

## 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 contains significant results of the compliance audits and performance audits of the Departments of the Government of Jharkhand under the General, Social and Economic (Non-PSU) Sectors.

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 audits of selected schemes/projects, while Chapter 3 contains observations arising out of District centric audit of Palamu. Chapter 4 deals with findings on Chief Controlling Officer based audit of the Animal Husbandry and Fisheries Department and Chapter 5 deals with audit findings of compliance audit in various Departments.

The Reports containing observations on finances of the State Government, observations on the entities under revenue sector and observations on Public Sector Undertakings are being presented separately.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts for the year 2011-12, as well as those which had come to notice in the 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.