

Preface

This Report of Government of Chhattisgarh for the year ended 31 March 2019 has been prepared for submission to the Governor of Chhattisgarh for being laid before the State Legislature. This Report contains two parts:

Part-I deals with the results of audit of Departments of Government of Chhattisgarh under General, Social and Economic Sectors for being laid before the State Legislature under Article 151 of the Constitution of India. It contains significant results of Performance Audit findings of the Departments of Panchayat and Rural Development, Public Works and Women and Child Development and Compliance Audit findings of Water Resources Department of the Government of Chhattisgarh.

Part-II deals with the results of audit of Public Sector Undertakings of Government of Chhattisgarh for being laid before the State Legislature under Section 19(A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. The accounts of the Government Companies are audited by the Comptroller and Auditor General of India (CAG) under Section 143 of the Companies Act, 2013. Reports in relation to the accounts of a Government Company or Corporation are submitted to the Government by the CAG for laying before the Legislature of Chhattisgarh. The audit arrangements of Statutory Corporations are prescribed under the respective Acts through which the Corporations are established.

The information in this Report is based on the audited / provisional accounts of the PSUs and the information furnished by them for the years for which the accounts were in arrears. The impact of finalization/ revision, if any, of the accounts by the PSUs would be reflected in the future reports.

The instances mentioned in this report are those which came to notice in the course of test audit during the period 2017-19, 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 2017-19 have also been included, wherever necessary.

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