

Preface

1. This Report for the year ended 31 March 2006 contains the result of audit of the accounts of Urban Local Bodies and Panchayati Raj Institutions in the state of Assam
2. Based on the recommendation of the Eleventh Finance Commission the Government of Assam entrusted the Audit of PRIs to the C & A.G. of India vide letter no. FM 23/2000/68 dated 18.5.2002 under section 20 (1) of the C & AG's D.P.C. Act 1971 for providing technical guidance and supervision to the Director of Local Fund Audit. Necessary legislation by the State Govt. for placing the Audit Report on Local Bodies before the State Legislature is yet to be made and passed.
3. The Report contains six chapters of which Chapter I contains Overview of the Structure and Finances of PRIs. Chapter II, III & IV of this report contains audit observations on matters related to Accounting Procedure & Financial Management, Revenue Receipt and Implementation of Schemes respectively under PRIs. Chapter V contains Overview of the Structure, Accounting Procedure & Financial Management and Chapter VI contains Revenue Receipts for the ULBs of the State of Assam for the year ended 31st March 2006.
4. The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 4 (four) units of ULBs and 19 (Nineteen) units of PRIs conducted during 2006-07 (up to December 06).