

Preface

This Report has been prepared in accordance with the Performance Auditing Guidelines 2014 and the Regulations on Audit and Accounts, 2007 of the Comptroller and Auditor General of India for submission to the President of India under Article 151 of the Constitution.

With the objective of introducing uniform procedures and processes in relation to land management in major ports, guidelines were issued in 1995 by the Ministry of Shipping, which were revised subsequently in 2004, 2010 and 2014. This performance audit was conducted with a view to examining the clarity in the policy guidelines and also on the impact of their application across the ports.

Audit wishes to acknowledge the cooperation received from the ports and the Ministry of Shipping at each stage of the audit process.