

## • PREFACE •

**T**his Report has been prepared for submission to the Governor under Article 151 of the Constitution.

Chapter 1 of this report indicates audited entity profile, authority for audit, planning and conduct of audit, organisational structure of office of the Principal Accountant General (Civil Audit) and response of the Departments to the draft paragraphs. Significant audit observations included in this report have also been brought out in this Chapter.

Chapter 2 deals with the findings of performance audit while Chapter 3 covers audit of transactions in various departments including autonomous bodies. Chapter 4 includes a report on the CCO based audit of Horticulture and Food Processing Department.

The cases mentioned in this 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 period subsequent to 2010-11 have also been included, wherever necessary.