

## *Preface*

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. The Report contains findings on performance audit and audit of transactions in various Civil departments including public works, irrigation and public health engineering departments, audit of stores and stock and audit of autonomous bodies.
3. Consequent upon restructuring of Audit offices on Sectoral basis, this Report is prepared in three chapters dealing with Social, Economic and General Sectors.
4. The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts, audit observations on Statutory Corporations, Boards and Government Companies and Revenue Receipts are presented separately.
5. 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 considered necessary.
6. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India and also as per the auditing standards of the International Organisation of Supreme Audit Institutions.