

## Preface

This Report for the year ended March 2021 has been prepared for submission to the Governor of Maharashtra under Article 151 of the Constitution of India.

Audit of Urban Local Bodies is conducted under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 which empowers the Comptroller and Auditor General of India to conduct audit of the accounts of Urban Local Bodies and submit such Audit Report to the State Government for its placement in the State Legislature.

The Report covering the period 2015-16 to 2020-21 contains the results of performance audit on "the Efficacy of Implementation of Seventy-fourth Constitutional Amendment Act in Maharashtra".

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

