

## **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 Panchayati Raj Institutions (PRIs) on Urban Local Bodies (ULBs) by the Comptroller & Auditor General (CAG) of India.

Based on the recommendation of the Eleventh Finance Commission the Government of Assam entrusted the Audit of PRIs and ULBs to the CAG under Section 20 (1) of the CAGs' (DPC) Act, 1971 for providing technical guidance and supervision to the Director of Audit (Local Fund) Assam.

The Report contains five chapters of which Chapter I contains observation on the Accounts and Finances of Panchayati Raj Institutions; Chapter II contains Performance Review; Chapter III contains Transaction Audit; Chapter IV contains Accounts and Finances of Urban Local Bodies; Chapter V contains Transaction Audit of Urban Local Bodies in the State of Assam for the year ended 31 March 2009.

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts of 85 PRIs (nine ZPs, 15 APs and 61 GPs) and 11 ULBs (one MC, nine MBs and one TC) conducted during 2008-09 (upto December 2009)