

**Chapter-IX**  
**Sustainable Development Goal-3**



## Chapter-IX

### Sustainable Development Goal-3

The Sustainable Development Goals (SDG) evolved from the Millennium Development Goals (MDG). The MDGs were a set of eight international development goals with 18 quantifiable targets for the year 2015 set by the Millennium Summit of the United Nations in 2000. MDGs were the first Global attempt at establishing measurable goals and targets on key challenges facing the world within a single framework and galvanised countries and communities into action.

The Sustainable Development Goals, 2030 Agenda was adopted by the United Nations General Assembly in September 2015 to set out a vision for a world free of poverty, hunger, disease and want which came into effect from 1 January 2016 and goals were to be achieved by 2030. There are 17 SDGs (SDG-1 to SDG-17) and 169 targets for sustainable development. India is committed to 2030 Agenda and SDGs were to be taken as key contours of envisioning development up to local level.

SDG-3 seeks to ensure health and well-being for all, at every stage of life. The Goal addresses all major health priorities, including reproductive, maternal and child health; communicable, non-communicable and environmental diseases; universal health coverage; and access to safe, effective, quality and affordable medicines and vaccines. There are 28 Global Indicators covering 13 Global Targets. In India, National Institution for Transforming India (NITI) Aayog is responsible for overall coordination of the SDGs and the Ministry of Statistics and Programme Implementation (MoSPI) is responsible for formulation of the National Indicator Framework (NIF) to monitor the SDGs.

Punjab Vision Document, 2030 was circulated (November 2018) by the State Government to achieve Sustainable Development Goals. To implement Punjab Vision, 2030, the State Government established (August 2019) the Sustainable Development Goals Coordination Centre (SDGCC) under the Planning Department in collaboration with the United Nations Development Programme (UNDP). The Coordination Centre is meant to work as a resource and knowledge hub, a think tank and a monitoring post for the Government of Punjab (GoP). It will facilitate the planning and implementation process of the Punjab Vision, 2030 in the State.

## **9.1 Formulation of State Indicator Framework and District Indicator Framework**

To monitor and measure the progress of SDGs, the State Government had to formulate State Indicator Framework (SIF) and District Indicator Framework (DIF) in consultation with the NITI Aayog. The State Governments have been given flexibility to develop their own indicators taking into consideration local priorities to monitor SDGs and NIF will serve as a basis.

A brief description of the thirteen targets under SDG-3 is given below:

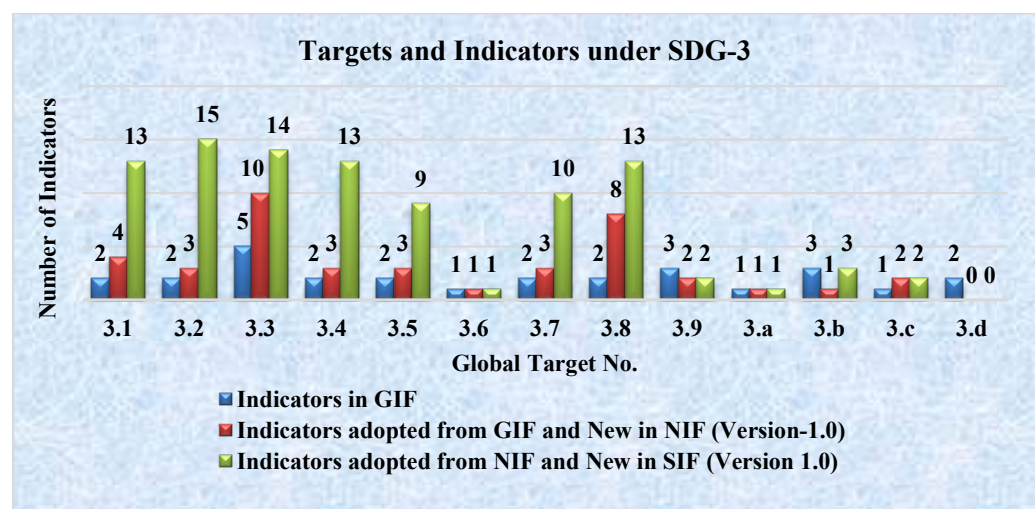
<b>Target No.</b>	<b>Brief description</b>
3.1	By 2030, reduce the global maternal mortality ratio to less than 70 per 1,00,000 live births
3.2	By 2030, end preventable deaths of new-borns and children under 5 years of age, with all countries aiming to reduce neonatal mortality to at least as low as 12 per 1,000 live births and under-5 mortality to at least as low as 25 per 1,000 live births
3.3	By 2030, end the epidemics of AIDS, tuberculosis, malaria and neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases
3.4	By 2030, reduce by one-third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being
3.5	Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol
3.6	By 2020, halve the number of global deaths and injuries from road traffic accidents
3.7	By 2030, ensure universal access to sexual and reproductive health-care services, including for family planning, information and education, and the integration of reproductive health into national strategies and programmes
3.8	Achieve universal health coverage, including financial risk protection, access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all
3.9	By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water and soil pollution and contamination
3.a	Strengthen the implementation of the World Health Organisation Framework Convention on Tobacco Control in all countries, as appropriate
3.b	Support the research and development of vaccines and medicines for the communicable and non-communicable diseases that primarily affect developing countries, provide access to affordable essential medicines and vaccines, in accordance with the Doha Declaration on the Trade-Related Aspects of Intellectual Property Rights (TRIPS) Agreement and Public Health, which affirms the right of developing countries to use to the full the provisions in the Agreement on TRIPS regarding flexibilities to protect public health, and, in particular, provide access to medicines for all
3.c	Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries, especially in least developed countries and small island developing States
3.d	Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks

