

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. The Report sets out the results of audit under various sections of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971 in respect of financial assistance given to Urban Local Bodies and Panchayat Raj Institutions.
3. Matters arising from the Finance and Appropriation Accounts and other points arising from audit of financial transactions relating to General and Social Sector departments, Economic Sector departments, revenue receipts, statutory Corporations and Government companies for the year 2012-13 are presented separately.
4. The cases mentioned in this Report are among those which came to notice in the course of test check of accounts of Urban Local Bodies and Panchayat Raj Institutions during the year 2012-13 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 March 2013 have also been included, wherever necessary.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.