

PREFACE

This Report of the Comptroller and Auditor General of India for the year ending 31st March 2020 has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution of India, for being laid before the Legislature of the State.

The Report contains significant results of Performance Audit on 'Implementation of 74th Constitutional Amendment Act in Chhattisgarh', covering the period 2015-16 to 2019-20.

The instances mentioned in this Report are among those which came to notice in the course of test audit.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.