

## Preface

This report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of the State of Maharashtra under Article 151 of the Constitution of India.

This report relates to audit of the economic and revenue sectors of the Government departments conducted under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and Regulations on Audit and Accounts, 2007 issued thereunder by the Comptroller and Auditor General of India. This report is required to be placed before the State Legislature under Article 151 (2) of the Constitution of India.

The instances mentioned in this report are those, which came to notice in the course of test audit for the period 2018-19 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 2018-19 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards (March 2017) issued by the Comptroller and Auditor General of India.