

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution of India for being laid before the State Legislature.

This Report contains significant results of the performance audit and compliance audit of the departments of the Government of Maharashtra under economic services (Revenue Sector). The results of audit of Sales Tax Department, Relief and Rehabilitation Department, Urban Development Department, Transport Department, State Excise Department and Finance Department have been included in the report.

The cases mentioned in this Report are among those which came to notice in the course of test audit of records during the year 2013-14 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2013-14 have also been included wherever necessary.

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