

PREFACE

The Annual Technical Inspection Report (ATIR) has been prepared for submission to the Government of Assam (GoA) in accordance with the terms and conditions of the Technical Guidance and Supervision (TGS) on the audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) as entrusted by the GoA to the Comptroller and Auditor General (CAG) of India under Section 20 (1) of the CAG's (DPC) Act, 1971. This is the ninth Report prepared on PRIs and ULBs in Assam.

2. This report provides an overview of the functioning of PRIs and ULBs in the State and draws the attention, of the executive departments, towards major audit findings of audits conducted during 2012-13, for taking appropriate remedial action.

3. The Report contains five chapters. Chapter I and Chapter III contain overviews of PRIs and ULBs (Section A) and the comments on financial reporting (Section B). Chapter II and chapter IV contains findings emerging from transaction audits of PRIs and ULBs and Chapter V contains results of Performance Audit (PA).

4. The cases mentioned in this Report are consolidation of major audit findings arising out of audit of accounts of 61 PRIs (seven Zilla Parishads, 17 Anchalik Panchayats and 37 Gaon Panchayats) and 32 ULBs (Gauhati Municipal Corporation, 16 Municipal Boards and 15 Town Committees) which came to notice during the year 2012-13 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2012-13 have also been included wherever necessary.