

## PREFACE

*This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.*

*The report, covering the year 2011-12, contains significant results of the **performance** audit and audit of transactions in various departments and audit of Public Sector undertakings of the Government of Meghalaya under the Social, Economic and General Sectors. However, Audit observations on revenue receipts of the Government of Meghalaya are excluded and covered in the Report on Revenue Sector.*

*The cases mentioned in this Report are among those which came to notice in the course of test audit (2012-13) of accounts for the year 2011-12 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2011-12 have also been included wherever necessary.*

*Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.*