

PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2024 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.

The Report contains the significant results of Performance Audit on 'Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme in Chhattisgarh' covering the period 2019-20 to 2023-24.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period from 2019-20 to 2023-24 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; matters subsequent to the year 2023-24 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.