This report has been prepared for submission to the Government of Tripura in accordance with the terms and conditions of the Technical Guidance and Support (TGS) on the audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) entrusted by the Government of Tripura to the Comptroller & Auditor General of India under Section 20 (1) of the C&AG's (DPC) Act, 1971, in 2011.

2. This Annual Technical Inspection Report for the year 2012-13 is a consolidation of major audit findings arising out of audit of accounts of 165 PRIs (one Zilla Parishad, 11 Panchayat Samitis and 153 Gram Panchayats) and five ULBs (Agartala Municipal Council and four Nagar Panchayats) conducted during 2013-14 which were constituted as per 73rd and 74th Constitutional amendment Act. The Report, however, excludes the areas of the State covered under Sixth Schedule of the Constitution of India i.e. Tripura Tribal Areas Autonomous District Council (TTAADC).

3. The Report contains four Chapters, Chapter I contains an overview and financial reporting of PRIs. Chapter II contains Audit of Transactions of PRIs. Chapter III contains an overview and financial reporting of ULBs and Chapter IV contains Audit of Transactions of ULBs for the year ended 31st March 2013.

4. The purpose of this report is to provide an overview of the functioning of PRIs and ULBs in the State and draw the attention of the concerned Executive Departments to take appropriate remedial action wherever necessary.