

PREFACE

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

Chapter I and Chapter II 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 2012. Information has also been obtained from the Government of Uttar Pradesh, wherever necessary. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the year 2011-12.

The Report containing the findings of performance audit and audit of transactions in various Departments and observations arising out of audit of Revenue Receipts, Statutory Corporations, Boards and Government Companies are being presented separately.