

Preface

This Report of the Comptroller and Auditor General of India (C&AG) for the year ended 31 March 2019 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India.

This Report deals with the results of audit of Government Companies and Statutory Corporations for the year ended 31 March 2019. This Report also contains significant findings of audit of Receipts and Expenditure of major Revenue earning departments under Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The accounts of Government Companies are audited by the C&AG under the provisions of the Section 143 of the Companies Act, 2013. The accounts certified by the Statutory Auditors (Chartered Accountants) appointed by the C&AG under the Companies Act, are subject to supplementary audit by officers of the C&AG and the C&AG gives their comments or supplements the reports of the Statutory Auditors. In addition, the Government Companies are also subject to test audit by the C&AG. The audit of Statutory Corporations is governed by their respective legislations.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period April 2018 to March 2019 as well as those which came to notice in the earlier years, but could not be reported in the previous Audit Reports. Matters relating to the period subsequent to March 2019 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the C&AG.

