## **Preface**

This Report has been prepared for submission to the Lieutenant Governor under Article 151(2) of the Constitution of India.

Chapters 1 and 2 of this Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2012.

Chapter 3 on 'Financial Reporting' provides an overview and the status of the State Government's compliance with various financial rules, procedures and directives during the current year.

The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the report on State Revenue Receipts containing observations on Revenue Receipts are presented separately.