

Preface

This Report of the Comptroller and Auditor General of India on Compliance Audit of Social, General and Economic Sectors for the year ended 31 March 2020 has been prepared for submission to the Governor of Punjab under Article 151(2) of the Constitution of India and Section 19-A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of the compliance audit of the departments/autonomous bodies and Public Sectors Undertakings of Government of Punjab under the Social, General and Economic Sectors.

The instances mentioned in this Report are those, which came to notice in the course of test audit done during the year 2019-20 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 2019-20 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.