

PREFACE

This Report for the year ended March 2014 has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Chhattisgarh under the Revenue Sector including Commercial Tax Department, State Excise Department, Land Revenue Department, Transport Department, Mineral Resources Department and Forest Department. However, Departments relating to Economic, General and Social Services sectors are excluded and covered in the Report on General, Social and Economic (Non-PSUs) Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.