TABLE OF CONTENTS

Particulars	Paragraph(s)	Page(s)	
Preface		iii	
Overview		v	
CHAPTER I: INTRODUCTION			
About this Report	1.1	1	
Authority for Audit	1.2	1	
Planning and Conduct of Audit	1.3	2	
Significant Audit Observations	1.4	3	
CHAPTER II: SOCIAL SECTOR			
Introduction	2.1	5	
PERFORMANCE AUDIT			
URBAN DEVELOPMENT DEPARTMENT			
Efficacy of implementation of 74 th Constitutional Amendment Act	2.2	6	
CHAPTER III: ECONOMIC SECTOR			
Introduction	3.1	31	
PERFORMANCE AUDIT			
AGRICULTURE AND FARMERS' WELFARE DEPARTMENT			
Development and Promotion of Horticulture in Tripura	3.2	32	
PUBLIC WORKS (ROADS & BUILDINGS) DEPARTMENT			
Unauthorised expenditure	3.3	65	
Extra expenditure	3.4	66	
FOREST DEPARTMENT			
Unfruitful expenditure	3.5	68	
CHAPTER IV: ECONOMIC SECTOR			
(State Public Sector Undertakings)		
Functioning of State Public Sector Undertakings	4.1	71	
Introduction	4.1.1	71	
Investment in PSUs	4.1.2	71	
Reconciliation with Finance Accounts	4.1.3	73	
Special support and guarantees to PSUs during the year	4.1.4	74	
Accountability framework	4.1.5	75	
Arrears in finalisation of accounts	4.1.6	75	

Particulars	Paragraph(s)	Page(s)	
Placement of Separate Audit Reports	4.1.7	76	
Investments made by State Government in SPSUs whose accounts are in arrears	4.1.8	77	
Performance of PSUs as per their latest finalised accounts	4.1.9	78	
Return on Investment on the basis of Present Value of Investment	4.1.10	81	
Winding up of non-working PSUs	4.1.11	82	
Impact of Audit Comments on Annual Accounts of PSUs	4.1.12	82	
Follow up action on Audit Reports	4.1.13	84	
PERFORMANCE AUDIT			
POWER DEPARTMENT			
Deen Dayal Upadhyaya Gram Jyoti Yojana (DDUGJY) and Pradhan Mantri Sahaj Bijli Har Ghar Yojana (Saubhagya) Schemes		86	
CHAPTER V: REVENUE SECTOR			
General	5.1	125	
Trend of Revenue Receipts	5.1.1	125	
Revenue and return filling trends	5.1.2	128	
Analysis of arrears of revenue	5.1.3	131	
Evasion of tax detected by the department	5.1.4	132	
Pendency of refund cases	5.1.5	132	
Analysis of the mechanism for dealing with the issues raised by audit	5.1.6	133	
Action taken on the recommendations accepted by the departments/ Government	5.1.7	134	
Results of Audit	5.1.8	135	
FINANCE DEPARTMENT			
Subject Specific Compliance Audit on 'Processing of Refund claims under GST in Tripura'	5.2	136	
CHAPTER VI: FOLLOW UP OF AUDIT OBS	ERVATIONS		
Follow up action on earlier Audit Reports	6.1	141	
Monitoring	6.2	143	
Outstanding Inspection Reports	6.3	143	
Departmental Audit Committee Meetings	6.4	144	
Response of the Government/departments towards audit	6.5	144	
APPENDICES			
Appendices		147-210	