

## PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and III of this Report contain observations arising from examination of accounts and finances of *Panchayati Raj* Institutions and Urban Local Bodies respectively.
3. Chapters II and IV deal with performance audits, long paragraphs and the findings of audit in respect of financial transactions of *Panchayati Raj* Institutions and Urban Local Bodies respectively.
4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the years 2008-10 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2008-10 have also been included wherever necessary.