

PREFACE

The report has been prepared for submission to the Government in accordance with the terms of Technical Guidance and Support (TGS) of audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) under Section 20(1) of C&AG's DPC Act 1971. The Government of Manipur entrusted the Comptroller and Auditor General of India (C&AG) the audit of accounts of the PRIs and ULBs under section 20 (I) of C&AG's DPC Act, 1971 in terms of recommendations of the Eleventh Finance Commission vide order dated 21 June 2002.

2. This is the first report of the office of the Senior Deputy Accountant General, Local Bodies Audit and Accounts which started functioning from May 2006 under the administrative control of the Accountant General (Audit) Manipur.

3. This Report contains three Chapters. Chapter I contains overview of the PRIs, the Chapter II deals with the ULBs and the Chapter III deals with implementation of some schemes taken up by the PRIs and ULBs.

4. The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 16 PRI units and 16 ULB units conducted from the years 2005-2006 to 2008-2009.