

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2020 has been prepared for submission to the Governor of Assam under Article 151 of the Constitution of India for being submitted to the State Legislature for taking appropriate action.

The Report contains significant audit observations relating to major Revenue earning Departments under Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2019-20. Instances relating to the period subsequent to 2019-20 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

The Reports of the Comptroller and Auditor General of India containing the observations on State Finances, findings of Performance Audit and Compliance Audit in various Government departments and observations arising out of audit of Statutory Corporations, Boards, Government Companies are presented separately.

