

## P r e f a c e

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

Chapters 1 and 2 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 2013. Information has also been obtained from the Government of West Bengal, wherever necessary.

Chapter 3 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.

Findings of performance and compliance audits in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the observations on Revenue receipts are being presented in separate reports.