

## PREFACE

This Report for the year ended 31 March 2017 has been prepared for submission to the Governor of the State of Gujarat under Article 151 of the Constitution of India. This Report contains three Chapters.

This Report relates to audit of the Social and General Sectors of the Government departments conducted under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts, 2007 issued thereunder by the Comptroller and Auditor General of India. This Report is required to be placed before the State Legislature under Article 151 (2) of the Constitution of India.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2016-17 as well as those, which came to notice in earlier years, but could not be reported in the previous Audit Report; 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 (March 2002) issued by the Comptroller and Auditor General of India.