Audit noticed the following from a comparative analysis (*Appendix 9.1*) of the indicators for 13 targets by scrutinising Global Indicators Framework (GIF), National Indicators Framework (NIF) and State Indicators Framework (SIF):

- i. There are 28 Global Indicators and 41 National Indicators covering all 13 targets under SDG-3 as per NIF (Version 3.0). In Punjab, the State Indicator Framework (SIF) was formulated in October 2021 based on NIF (Version 1.0) which consisted of 41 National Indicators covering 12 targets<sup>1</sup>. The State adopted all 41 NIF Indicators covering 12 targets in its SIF (Version 1.0).
- ii. In addition, 55 Punjab Specific Indicators were formulated covering eight out of 12 targets under SDG-3. No State-specific indicator was developed for target Nos. 3.6, 3.9, 3.a and 3.c at State level.
- iii. The District Indicator Framework describing relevant district-level indicators, data unit, periodicity, department concerned and proposed data source was not prepared. However, a District Baseline Report containing only baseline data on SDG indicators to assess the starting point on SDGs was prepared. The SDG District Baseline Report Punjab was published having 33 indicators. These 33 indicators cover eight out of 12 targets i.e. no indicator was developed for the remaining four targets i.e. target Nos. 3.5, 3.9, 3.a and 3.b.

The details of indicators adopted in the National Indicator Framework and State Indicator Framework from Global Indicator Framework are presented in the **Chart 9.1**.

**Chart 9.1: Status of indicators formulated/adopted for targets of SDG-3**



Sources: Global Indicator Framework, National Indicator Framework & State Indicator Framework

<sup>1</sup> Indicator under Target No. 3.d was not evolved in NIF Version 1.0.

In the absence of District Indicator Framework, achievement in the test-checked districts could not be assessed during audit.

The reply of the State Government was awaited (February 2024).

## **9.2 Sustainable Development Goals Index Reports**

SDG India Index Baseline Report, 2018 issued by NITI Aayog provides that the SDG Index can be useful to States/UTs in assessing their progress towards SDGs in the following ways:

- i. Support States/UTs to benchmark their progress: SDG India Index can help States/UTs to benchmark their progress against the national targets and performance of their peers to understand reasons for differential performance and devise better strategies to achieve the SDGs by 2030.
- ii. Support States/UTs to identify priority areas: SDG India Index will act as a tool to highlight the key areas on which the respective States/UTs need to invest and improve by enabling States/UTs to measure incremental progress.
- iii. Highlight data gaps related across SDGs: SDG India Index highlights the need to develop statistical systems at the National and State levels to increase the capacity and capability of data collection.

### **9.2.1 Status of Punjab SDG Index Reports**

The State Government published the first Punjab Sustainable Goals Index Analysis Report based on NITI Aayog's SDG India Index Report for the year 2020-21.

