

Preface

This Report of the Comptroller and Auditor General of India for the period April 2015 to March 2020 has been prepared for submission to the Governor of the State of Punjab under Article 151(2) of the Constitution of India.

The State Government entrusted the audit of Urban Local Bodies to the Comptroller and Auditor General of India for Technical Guidance and Support under Section 20(1) of Comptroller and Auditor General of India's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains the results of performance audit on 'Efficacy of implementation of the Constitution (Seventy-fourth Amendment) Act, 1992' in the Department of Local Government, Government of Punjab, for the period April 2015 to March 2020.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the cooperation received from the Department of Local Government.

