

## PREFACE

*This Report has been prepared for submission to the Governor of Assam under paragraph 7(4) of the Sixth Schedule to the Constitution of India. The report contains audit observations arising from the audit of financial transactions, as well as Annual Accounts of the Karbi Anglong Autonomous Council (KAAC), Diphu, Assam, for the years 2011-12 to 2015-16.*

2. *The observations included in the Report are those which came to notice during the course of test check of Annual Accounts for 2011-12 to 2015-16 and audit of transactions for these years pertaining to the KAAC.*

3. *This 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. The remaining two sections include audit comments on the KAAC's financial position and various irregularities in transactions which came to notice during test audit of the accounts for the years 2011-12 to 2015-16 relating to KAAC, Diphu, Assam.*