

Preface

1. This Report of the Comptroller and Auditor General of India contains the results of performance audit of the Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) in Assam. The Report has been prepared for submission to the Governor under Article 151 (2) 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 DRDAs, Zilla Parishads, Development Blocks, Gaon Panchayats, Line Departments covering the period from 2007 to 2012.
3. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, and also as per the Auditing Standards of the International Organisation of Supreme Audit Institutions.