

Preface

1. This Report of the Comptroller and Auditor General of India contains the results of performance audit of the Indira Awaas Yojana (IAY) in Assam. The Report has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. The audit was conducted through test-check of the records of the Commissioner of Panchayat and Rural Development and field level implementing agencies *viz.*, District Rural Development Agencies, Development Blocks, Gaon Panchayats, Village Development Committees and Village Committee Development Councils covering the period from 2008 to 2013.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.