

## **PREFACE**

This Report for the year ended March 2019 has been prepared for submission to the Governor of Gujarat under Article 151 of the Constitution of India.

The Report contains significant findings of audit of the Departments under Economic Sector and of the Receipts and Expenditure of major Revenue earning Departments under Revenue Sector under the provisions of the Comptroller and Auditor General of India'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 among those, which came to notice in the course of test audit for the period 2018-19 as well as those which had come to notice in earlier years, but could not be reported in 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.

