

Preface

1. This Report on the audit of expenditure incurred by the Government of West Bengal has been prepared for submission to the Governor under Article 151 of the Constitution.
2. This Report covers significant matters arising out of the Compliance and Performance Audit of various Departments and Autonomous Bodies under the General and Social Sector.
3. The Report starts with an introductory Chapter outlining the profile of audited entities, audit mandate, planning and extent of audit and profile of the General and Social Sector Departments under the audit jurisdiction of Principal Accountant General (General & Social Sector Audit), West Bengal. Chapter 2 of the Report covers Performance Audit, while Chapter 3 discusses significant findings emerging from Compliance Audit. Chapter 4 includes the findings arising out of the Chief Controlling Officer based audit of Backward Classes Welfare Department.
4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 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 2011-12 have also been included wherever necessary.
5. Audit observations on the Annual Accounts of the Government, Economic Sector Departments, Revenue Receipt of the State Government and statutory Corporations/Government Companies would form part of separate volumes of Reports, namely Report on the State Finances, Report on Economic Sector, Revenue Receipts Report and Commercial Audit Report respectively. Besides above, one report on District centric Audit of Malda is being published separately as a stand-alone volume.