

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 one year period 2012-13, contains significant results of the compliance and performance audit of the Departments of the Government of West Bengal under the Economic and Revenue Services, including Finance Department, Excise Department, Land and Land Reforms Department and Transport Department.

The cases mentioned in this Report are among those which came to notice in course of test audit (2012-13) of accounts for the period 2012-13 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 2012-13 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.

Chapter I of this Report covers trend of revenue receipts, response of the departments/Government towards audit, analysis of the mechanism for dealing with the issues raised by audit, audit planning and results of audit.