

## *Preface*

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of Rajasthan under CAG's DPC Act, 1971.

Audit of Urban Local Bodies in Rajasthan is conducted under provisions of the Comptroller and Auditor General (Duties, Power and Conditions of service) Act, 1971 and section 99-A of the Rajasthan Municipalities Act, 2009, as amended on 31 March 2011, 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 2019-20 contains the results of performance audit of 'Efficacy of Implementation of 74<sup>th</sup> Constitutional Amendment Act'.

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