

Preface

This Report of the Comptroller and Auditor General of India on Compliance Audit for the period ended March 2024 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 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 during the period 2024-25 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 2024-25 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.