

PREFACE

This Report for the year ended 31 March 2016 has been prepared for submission to the Governor of the State of Chhattisgarh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audits and compliance audits of the Departments of the Government of Chhattisgarh under the General, Social and Economic Sectors.

The instances mentioned in the Report are those, which came to notice in the course of test audit for the period 2015-16 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances relating to the period subsequent to 2015-16 have also been included, wherever necessary.

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