



Preface

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The Report of the Comptroller and Auditor General (CAG) of India for the period ended March 2023 (Performance and Compliance Audit - Civil) has been prepared for submission to the Governor of Jharkhand under Article 151 of the Constitution of India.

The Report contains significant results of audit of Government departments of Jharkhand. The instances mentioned in this Report are among those which came to notice in the course of test audit for the period 2022-23 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports. Instances relating to the period subsequent to 2022-23 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards and Regulations on Audit and Accounts issued by the Comptroller and Auditor General of India.

