

PREFACE

The Annual Technical Inspection Report (ATIR) has been prepared for submission to the Government of Assam (GoA) in accordance with the terms and conditions of the Technical Guidance and Supervision (TGS) on the audit of accounts of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) as entrusted by the GoA to the Comptroller and Auditor General (CAG) of India under Section 20 (1) of the CAG's (DPC) Act, 1971. This is the eighth Report prepared on PRIs and ULBs in Assam.

2. 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.

3. The Report contains three chapters. Chapter I contains two Sections. Section 'A' 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 contains Theme Audit on Backward Regions Grant Fund (BRGF) and Chapter III contains results of Transaction Audit of PRIs & ULBs.

4. The cases mentioned in this Report for the year 2011-12 is a consolidation of major audit findings arising out of audit of accounts of 57 PRIs {(five Zilla Parishads (ZPs), 11 Anchalik Panchayats (APs) and 41 Gaon Panchayats (GPs)} and 17 ULBs {(six Municipal Boards (MBs) and 11 Town Committees (TCs)} conducted during 2011-12 (July to March 2012) as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2011-12 have also been included wherever necessary.