## **Preface**

This Report for the year ended 31 March 2011 containing the results of the Report on Working of State Excise Department of Government of Punjab has been prepared for submission to the Governor under Article 151(2) of the Constitution of India.

The Audit of receipts of the State Government is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The cases mentioned in this Report are among those which came to our notice during course of test-check of records of selected units for the Performance Audit, during the year 2010-11.