In the State, 55 Punjab Specific Indicators were developed, but these were not published in Punjab SDG Index Report 2020-21. Instead, 10 NIF indicators were published which had the same data sources<sup>2</sup> as of India SDG Index Report 2020-21 and National targets for 10 indicators were set as the State targets. Thus, it is merely a replication of India SDG Index Report 2020-21. Further, baseline figures of indicators were not mentioned in the SIF and hence, State's progress cannot be benchmarked against different indicators.

SDG District Baseline Report Punjab was published having 33 indicators for SDG-3 for which data sources were the information collected from the National reports such as National Family Health Survey (NFHS), Crime in India Report, Central Government Portals and departments concerned. SDGCC had not developed any mechanism for ensuring reliability of data being provided by the departments concerned. Ensuring reliability of data ensures genuineness of achievement against target.

The reply of the State Government was awaited (February 2024).

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<sup>2</sup> Health Management Information System of Ministry of Health and Family Welfare and Sample Registration System of Ministry of Home Affairs, GoI.

### 9.2.2 Partial publication of Indicators for SDG-3 in SDG Index Reports

The Global Indicator Framework for SDGs developed by the Inter-Agency and Expert Group on SDG Indicators (IAEG<sup>3</sup>-SDGs) comprises of 232 unique indicators (excluding duplicate and triplicate ones). Based on the level of methodological development and the availability of data, all these indicators have been classified into three tiers (Tier<sup>4</sup> I, II and III) to facilitate implementation. As of 30 November 2022, there were 25 indicators under Tier I, 3 under Tier II and zero under Tier III for SDG-3.

Tier-wise analysis of Indicators (*Appendix 9.1*) adopted in India SDG Index Report for Punjab and Punjab SDG Index Report out of GIF/NIF has been given in **Table 9.1**.

**Table 9.1: Tier-wise indicator for SDG-3**

Tier	No. of Indicators in GIF	NIF Indicators from GIF and New Indicators	NIF Indicators from GIF adopted in India SDG Index 2021	NIF Indicators from GIF adopted in Punjab SDG Index 2021	Remarks
I	25	14	8	8	8 indicators cover 8 targets (3.1, 3.2, 3.3, 3.4, 3.6, 3.7, 3.8 and 3.c)
					8 indicators cover 7 targets (3.1, 3.2, 3.3, 3.4, 3.6, 3.8 and 3.c)
II	3	0	0	0	No indicator covered
III	0	0	0	0	Not applicable
New (I & II)	--	27	2	2	2 indicators cover 2 differently defined targets (3.2 and 3.8)
<b>Total</b>	<b>28</b>	<b>41</b>	<b>10</b>	<b>10</b>	<b>10 indicators cover only 8 targets</b>
					<b>10 indicators cover only 7 targets</b>

Source: Global Indicator Framework, National Indicator Framework & State Indicator Framework

<sup>3</sup> Constituted by United Nations Statistical Commission and agreed upon at the 48<sup>th</sup> session of the United Nations Statistical Commission held in March 2017 and adopted by the General Assembly on 6 July 2017 (*A/RES/71/313*).

<sup>4</sup> Tier I: Indicator is conceptually clear, has an internationally established methodology and standards are available, and data are regularly produced by countries for at least 50 *per cent* of countries and of the population in every region where the indicator is relevant.

Tier II: Indicator is conceptually clear, has an internationally established methodology and standards are available, but data are not regularly produced by countries.

Tier III: No internationally established methodology or standards are yet available for the indicator, but methodology/standards are being evolved.

It is evident from **Table 9.1** and *Appendix 9.1* that:

- i) No indicator was published in India SDG Index for four Targets (3.5, 3.9, 3.a and 3.b) under SDG-3 i.e. indicators adopted for SDG-3 capture only eight out of the 12 SDG-3 targets due to non-availability of data at sub-national level i.e. State Level.
- ii) Punjab Sustainable Development Goals Index 2020-21 Report adopted 10 indicators for SDG-3 while it captures only seven targets out of 12.

