

## *Preface*

*This Report for the year ended 31 March 2014 has been prepared for submission to the Governor of Meghalaya under Article 151 of the Constitution of India.*

*This Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Meghalaya under the Revenue Sector including Sales Tax, State Excise, Stamps & Registration, Transport, Forests & Environment and Mining & Geology Departments.*

*The instances mentioned in the Report are those which came to notice in the course of test audit of records during the year 2013-14 as well as those which came to notice in earlier years, but could not be included in the previous Audit Reports. Instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.*

*The audit have been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.*