

PREFACE

1. This Report has been prepared for submission to the Governor of Jharkhand under Article 151 of the Constitution of India.
2. Chapter I of this report describes the auditee profile, the authority for audit, planning and conduct of audit, the organisational structure of the office of the Principal Accountant General (Audit), Jharkhand and the response of the departments to the draft paragraphs. Highlights of audit observations included in this report have also been brought out in this report.
3. Chapter II deals with the findings of performance audit in the Rural Development, Home (Jail), Cabinet (Vigilance) departments along with a district-centric audit of Hazaribag District. Chapter III deals with the findings of transaction audit in various departments. Chapter IV deals with the comments arising from Chief Controlling Officer-based audit of the Building Construction Department.
4. Chapter V contains observations arising out of audit of Government Companies and Statutory Corporations. Audit of accounts of Government Companies is conducted by the Comptroller and Auditor General of India under the provisions of Section 619 of the Companies Act, 1956.
5. Reports containing (a) observations on finances of the State Government and (b) observations on revenue receipts are being presented separately.
6. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2010-11 as well as those which had come to notice in the earlier years but could not be included in the previous Reports. Matters relating to the period subsequent to 2010-11 have also been included, wherever necessary.