

## P R E F A C E

1. This Report on the audit of expenditure (Economic Sector) incurred by the Government of Maharashtra has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution of India.
2. Chapter I of this Report covers auditee profile, authority for audit, planning and conducting of audit and responses of the departments to draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this chapter.
3. Chapter II contains findings on the District-centric audit of Washim. Chapter III deals with the findings of transaction audit.
4. Audit observations on matters arising from the examination of Finance and Appropriation Accounts of the State Government for the year ended 31 March 2012 are presented separately.
5. The Report containing observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Reports containing observations on General and Social Sector, Revenue Sector and Social Sector (Rural Development and Water Conservation and Urban Development Departments) are presented separately.
6. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.