



सत्यमेव जयते

**Report of the
Comptroller and Auditor General of India
on
Local Bodies**

for the period 2017-18 to 2020-21



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF ASSAM
Report No. 2 of 2023

Presented in the Legislature on:

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PREFACE

This Report for the year ended 31 March 2021 has been prepared for submission to the Governor of Assam under Article 151 (2) of the Constitution of India for being laid before the State Legislature. This is the 14th Report prepared on Local Bodies in Assam.

2. This Report provides an overview of functioning of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State and draws the attention of executive departments to major audit findings of audits conducted during 2017-21, for taking appropriate remedial action.

3. The Report contains five chapters. Chapter I and Chapter III contain overviews of PRIs and ULBs along with comments on financial reporting respectively. Chapter II and Chapter V contain findings emerging from compliance audits of PRIs and ULBs respectively. Chapter IV contains results of a Performance Audit (PA) under ULBs.

4. The cases mentioned in this Report are consolidation of major audit findings arising out of audit of accounts of 107 PRIs (11 Zilla Parishads, 36 Anchalik Panchayat and 60 Gaon Panchayats) and 33 ULBs (Guwahati Municipal Corporation, 15 Municipal Boards and 17 Town Committees) which came to notice during the years 2017-21 as well as those which had come to notice in earlier years but could not be reported in previous Reports. Matters relating to the period subsequent to 2017-21 have also been included, wherever necessary.

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

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