

## PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. Chapter-I of this Report indicates audited entity profile, authority for audit, planning and conduct of audit, organisational structure of the office of the Accountant General (General and Social Sector Audit) and responses of the departments to the performance audits and compliance audit paragraphs. Highlights of audit observations included in this report have also been brought out in this Chapter. Chapter-II contains the findings of performance audits on Inner Layer Security of the coast of Gujarat State, Management of Bio-Medical Waste in Government-sector hospitals and implementation of Integrated Child Development Services. Chapter-III deals with the findings of compliance audit in Health and Family Welfare Department, Home Department and Social Justice and Empowerment Department.
3. The Report covers significant matters arising out of the performance audits and compliance audit of General and Social Sector departments. The Reports containing points arising from audit of financial transactions relating to Economic Sector departments, Local Bodies, Revenue Receipts, Statutory Corporations and Government Companies are being presented separately.
4. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.