

PREFACE

1. This Report has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution of India.
2. Chapter I is an overview of the State alongwith the targets and achievements of the Fiscal parameters.
3. Chapters II and III of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2021. Information has also been obtained from the Government of Maharashtra, wherever necessary.
4. Chapter IV on 'Quality of Accounts and Financial Reporting Practices' provides an overview and status of the State Government's compliance with various rules, procedures and directives relating to financial reporting during the current year.
5. The Reports containing the findings of Performance Audits and audit of transactions in various Departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.