

PREFACE

1. This Report for the year ended 31 March 2014 has been prepared for submission to the Governor of the State of Maharashtra.
2. The Report contains significant results of the Performance Audit and Compliance Audit of the Urban Local Bodies under the Urban Development Department and Panchayati Raj Institutions under the Rural Development and Water Conservation Department of the Government of Maharashtra.
3. The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years but, could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.
4. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.