

## 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 Support (TGS) over the audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) as entrusted by the Government of Assam to Comptroller & Auditor General (C&AG) of India under Section 20 (1) of the C&AG's DPC Act, 1971 in May 2002.

This Annual Technical Inspection Report for the year 2009-10 is consolidation of major audit findings arising out of audit of accounts of 70 PRIs (8 ZPs, 20 APs and 42 GPs) and 10 ULBs (1 MC, 3 MBs, and 6 TCs) conducted during 2009-10 (January to December 2010).

The Report contains three chapters of which Chapter I in Section 'A' contains an overview of the organization, finances, devolution and accountability frame work and Section 'B' contains financial reporting of PRIs and ULBs, Chapter II contains transactions audit of PRIs and Chapter III – contains Transaction Audit of ULBs for the year ended 31<sup>st</sup> March 2010.

The purpose of this report is to give overview of the functioning of PRIs and ULBs in the State and draw the attention of the Executive Departments for remedial action and improvement wherever necessary.