

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151(2) 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 Audit on performance reviews and financial transactions of Panchayat Raj Institutions and Urban Local Bodies.
4. The Reports containing the observations arising out of audit of (i) State Finances, (ii) Statutory Corporations, Boards and Government Companies, (iii) Revenue Receipts and (iv) Civil Departments 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 2010-11 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 2010-11 have also been included, wherever necessary.