

## *Preface*

1. This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution of India.
2. The Report contains significant results of the compliance and performance audit of the State Public Sector Undertakings (SPSUs) of the Departments of the Government of Assam.
3. The cases mentioned in this Report are among those which came to notice in the course of test audit (April 2012 to March 2013) of accounts for the period 2012-13 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2012-13 have also been included wherever necessary.
4. Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.