

## Preface

This Report has been prepared for submission to the Government of Chhattisgarh in accordance with terms of notification dated 24 October 2011 issued by the Government of Chhattisgarh entrusting the Comptroller and Auditor General of India Technical Guidance and Supervision over the audit of Urban Local Bodies (ULBs) and Panchayati Raj Institutions (PRIs).

This Report has been prepared in two parts. Part-I deals with the observations on ULBs and Part-II with observations on PRIs.

Chapter-I and III of this Report contains an overview of Urban Local Bodies and Panchayati Raj Institutions.

Chapter-II contains seven transaction audit paragraphs on ULBs. Chapter-IV deals with performance audit of Backward Region Grant Fund. Chapter V contains three transaction audit paragraphs on PRIs.

The instances mentioned in the Report are those which came to notice in the course of test audit for the period 2012-13 as well as those which came to notice in earlier years, but could not be dealt with in previous Reports; instances relating to the period subsequent to 2012-13 have also been included, wherever necessary.

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