

## **Preface**

This Report on General and Social Sector for the year ended March 2019 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 the Departments of the Government of West Bengal under the General and Social Sector including Higher Education, Fire & Emergency Services, Health & Family Welfare, Home & Hill Affairs, Judicial, Panchayats & Rural Development, Personnel & Administrative Reforms and Urban Development & Municipal Affairs.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2018-19 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 2018-19 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.