

## PREFACE

This Performance Audit Report for the year ended 31 March 2011 containing the results of the Performance Audit on “Assessment, Levy and Collection of Major and Minor Mineral Receipts” of Government of Chhattisgarh has been prepared for submission to the Governor under Article 151 (2) of the Constitution of India.

The audit of non-tax mining receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971.

The cases mentioned in this Report are among those which came to notice in the course of test-audit of records of the selected units during the year 2011-12, as well as those noticed in earlier years but which were not included in the previous Reports.