

## PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapter-1 of this report indicates auditee profile, authority for audit, planning and conduct of audit, organisational structure of the offices of the Principal Accountant General (C&CA) and Accountant General (WF&RA) and response of the Departments to the draft paragraphs. Highlights of audit observations included in this report have also been brought out in this Chapter.
3. Chapter-2 deals with the findings of performance audit while Chapter-3 covers audit of transactions in various departments including the Public Works and Water Resources Departments, Autonomous Bodies, *etc.*, Chapter-4 comments on functioning of Government Department(s).
4. The Reports containing points arising from audit of the financial transactions relating to Zilla Panchayats, 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 2009-10 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 2009-10 have also been included, wherever necessary.