

## **PREFACE**

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of the State of Tamil Nadu under Article 151 of the Constitution of India.

The report has been prepared in two parts. Part-A contains significant findings of audit of Receipts and Expenditure of major revenue earning departments of Commercial Taxes and Registration, Home (Prohibition and Excise), Home (Transport-Motor Vehicles Tax), Land Revenue, Geology and Mining and Electricity Taxes under Revenue Sector.

Part-B contains significant results of audit of the Departments of Agriculture; Animal Husbandry, Dairying and Fisheries; Environment and Forests; Handlooms, Handicrafts, Textiles and Khadi; Highways and Minor Ports; Industries; Information Technology; Micro, Small and Medium Enterprises; Public Works and Tourism.

The instances mentioned in this Report are those, which came to notice in the course of test audit during 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. The instances relating to the period subsequent to 2018-19 have also been included, wherever necessary.

This audit was conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.