## **PREFACE**

- 1. This Report has been prepared for submission to the Governor of the State of Haryana under Article 151 of the Constitution of India.
- 2. Chapter-I of this Report covers auditee profiles, authority for audit, planning and conducting of audit and responses of the departments to draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this chapter.
- 3. Chapter-2 deals with the findings of performance audit of Kurukshetra University, the Forest Department and District Jind. Chapter-3 covers audit of transactions in various departments, autonomous bodies, local bodies, etc. Chapter-4 includes comments on the functioning of the Animal Husbandry and Dairying Department.
- 4. Audit observations on matters arising from the examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2011 are presented separately.
- 5. The Report containing the observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.
- 6. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts for the year 2010-11 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 2010-11 have also been included, wherever necessary.

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Audit Report No.2 (Civil) for the year ended 31 March 2011