

## **PREFACE**

This Report of the Comptroller and Auditor General of India contains significant results of the Performance Audit on the 'Construction of Indo-China Border Roads by Border Roads Organisation' covering the period from 2012-13 to 2015-16. This report has been prepared for submission to the President under Article 151 of the Constitution of India.

Execution of works related to 61 Indo China Border Roads (ICBRs) have been entrusted to Border Roads Organisation (BRO) to meet the requirement of the Army, ITBP and other users. Out of these 61 ICBRs, 24 roads were selected to assess the effectiveness of planning and management of works, financial management, resource management and quality & internal control mechanism.

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