

## **Preface**

This Report on General and Social Sector for the year ended March 2014 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India.

This Report contains significant results of the performance audit and compliance audit of departments and autonomous bodies of the Government of West Bengal under the General and Social Sector including Correctional Administration, Finance, Judicial, Health & Family Welfare, Higher Education, Home, Information & Cultural Affairs, Land & Land Reforms, Minorities Affairs & Madrasah Education, Panchayat & Rural Development, Public Health Engineering, School Education, Urban Development and Women & Child Development and Social Welfare Departments. However, Backward Classes Welfare, Civil Defence, Planning, Disaster Management, Fire & Emergency Services, Food & Supplies, Housing, Labour, Law, Mass Education Extension & Library Services, Municipal Affairs, Parliamentary Affairs, Personnel & Administrative Reforms, Refugee Relief & Rehabilitation, Self Help Group & Self Employment, Sports, Statistics & Programme Implementation, Technical Education & Training and Youth Services Departments are not covered in this report on General and Social Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.