Thus, it is evident that most Global Indicators and more than 50 *per cent* of NIF Indicators are under Tier I. These Tier-I Indicators are conceptually clear and have an internationally established methodology and standards, and data are also regularly produced by countries for at least 50 *per cent* of countries. However, Punjab published 10 Indicators covering only 7 out of 12 Targets. The performance of these indicators has been discussed in **Paragraph 9.4.1**.

Covering more numbers of indicators by managing data thereof will present a more detailed picture of achievement of the target concerned.

The reply of the State Government was awaited (February 2024).

### **9.3 Planning and mapping budget for SDG-3**

#### **9.3.1 Non-preparation of Strategic Plan and Action plan for SDG-3 in Punjab**

The State Government and the UNDP entered into a Memorandum of Agreement (MoA) on 21 August 2019 to coordinate the implementation of SDG Vision 2030 for the State of Punjab with an estimated cost of ₹ 9.06 crore for the period of three years. It was agreed to deliver seven years' Strategic Plan and three years' Action Plan under Component 2 of Annexure-1 of the MoA along with generating SDG awareness among all stakeholders, SDG localisation at District and GP Level, establishing plans and systems to mobilise partners and resources to meet the estimated needs for human, financial and physical resources, developing sophisticated technology-based tools to monitor SDGs and ensuring monitoring and evaluation systems are in place to collect data and monitor progress etc. under Components 1, 3, 4 and 5.

Audit noticed from the information furnished (March 2023) by the Department of Planning, Government of Punjab that a strategic plan was not formulated. However, a document titled Punjab State SDG action plan namely Punjab SDG, 2030 Road Map was completed by the SDGCC.



Thus, after SDGs came into effect from 1 January 2016, Punjab Vision Document, 2030 was formulated in November 2018 after a lapse of more than two years and a further step in this direction was taken in August 2019 by entering into an agreement with UNDP after a lapse of more than three years. Further, the State Strategic Plan for SDG-3 which was to be formulated in the first year of the agreement was not formulated even after the end of the agreement period (21 August 2019 to 20 September 2022). In the absence of integrated planning, the Departments aligned for achievement of SDG-3 are working as usual in silos.

Audit is of the view that integrated planning considering trade-offs and synergies among different SDGs and within SDG is the next step to achieve the desired goals after development of vision like Punjab Vision Document, 2030. Priorities in respect of targets, for instance target of universal healthcare access within SDG-3 may be fixed based on availability of resources and their contribution to more SDGs apart from SDG-3.

### **9.3.2 Budgeting for Sustainable Development Goals focusing on SDG-3 in Punjab**

There are several ways in which SDGs are being integrated in budgeting - (i) mapping budget allocations against SDGs; (ii) including a narrative in the budget document to broadly explain how budget corresponds to SDGs; (iii) using SDG achievements to evaluate budget outcomes; and (iv) resorting to SDGs as a tool to rationalise resource allocation and decide financing priorities. Further, as per Vision Document 2030, incorporating and aligning the local challenges for implementing SDGs requires Government of Punjab to strengthen and prioritise its spending in accordance with the goals and targets described in the State Vision 2030. In addition, GoP will also have to find new and innovative ways of raising additional resources to fund the gaps that will/may arise due to the funds available and funds required to meet the Vision 2030 goals and targets.

Audit noticed from the information furnished by the nodal department that State Budget has not yet been aligned (March 2023) to the SDGs. Besides, Outcome-Output Framework on the basis of State Budget was also not developed as was done in the neighbouring State of Haryana. Moreover, these tasks were to be accomplished by the SDGCC as per the deliverables incorporated in the Memorandum of Agreement.

Further, as per Vision Document 2030, funds required under GoP Budget Head related to SDG-3 Goal over the three years (FY17-FY19), seven years (FY17-FY23) and 14 years (FY17-FY30) periods to achieve Vision 2030 are shown as under:

(₹ in crore)

Budget Head	FY17-FY19	FY17-FY23	FY17-FY30
Public Health and Family Welfare	18,648.53	1,10,602.76	6,14,048.27

However, based on the GoP Budget, the status of funds<sup>5</sup> made available for the three-year period 2017-2019 and seven-year period 2017-2023 is shown below:

(₹ in crore)

Budget Head	FY17-FY19	FY17-FY23
Public Health and Family Welfare	6,862.73	25,433.05

It is evident from the above tables that 77 per cent less funds were provided in the budget during the seven-year period of 2017-2023 and the shortage was to the tune of ₹ 85,169.71 crore. Though it was claimed in the report ‘Localising SDGs 2019’ issued by NITI Aayog in July 2019 that provisions were being made to bridge the resource gaps, the gap has been widening year on year. Thus, GoP will have to look for alternative sources of funding to meet the resource gap arising out of what is likely to be available and what is required to achieve SDG 2030 goals/targets.

