

PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
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 (W&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 the performance audit while Chapter-3 covers audit of transactions in various departments and Chapter-4 comments on functioning of Government Department(s).
4. The Reports containing (a) observations on the finances of the State Government, (b) observations arising out of audit of Statutory Corporations, Boards and Government Companies and (c) observations on revenue receipts of the State Government are being presented separately.
5. The cases mentioned in this Report are among those which came to notice in the course of test-audit of accounts for 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.