

Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of Punjab under Article 151 of the Constitution of India. This Report contains two parts.

Part-I of the Report contains significant results of the performance audit and compliance audit of the departments/autonomous bodies of Government of Punjab under the Social, General and Economic Sectors (Non-Public Sector Undertakings).

Part-II contains significant findings of audit of receipts and expenditure of major revenue earning departments under Revenue Sector.

The instances mentioned in this Report are those, which came to notice in the course of test audit done during the period 2018-19 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports; instances relating to the period subsequent to 2018-19 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.

