

PREFACE

1. This Report of the Comptroller and Auditor General of India containing the performance audit of 'Management of Co-operative Sugar Factories in Maharashtra' has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution.
2. The audit was conducted through a test-check of records (March – September 2007) of the Co-operation and Marketing Department, office of the Commissioner of Sugar, its regional offices, co-operative sugar factories and the Maharashtra Pollution Control Board, covering the period 2001-06. Matters relating to the period prior to and subsequent to the period 2001-06 have also been included, wherever necessary.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.