

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2021 has been prepared for submission to the Governor of the State of Kerala under Article 151(2) of the Constitution of India.

The Report contains the results of the Performance Audit on 'Efficacy of Implementation of the 74th Constitution Amendment Act' covering the period 2015-20.

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 Local Self Government Department, Government of Kerala, Directorate of Urban Affairs and all test-checked Urban Local Bodies at each stage of audit process.