



कार्यालय, महालेखाकार (लेखापरीक्षा), असम
OFFICE OF THE ACCOUNTANT GENERAL (AUDIT), ASSAM
GUWAHATI - 781 029



NO. LBAA/TGS/TFC/2014-15/714

Dated: 09/09/2014

To

The Additional Chief Secretary
to the Government of Assam,
Finance Department,
Dispur, Guwahati - 781006

Subject: Performance based Incentive Grants to Local Bodies - issue of Certificate Regarding

Reference: Director, Finance (EA) Deptt. Letter No. FEA(SFC)/171/2010/Pt-I/109 dt. 29 August 2014.

Sir,

Kindly refer to Para 10.161 of the XIII FC Report which provides that the State Government will be eligible to draw down its share of the general performance grants only if it complies with nine conditions {Para 10.161(i) to (ix)} of which para 10.161(ii) relates to entrustment of TGS to CAG over the audit of all the Local Bodies in a State at every tier/category and his Annual Technical Inspection Report as well as Annual Report of DALF must be placed before the State Legislature.

2. Government of Assam communicated entrustment of TGS of PRIs/ULBs to CAG under Section 20(1) of C&AG's (DPC) Act, 1971 as per standard terms and conditions vide letter No. FEA(SFC)/66/2009/164 dated 03 May 2011. However, Gazette Notification in this regard is yet to be published. The respective state Acts regarding entrustment of TGS to the CAG may be amended suitably.

3. Government of Assam has placed the Annual Technical Inspection Report (ATIR) on Local Bodies for the year 2012-13 before the State Legislature on 04 August 2014 as communicated vide letter no. LALFC.128/2013/1261 dt. 04 August 2014.

4. Government of Assam has also placed Consolidated Audit Report of the Director of Audit, Local Fund (DALF) of PRIs & ULBs for the years 2010-11 and 2011-12 before the State Legislature on 10 February 2014 as communicated vide letter No. LLE.113/2014/1036(A) dt.24 February 2014. The preparation of Annual Report of the DALF for the years 2012-13 and 2013-14 is under process as communicated vide email dated 09 September 2014.

5. Accordingly, a certificate for performance based incentive grants to local bodies, valid for the year 2014-15 is enclosed.

Yours faithfully,

Accountant General (Audit)

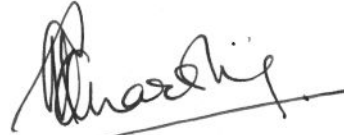
CERTIFICATE

Subject: **Entrustment of TGS over audit of all Local Bodies and laying of Annual Technical Inspection Report/CAG Report on Local Bodies before State Legislature**

- Reference:
1. Para 10.161(ii) of the XIII Finance Commission Report submitted to Government of India in December 2009.
 2. Government of India, Ministry of Finance, Department of Expenditure OM No. 12(2) FCD/2010 dated 23 September 2010 regarding implementation of recommendation of Thirteen Finance Commission.
 3. Govt. of Assam, Finance (Economic Affairs) Department letter no. FEA (SFC) 171/2010/Pt-I/109 dated 29 August 2014 regarding issue of certificate.

The Government of Assam (GoA) communicated entrustment of Technical Guidance and Support (TGS) over audit of Local Bodies (all categories of ULBs and all tiers of PRIs) to C&AG of India vide letter No. FEA(SFC)164/2009/164 dated 03 May 2011.

2. The Government of Assam has laid Annual Technical Inspection Report on local bodies for the year ended 31 March 2013 before the State Legislature on 04 August 2014 as communicated vide letter No. FEA (SFC)/171/2010/Pt-I/109 dated 29 August 2014.
3. The Government of Assam has also laid Consolidated Audit Report of the Director of Audit, Local Fund (DALF) of PRIs & ULBs for the years 2010-11 and 2011-12 before the State Legislature on 10 February 2014 as communicated vide letter No. LLE.113/2014/1036(A) dated 24 February 2014. However, the Annual Report of the Director of Audit, Local Fund (DALF) of PRIs & ULBs for the years 2012-13 and 2013-14 has not yet been placed before the Legislature.
4. In the light of above, this is to certify that the GoA has complied with condition referred to in Para 6.4.4 of Government of India, Ministry of Finance OM No. 12(2) FCD/2010 dated 23 September 2010 except placement of Annual Report of DALF on Local Bodies for the years 2012-13 and 2013-14, before the Legislature.
5. This certificate is issued so as to enable the Government of Assam to receive General Performance Grant during the year 2014-15.


Accountant General (Audit)
Assam, Guwahati