

PREFACE

The Report has been prepared for presentation to the Government of Tripura in accordance with the terms and conditions of the Technical Guidance and Supervision (TGS) over the maintenance of accounts and audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) by the Comptroller & Auditor General (C&AG) of India.

This is the first Report of the Office of the Senior Deputy Accountant General (Local Bodies Audit and Accounts) under the administrative control of the Accountant General (Audit), Tripura, Agartala. The office started functioning from 15th March 2007.

Part-A of this Report consists of observations on Panchayati Raj Institutions and Part-B consists of observations on Urban Local Bodies.

The cases mentioned in the Report are those, which came to notice during the course of test audit of accounts conducted upto 2008-09.