

Preface

1. This Report is prepared for submission to the Governor of the State of Punjab under Article 151 of the Constitution of India.
2. Chapter-1 of this Report covers profile of audited entities, authority for audit, planning and conduct of audit and response of the Government to Audit. Highlights of audit observations included in this Report have also been brought out in this Chapter.
3. Chapter-2 deals with the findings of Performance Audit of Construction and Improvement of Rural Roads under Pradhan Mantri Gram Sadak Yojna and Implementation of Mahatma Gandhi National Rural Employment Guarantee Scheme, Chapter-3 contains three thematic audits, Chapter-4 includes compliance audit of transactions and Chapter-5 covers Chief Controlling Officer based Audit of Jails Department.
4. The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts is presented separately.
5. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.
6. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.