

Preface

This report of the Comptroller and Auditor General of India for the year ended 31 March 2023 has been prepared for submission to the Governor of the State of Maharashtra under Article 151 of the Constitution of India for it to be laid before the Legislature of the State.

This report contains significant audit findings of the performance and compliance audit of the State Government Departments and Autonomous Bodies 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, 2020 issued thereunder by the Comptroller and Auditor General of India.

The instances mentioned in this report are those, which came to notice in the course of test audit for the year 2022-23 as well as those which came to notice in earlier years, however, could not be reported in the previous audit reports; instances relating to the period subsequent to 2022-23 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.