

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151(2) of the Constitution of India.
2. Chapter-I and III of this Report contain an overview of the Finances and Accounts of Panchayati Raj Institutions and Urban Local Bodies respectively.
3. The Chapter-II contains findings of performance audit on Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme and thematic audit on Management of Finance in Bhavnagar and Surendranagar District Panchayats. Chapter-IV contains findings of performance audit on Implementation of Jawaharlal Nehru National Urban Renewal Mission.
4. The Report covers significant matters arising out of the performance audits and thematic audit of Local Bodies. The Reports containing points arising from audit of financial transactions relating to Economic Sector departments, General and Social Sector departments, Revenue Receipts, Statutory Corporations and Government Companies are being presented separately.
5. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during 2011-12 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 2011-12 have also been included, wherever necessary.