

## 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 audits of various departments and autonomous bodies under the General and Social sector Departments.
3. The Report starts with an introductory Chapter outlining the profile of audited entities, audit mandate, planning and extent of audit and the status of fiscal operations of the Government of West Bengal. Chapter 2 of the Report covers Performance Audit, while Chapter 3 discusses significant findings emerging from Compliance Audits. Chapter 4 includes audit findings on the working of Technical Education & Training 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 2012-13 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 2012-13 have also been included wherever necessary.
5. Audit observations on the Finance Accounts and Appropriation Accounts of the Government, Economic Sector Departments, Revenue Receipt of the State Government and Statutory Corporations/ Government Companies are presented through separate Reports.