

## **PREFACE**

*This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Manipur under Article 151 of the Constitution of India for being laid on the floor of the State Legislature.*

*The Report contains significant results of compliance audit of the Departments of the Government of Manipur under General, Social, Economic, and Revenue Sectors including Tribal Affairs and Hills Department, Labour and Employment, Municipal Administration Housing and Urban Department, Rural Development and Panchayati Raj Department, Tourism Department, Public Works Department, Trade, Commerce and Industries Department, Transport and Taxation Department.*

*The cases mentioned in the Report are those which came to notice in the course of test audit during the year 2022-23, as well as those which came to notice in earlier years, but could not be dealt with in the previous Reports. Matters relating to the period subsequent to 2022-23 have also been included, wherever necessary. The Report has been finalised after considering the response of the Government Departments, wherever received.*

*Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.*