

## ***Preface***

*This Report, for the year ended March 2017, has been prepared for submission to the Governor of Assam.*

*The Report contains significant results of the audit of the Panchayati Raj Institutions and Urban Local Bodies in the State, including the departments concerned.*

*The issues noticed in the course of test audit for the period 2016-17, as well as those issues which came to notice in earlier years, but could not be dealt within the previous Reports, have also been included, wherever necessary.*

*The audit has been conducted in conformity with auditing standards issued by the Comptroller and Auditor General of India.*

