

# **PREFACE**

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This Report of the Comptroller and Auditor General of India for the period ended 31 March 2024 has been prepared for submission to the Governor of the State of Kerala under Article 151(2) of the Constitution of India for being placed in the State Legislature.

This Report contains the results of Performance Audit on 'Implementation of Mahatma Gandhi National Rural Employment Guarantee Act' covering the period 2019-20 to 2023-24. Instances relating to the period subsequent to 2023-24 are also included wherever found necessary.

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

