

Preface

This Report of the Comptroller and Auditor General of India for the period April 2016 to March 2021 has been prepared for submission to the Governor of the State of Punjab under Article 151(2) of the Constitution of India.

The Report contains the results of performance audit on Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme in Punjab in terms of State's performance in achieving the objectives of the scheme on the basis of National Rural Employment Guarantee Act 2005, Operational Guidelines, 2013 and Master Circulars issued by Government of India for respective years.

The instances mentioned in this Report are those, which came to the notice in the course of test audit for the period April 2016 to March 2021 as well as those which came to notice in earlier years. The findings of Performance Audit on "Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme" printed in the Comptroller and Auditor General of India's Audit Report for the year ended March 2012 was also evaluated with reference to outcomes of Public Accounts Committee meeting held in September 2014, May and November 2016 have also been included, wherever necessary.

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

