



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

**Report of the
Comptroller and Auditor General of India
on Local Bodies
for the period 2021-22 to 2022-23**

**Government of Assam
Report No. 6 of 2024**

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PREFACE

This Report for the year ended 31 March 2023 has been prepared for submission to the Governor of Assam under Article 151 (2) of the Constitution of India for being laid before the State Legislature. This is the 15th Report prepared on Local Bodies in Assam.

2. This Report provides an overview of functioning of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State and draws the attention of executive departments to major audit findings of audits conducted during 2021-23, for taking appropriate remedial action.

3. The Report contains five chapters. Chapter I and Chapter III contain overviews of PRIs and ULBs along with comments on financial reporting respectively. Chapter II and Chapter V contain findings emerging from compliance audits of PRIs and ULBs respectively. Chapter IV contains results of a Performance Audit (PA) under ULBs.

4. The cases mentioned in this Report are consolidation of major audit findings arising out of audit of accounts of 198 PRIs and 15 ULBs which came to notice during the years 2021-23 as well as those which had come to notice in earlier years but could not be reported in previous Reports. Matters relating to the period after 2021-23 have also been included, wherever necessary.

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

