

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.

The Report, covering the year 2011-12, contains significant results of the compliance audits and performance audits of the Departments of the Government of Madhya Pradesh under General and Social (Non-PSUs) Sectors including Departments of Public Health and Family Welfare, Tribal Welfare, Education, Jail and Correctional Services, Panchayati Raj and Rural Development. However, Departments under the Economic and Revenue Sectors are excluded and covered in the Report on the Economic and Revenue Sectors.

The cases mentioned in the 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 came to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.

Chapter 1 of this report narrates the planning and extent of audit, responses of the departments to draft paragraphs and Audit Reports and provides a synopsis of significant audit observations included in this Report. Chapter 2 deals with the findings of Performance Audit on Management of Jails in Madhya Pradesh and Mahatma Gandhi National Rural Employment Guarantee Scheme, while Chapter 3 contains findings on Chief Controlling Officer based audit of the Public Health and Family Welfare Department and Department of Culture. Chapter 4 deals with audit findings of compliance audit in various Departments.