

PREFACE

This Report of Government of Chhattisgarh for the year ended 31 March 2022 has been prepared for submission to the Governor of Chhattisgarh for being laid before the State Legislature under Article 151 of the Constitution of India. This Report contains three parts:

Part-I deals with the results of audit of expenditure of the departments of Government of Chhattisgarh under General, Social and Economic Sectors. It contains significant results of Performance Audit of Urban Administration and Development Department and Compliance Audits of Water Resources Department (WRD); Agriculture Development, Farmer Welfare and Biotechnology Department; Skill Development, Technical Education and Employment Department, Forest Department and Public Works Department of the Government of Chhattisgarh.

Part-II of this Report contains significant results of the Compliance Audit of the Revenue Sector department *viz.*, State Tax Department of the Government of Chhattisgarh.

Part-III deals with the results of Compliance 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 instances mentioned in this report are those which came to notice in the course of test audit during the period 2021-22, 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 2021-22 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.