### 9.3.3 Mapping of Programmes/Schemes for SDG-3 in Punjab

The programmes/schemes under SDG-3 were initially mapped (June 2019) during formulation of Four-Year Strategic Action Plan (4SAP) of the Department of Health and Family Welfare wherein 19 programmes/schemes were mapped with different indicators adopted from the NIF such as Janani Shishu Suraksha Karyakaram, Janani Suraksha Yojna, Strengthening of Healthcare Infrastructure for MCH, Ensuring Comprehensive Primary Health Care, Rashtriya Bal Swasthya Karyakaram, ASHA Programme, Immunisation, Reduction in prevalence and incidence of Communicable Diseases, Revised National TB Control Programme, National Vector Borne Disease Control Programme, National Viral Hepatitis Programme, National Leprosy Elimination Programme, Punjab State AIDS Control Society, etc.

However, no further exercise was carried out during the development of State Indicator Framework as it was developed much later in October 2021 and 55 new State-specific indicators were developed in the SIF whereas at the time of earlier mapping in the 4SAP, there were only 41 indicators adopted from the NIF. The mapping exercise in the SIF would have been a useful tool to identify opportunities for convergence and co-implementation of schemes and programmes. On the other hand, it would have facilitated an assessment of the adequacy of programmes/schemes for achieving the relevant SDG targets in the State.

The reply of the State Government was awaited (February 2024).

<sup>5</sup> Annual Financial Statement of Government of Punjab for the period 2017-2023.

## 9.4 Performance of indicators for SDG-3

SDG India Index for 2018-2021 provide information regarding performance of indicators for SDGs.

### 9.4.1 Analysis of performance of Indicators meant for evaluation of progress of SDG-3

Out of total 96 indicators (41 indicators adopted from NIF and 55 Punjab specific indicators) formulated in the SIF, only 10 indicators have been taken in the SDG Punjab Index reports for measuring progress of 7 targets (out of 12) of SDG-3.

Year-wise achievement (2018-2021) of 10 indicators under SDG-3 against the targets fixed for 2030 by the Centre and adopted by the State have been analysed by Audit, as shown in SDG India Index for 2018-2021. The performance of indicators is presented in **Table 9.2**.

**Table 9.2: Performance of 10 indicators during the period 2018-2021**

Sr. No.	Name of indicator	Target for 2030	Achievement		
			2018-19	2019-20	2020-21
1.	3.1.1 Maternal Mortality Rate	70	122	122	129
2.	3.2.1 Under 5 mortality rate per 1,000 live births	25	33	33	23
3.	3.2.3 Percentage of fully immunised children in the age group 9-11 months	100	89	62	89
4.	3.3.1 HIV Incidence per 1,000 uninfected population	0	--	0.07	0.08
5.	3.3.2 Total case notification of Tuberculosis per 1,00,000 population	242	153	182	196
6.	3.4.2 Suicide Rate per 1,00,000 population	3.5	--	--	7.9
7.	3.6.1 Death Rate due to road traffic accidents per 1,00,000 population	5.81	--	--	15.41
8.	3.7.3 Percentage of institutional deliveries out of total deliveries reported	100	--	62.6	98.5
9.	3.8.2 Monthly per capita out-of-pocket expenditure on health as a share of monthly per capita consumption	7.83	--	--	13.5
10.	3.c.1 Total physicians, nurses and midwives per 10,000 population	45	64	56	56

