

## **Preface**

This Report for the period ended March 2023 has been prepared for submission to the Governor of the State of Punjab under CAG's DPC Act, 1971.

The Report contains significant results of the audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State.

The issues noticed in the course of test audit for the period 2022-23 as well as those issues which came to notice in earlier years, but could not be dealt with in the previous Reports, 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.