

## **PREFACE**

This Report for the year ended 31 March 2017 has been prepared for submission to Government of Maharashtra under the CAG's DPC Act, 1971.

This Report contains significant results of the audit of the Panchayati Raj Institutions and Urban Local Bodies in the State including the Departments concerned conducted under provisions of the Comptroller and Auditor General of India (Duties, Power and Conditions of Service) Act, 1971 read with proviso of Section 142A of The Maharashtra Zilla Parishads and Panchayat Samitis Act, 1961 and entrustment of Audit of Local Bodies by the State Government in October 2002 and March 2011.

The issues noticed in the course of test audit for the period 2016-17 as well as those issues which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2016-17 have also been included, wherever necessary.

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