Source: SDG India Index for 2018-2021

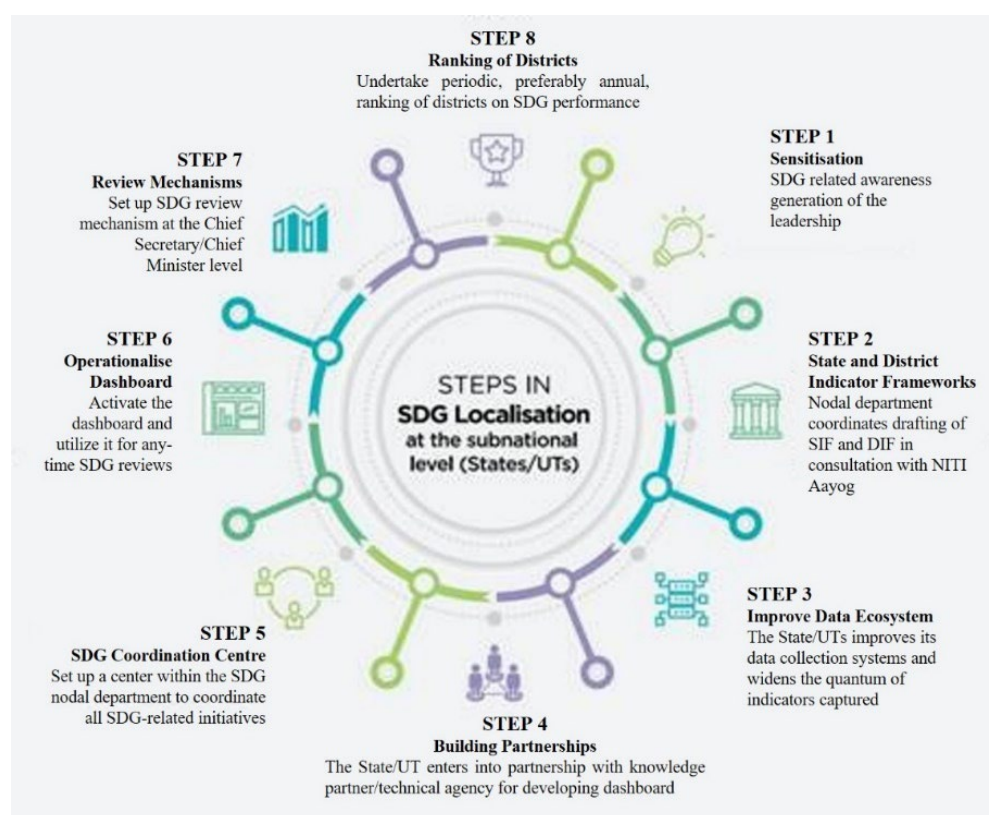
The above table shows that performance in respect of three indicators (3.2.1, 3.3.2 and 3.c.1) was better than the national target and the performance on one indicator (3.7.3) has shown significant improvement from 2019-20 to 2020-21

against the target of 2030 whereas performance on six<sup>6</sup> indicators meant for evaluating progress on SDG-3 was showing marginal improvement.

The reply of the State Government was awaited (February 2024).

## 9.5 Intervention and coordination

India presented its second Voluntary National Review (VNR) in July 2020 to United Nations' High-Level Political Forum (HLPF)<sup>7</sup>. The title of the presentation, 'Decade of Action: Taking SDGs from Global to Local' was meant to make compliance of the commitments towards involvement of multi-stakeholders and localising the SDGs. The second VNR provides for eight steps (as mentioned in the picture below) towards SDGs localisation at sub-national level i.e. at State/UT level in India.



<sup>6</sup> 3.1.1: Maternal Mortality; 3.2.3: Percentage of fully immunised children in the age group 9-11 months; 3.3.1: HIV Incidence per 1,000 uninfected population; 3.4.2: Suicide Rate per 1,00,000 population; 3.6.1: Death Rate due to road traffic accidents (per 1,00,000 population); and 3.8.2: Monthly per capita out-of-pocket expenditure on health as a share of monthly per capita consumption.

<sup>7</sup> As a signatory to the 2030 Agenda for Sustainable Development, India is committed to participating in the international review of the progress of Sustainable Development Goals (SDG) on a regular basis. The foremost platform for international follow-up and review of the 2030 Agenda is the United Nations' High-Level Political Forum (HLPF), which has been meeting annually since 2016 under the auspices of the UN Economic and Social Council (ECOSOC).

In the HLPF, UN member countries present their Voluntary National Review (VNR) on the implementation of SDGs. The VNRs serve as a basis for the international review of the progress on the SDGs.

