

Preface

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The Report contains the results of the Performance Audit on ‘Implementation of 74th Constitutional Amendment Act’, covering the period 2015-20. The instances mentioned in this Report are those, which came to notice in the course of test-audit for the period 2015-20. 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.