

Preface

This report has been prepared for submission to the Government of Assam in accordance with the terms and conditions of the Technical Guidance and Supervision (TGS) over the maintenance of accounts and audit of Panchayat Raj Institutions (PRIs) by the Comptroller & Auditor General (C&AG) of India.

Based on the recommendation of the Eleventh Finance Commission recommendations, the Government of Assam entrusted the Audit of PRIs to the C & AG of India under section 20 (1) of the C & AG's (DPC) Act 1971 for providing technical guidance and supervision to the Director of Audit (Local Fund) Assam.

The Report contains eight chapters of which Chapter I contains Overview of the Structure, Organizational Set Up, Flow of fund, Financial Profile, Asset Management, and Recommendations of PRIs. Chapter II contains Financial Management; Chapter III – Revenue Receipts, Chapter IV - contains audit observations on Implementation of Schemes by PRIs. Chapter V contains Overview of the Structure, Accounting Procedure & Financial Profile of ULBs and Chapter VI contains Accounting Procedure and Financial Management, Chapter VII Revenue Receipts and Chapter VIII contains topics of other importance relating to ULBs in the State of Assam for the year ended 31st March 2007.

The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 23 (twenty-three) PRIs and 34 (thirty-four) ULBs conducted during 2007-08 (December 07).