

PREFACE

This Report for the year ended 31 March 2013 has been prepared for submission to the Governor under Article 151 (2) of the Constitution.

Part A of this Report presents the results of audit of receipts of Commercial Tax, Stamps and Registration Fee, Land Revenue, Taxes on Vehicles, State Excise and Other Non-tax Receipts.

Part B of this Report presents observations arising out of audit of Chhattisgarh State Compensatory Afforestation, Management and Planning Authority (CAMPA) which highlights the audit findings on the receipts into CAMPA, diversion of forest land and expenditure from State CAMPA. We also present illustrative cases of irregular, avoidable and unfruitful expenditure of the Forest Department.

The cases mentioned in this Report include those that came to notice in the course of test audit of records during the year 2012-13 as well as those which had been noticed in earlier years but could not be included in the previous Reports.