

PREFACE

This Report for the years ended 31 March 2021 and 31 March 2022 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Assam under Revenue Sector including Departments of Finance (Taxation), Transport, Environment and Forests, Revenue and Disaster Management and Mines and Minerals.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the periods 2020-21 and 2021-22 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports, instances relating to the period subsequent to 2021-22 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

