## **Preface**

This Report on General and Social Sector for the year ended March 2017 has been prepared for submission to the Governor of West Bengal under Article 151 of the Constitution of India for being laid before the Legislative Assembly of West Bengal.

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, Food & Supplies, Finance, Health & Family Welfare, Home (Police), Judicial, Minorities Affairs & Madrasah Education, Panchayat & Rural Development, Public Health Engineering, School Education, Urban Development & Municipal Affairs and Women & Child Development and Social Welfare Departments.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2016-17 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 2016-17 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.