

## PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapter-1 of this report indicates auditee profile, authority for audit, planning and conduct of audit, organisational structure of the office of the Principal Accountant General (E&RSA) and responses of the departments to the draft paragraphs. Highlights of audit observations included in this report have also been brought out in this Chapter.
3. Chapter-2 covers audit of transactions and Chapter-3 covers Chief Controlling Officer based audit of a department.
4. The Report covers significant matters arising out of the compliance and performance audits of Economic Sector departments including Autonomous Bodies. The Reports containing points arising from audit of the financial transactions relating to General and Social Sector departments, Local Bodies, Statutory Corporations & Government Companies and Revenue Receipts are presented separately.
5. The cases mentioned in the 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 periods subsequent to 2011-12 have also been included, wherever necessary.