

Preface

This Report for the year ended 31 March 2021 has been prepared for submission to the Governor of Goa under Article 151 of the Constitution of India.

Audit of Urban Local Bodies (ULBs) 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 ULBs and submit such Audit Report to the State Government for its placement in the State Legislature.

The Report covering the period 2016-17 to 2020-21 contains the results of Performance Audit of Implementation of 74th Constitutional Amendment Act in Goa.

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