

## PREFACE

The State Finances Audit Report has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution.

**Chapter I** of this Report contains the basis and approach to State Finances Audit Report, structure of the Report, structure of Government Accounts, budgetary processes, trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/deficit, etc.

**Chapters II & III** of the Report contains audit findings on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2024. Information has been obtained from Government of Maharashtra, wherever necessary.

**Chapter IV** on 'Quality of Accounts & Financial Reporting Practices' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during 2023-24.

The Reports of the Comptroller and Auditor General of India (C&AG) containing the findings of Performance Audit and Compliance Audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.

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