

PREFACE

This Report for the period ended March 2023, has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

The Report contains significant results of audit of SPSEs under Departments of the Government of West Bengal.

The instances mentioned in this Report are 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 the previous Audit Reports. Matters relating to the period subsequent to 2022-23 have also been included, wherever pertinent.

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