

Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.

The Report, covering the year 2011-12, contains significant results of the compliance audits and performance audits of the Departments of the Government of Chhattisgarh under the General, Social and Economic (Non-PSUs) Sectors.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which came to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.

Chapter 1 of this report narrates the planning and extent of audit, responses of the departments to draft paragraphs and Audit Reports and provides a synopsis of significant audit observations included in this Report. Chapter 2 deals with the findings of Performance Audits of selected schemes/projects, while Chapter 3 contains findings on Chief Controlling Officer based audit of the Horticulture and Farm Forestry Department and Public Health Engineering Department. Chapter 4 deals with audit findings of compliance audit in various Departments.