

**DATE: 30.09.2026**

**Overview of Report No 3 of 2026**

This Report comprises three parts and includes seven chapters.

**Part-A** of this Report on 'Public Sector Enterprises' includes five chapters dealing with the summary of financial performance of Public Sector Enterprises, oversight role of Comptroller and Auditor General, corporate governance, corporate social responsibility in respect of Government companies and statutory corporations for the period ended 31 March 2023.

**Part-B** of this Report regarding 'Performance Audit' includes one chapter containing the significant audit findings noticed during the Performance Audit on Execution of Works under NABARD-RIDF by Public Works and Jal Shakti Departments.

**Part-C** of this Report on 'Information Technology Audit (IT) Audit' includes one chapter containing the significant audit findings noticed during the Information Technology (IT) Audit of 'Integrated Financial Management System (IFMS)' in Jammu and Kashmir.

**Overview of Report No 4 of 2026**

This Report contains two Chapters.

**Chapter-I** of the Report presents significant audit findings noticed during Performance Audit on 'Jal Jeevan Mission' and **Chapter-II** presents significant audit findings noticed during Subject Specific Compliance Audit on 'Mahatma Gandhi National Rural Employment Guarantee Scheme'.