

Preface

This Report has been prepared for submission to the Governor under paragraph 7(4) of the Sixth Schedule to the Constitution of India. It contains points arising from the audit of the Annual Accounts as well as selected financial transactions of the Karbi Anglong Autonomous Council, (KAAC) Diphu, Assam.

The observations included in the Report are those which came to notice during the course of test check of Annual Accounts for 2010-11 and audit of transactions for the year 2010-11 pertaining to the KAAC as well as nine selected departments under administrative control of the KAAC.

The Report contains three sections, of which the first section deals with the constitution of KAAC, the rules for the management of the District Fund and maintenance of accounts by KAAC. The remaining two sections include audit comments on the KAAC's financial position (Annual Accounts) and various irregularities in transactions which came to notice during test audit of the accounts for the year 2010-11 as well as those which had come to notice in earlier years but could not be dealt with in previous reports in respect of both inherent and entrusted functions.