

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. Chapter II contains findings of performance audits of Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme and Implementation of Backward Regions Grant Fund Programme and findings emerging from transactions audits of Panchayati Raj Institutions. Chapter IV contains findings of the performance audit of Integrated Housing and Slum Development Programme and findings emerging from transactions audits of Urban Local Bodies.
4. The Report covers significant matters arising out of the compliance and performance audits of Local Bodies. The Reports containing points arising from audit of the financial transactions relating to General and Social Sector departments, Economic Sector departments, Statutory Corporations & Government Companies and Revenue Receipts are 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 the years 2010-12 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 2010-12 have also been included wherever necessary.