

Preface

This Report of the Comptroller and Auditor General of India for the period ended March 2023 has been prepared for submission to the Governor of Punjab under Article 151(2) of the Constitution of India.

The Report contains significant results of the Performance Audit and Compliance Audit of the Departments/Autonomous Bodies of Government of Punjab.

The instances mentioned in this Report are those which came to notice in the course of test audit done for the period 2022-23 as well as those which came to notice in earlier years but could not be reported in previous Audit Reports; and instances relating to the period subsequent to 2022-23 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.