

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 an overview of the finances and financial reporting of Panchayat Raj Institutions and Urban Local Bodies, respectively.
3. The other chapters deal with the findings of performance audits and financial transactions of Panchayat Raj Institutions and Urban Local Bodies.
4. The Reports containing points arising from audit of the financial transactions relating to General and Social Sector departments including Autonomous Bodies, Economic Sector departments, Statutory Corporations & Government Companies and Revenue Receipts are presented separately.
5. The cases mentioned in the Report are among those which came to notice in the course of test-audit of accounts during the year 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 periods subsequent to 2011-12 have also been included, wherever necessary.