

PREFACE

This Report has been prepared for submission to the Governor under Article 151 of the Constitution.

Chapters-I and II of this Report respectively contain Audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2012.

Chapter-III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

Audit observations on matters arising from performance reviews and audit of transactions in various departments including the Public Works Department, audit of revenue receipts and departmentally run commercial undertakings for the year ended 31 March 2012 are included in a separate Report.

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