

Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. Chapter-I of this Report indicates audited entity profile, authority for audit, planning and conduct of audit and organisational structure of the office of the Accountant General (Economic and Revenue Sector Audit). The Report includes the audit findings in respect of the departments falling under Economic Sector and responses of the respective departments to the audit observations. Highlights of audit observations included in this Report have also been brought out in this Chapter.
3. Chapter-II covers thematic audit paragraphs and Chapter-III covers audit of transactions.
4. The Report covers significant matters arising out of the thematic audit of Economic Sector departments. The Reports containing points arising from audit of the financial transactions relating to General and Social Sector departments, Local Self Governing Institutions, Statutory Corporations 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 included in the previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.