Scrutiny of information (2018-2022) of SDGCC revealed efforts made for localisation of SDGs and achievement thereof. The achievement and shortcomings noticed in the State are mentioned below:

- SDG related awareness generation involved various activities carried out by SDGCC such as launch of SDGCC website, launch of the SDG e-module and SDG Anthem for Punjab, setting in place communication platforms with academia and journalists, events with radio jockeys and students.
- Shortcomings noticed regarding drafting of SIF and DIF have been mentioned in **Paragraph 9.1.**
- Shortcomings regarding data ecosystem have been mentioned in **Paragraph 9.2.**
- Despite having been developed, SDG dashboard could not be operationalised (March 2023) due to non-availability of funds with the department for hosting the dashboard on Punjab State Data Center (PSDC) server.
- The SDG Coordination Centre was established in August 2019 and the agreement period was three years which was later on extended for a month i.e. up to September 2022 and then the State Government decided not to grant further extension. However, SDGCC could not complete tasks such as formulation of State Strategic Action Plan, alignment of State Budget to SDGs, development of Output-Outcome Framework based on the State Budget, constitution of SDG Cell in only four districts of Patiala, SAS Nagar, Fatehgarh Sahib and Rupnagar instead of in all the districts and capacity building exercise on SDG indicators/dashboard through various tutorials during its entire tenure of agreement including the extended period.
- Dashboard was not activated for SDG review as of March 2023.
- Government of Punjab constituted a State Level Task Force for monitoring of SDGs under the Chairmanship of Hon'ble Finance and Planning Minister and Project Steering Committee (PSC) for periodic review of project (Establishment of SDGCC) activities to be jointly co-chaired by Planning Secretary, Government of Punjab and UNDP. The State Level Task Force held six meetings up to February 2023 and PSC met only two times (once in March 2021 and in August 2022) during the period August 2018 to February 2023.
- Shortcomings regarding ranking of districts have been mentioned in **Paragraph 9.1.**

Thus, it is evident from the above paragraphs that the eight-step process to be adopted for localisation of the SDGs in the States, as presented in the second Voluntary National Review in July 2020 to United Nations' High-Level Political Forum was not effectively executed in the State of Punjab. Further, the SDGs could not reach the lower strata of State Government as well as Local Government effectively even after a lapse of more than seven years out of the total 15-year period.

The reply of the State Government was awaited (February 2024).

## **9.6 Conclusion**

SDG-3 aims to ensure healthy lives and promote well-being for all, at all ages by addressing all major health priorities: reproductive, maternal, new-born, child and adolescent health; communicable and non-communicable diseases; universal health coverage; and access for all to safe, effective, quality and affordable medicines and vaccines.

The State adopted all the 41 NIF indicators which cover 12 out of 13 targets in its SIF. Out of these 12 targets of SDG-3, Punjab Specific Indicators for four targets were not formulated/adopted in the SIF. Further, the District Indicator Framework was not developed (March 2023). The State was able to publish only 10 indicators (seven targets) out of 96 indicators (12 targets) during the eight years' period (2023) as against the timeframe for achievement of SDGs by the year 2030.

The mapping of the existing programmes/schemes with relevant SDGs in the State Budget, showing linkages and performance against the planned budget expenditure for the SDG targets was not done. Analysis of progress of 10 indicators for SDG-3 (2018-2021) revealed that performance of only three indicators (3.2.1, 3.3.2 and 3.c.1) was satisfactory.

## **9.7 Recommendations**

There needs to be convergence of all the various State agencies involved in implementation of the different aspects of SDG-3. Accordingly,

- (i) *the State Government may take steps to adopt more numbers of indicators in Punjab SDG Index Report so as to present a comprehensive picture for measuring and monitoring the performance of the State in achievement of SDGs;*
- (ii) *State Strategic Plan with well-defined milestones for measuring and monitoring the implementation may be developed on priority basis;*

- (iii) *the State Budget should be aligned to the SDGs and the District Indicator Framework should be developed in line with the National Indicator Framework; and*
- (iv) *SDGs Dashboard should be operationalised.*



**Chandigarh**  
**The 11 September 2024**

**(NAZLI J. SHAYIN)**  
**Principal Accountant General (Audit), Punjab**

**Countersigned**



**New Delhi**  
**The 13 September 2024**

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**

