

## Preface

1. This Audit Report on the Government of West Bengal, covering the activities of the Economic Sector (excluding State Government Companies and Statutory Corporations), has been prepared for submission to the Governor under Article 151 of the Constitution of India. Audit findings on State Government Companies and Statutory Corporations have been covered separately in the Audit Report (Public Sector Undertakings).
2. This Report contains the results of one Performance Audit on the working of the Forest department (Chapter 2) and Compliance Audit observations of various departments (Chapter 3).
3. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2012-13, 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 2012-13 have also been included, wherever necessary.
4. Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.