

PREFACE

This Report has been prepared for submission to the Governor of Chhattisgarh under Article 151 of the Constitution of India for being laid before the State Legislature.

Chapter I of this Report contains the basis, approach and structure of the Report, structure of Government Accounts, budgetary processes, compliances with Chhattisgarh State Fiscal Responsibility and Budget Management (CGFRBM) Act targets, trends in key fiscal parameters like revenue surplus/deficit, fiscal surplus/deficit, *etc.* and fiscal correction path.

Chapters II and III of the Report contain audit findings on matters arising from an examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2023. Information has been obtained from the Government of Chhattisgarh, wherever necessary.

Chapter IV on ‘Quality of Accounts & Financial Reporting Practices’ provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.

Chapter V discusses the financial performance of Chhattisgarh State Public Sector Undertakings (PSUs) and results of oversight role of Comptroller and Auditor General of India (CAG) through monitoring the performance of statutory Auditors and supplementary audit of accounts of PSUs. Audit Reports in relation to the accounts of a Government Company or Corporation are submitted to the Government by the CAG for laying before the Legislature of Chhattisgarh under the provisions of Section 19A of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Services) Act, 1971 (as amended).

The Reports containing the findings of Performance Audit and Compliance Audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.

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