

PREFACE

This report has been prepared for submission to the Government of Assam in accordance with the terms and conditions of the Technical Guidance and Support (TGS) on the audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) entrusted by the Government of Assam to the Comptroller & Auditor General (C&AG) of India under Section 20 (1) of the C&AG's (DPC) Act, 1971, in May 2002.

2. This Annual Technical Inspection Report for the year 2010-11 is a consolidation of major audit findings arising out of audit of accounts of 42 PRIs (3 Zilla Parishad, 13 Anchalik Panchayat and 26 Gaon Panchayat) and 5 ULBs (3 Municipal Board and 2 Town Committee) conducted during 2010-11 (January to June 2011).

3. The Report contains three chapters. Section 'A' of Chapter I contains an overview of the organization, finances, devolution and accountability framework and Section 'B' contains the comments on financial reporting of PRIs and ULBs. Chapter II has two sections viz, Section 'A' containing results of District Rural Sector Audit and Section 'B' has the results of Audit of Transactions of PRIs. Chapter III contains results of Audit of Transactions of ULBs for the year ended 31st March 2011.

4. The purpose of this report is to provide an overview of the functioning of PRIs and ULBs in the State and draw the attention of the concerned Executive Departments to take appropriate remedial action wherever necessary.