

## PREFACE

*The Report is prepared for submission to the Government in terms of Technical Guidance and Support (TGS) on 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 on the recommendations of the Eleventh Finance Commission vide order dated 21 June 2002.*

*2. This is the second Report of the Comptroller and Auditor General of India (C&AG) on Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the state of Manipur. This Annual Technical Inspection Report for the year 2009-10 is the consolidation of major audit findings arising out of audit of accounts of 28 PRI units and 8 ULB units conducted during the year 2009-2010 as well as those which had come to notice in earlier years but could not be included in previous Reports. Matters relating to the periods subsequent to 2009-10 have also been included wherever necessary.*

*3. This Report contains three Chapters. Chapter I & Chapter II relate to Accounts and Finances of the PRIs and ULBs respectively whereas Chapter III deals with the observations arising out of transaction audit of selected PRIs and ULBs.*

*4. The purpose of this Report is to give an overview of the functioning of PRIs and ULBs in the state of Manipur so as to draw the attention of the Executive Departments, Panchayati Raj Institutions and Urban Local Bodies for remedial actions for improvement wherever necessary.*