

## **PREFACE**

The Report has been prepared for submission to the Government of Tripura in accordance with the terms and conditions of the entrustment of audit of Urban Local Bodies (ULBs) under Section 20(1) of CAG's DPC Act 1971 and audit of Panchayati Raj Institutions (PRIs) as a statutory auditor by the Comptroller & Auditor General (C&AG) of India.

The Office of the Senior Deputy Accountant General (Local Bodies Audit and Accounts) started functioning from 15<sup>th</sup> March 2007 under the administrative and technical control of the Accountant General (Audit), Tripura, Agartala.

Part-I of this Report consists of observations on Panchayati Raj Institutions and Part-II 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 2009-10.