

PREFACE

This Report for the year ended 31 March 2017 has been prepared for submission to the Governor of the State of Gujarat.

This Report relates to Audit of receipts and expenditure of the Local Bodies in Gujarat conducted under provisions of the Comptroller and Auditor General (Duties, Power and Conditions of Service) Act, 1971 and read with proviso of Gujarat Panchayat Act, 1993, Gujarat Provincial Municipal Corporations Act, 1949 and Gujarat Municipalities Act, 1963, as amended on 04 April 2011 which empowers the Comptroller and Auditor General of India to conduct Audit of the accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs), and submit such Audit Report to the State Government for its placement in the State Legislature.

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.

