

Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Assam for the year ending 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Assam and the statements received from the Reserve Bank of India. Statements (No. 9, 20 and part of 19), part of explanatory notes to Statement (No.14), part of maturity profile to annexure to Statement (No. 17) and Appendix (IX) in this compilation have been prepared directly from the information received from the Government of Assam/Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix VI has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.

The treasuries, offices, and/or departments functioning under the control of the Government of Assam are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller & Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Assam for the year 2017-18.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Assam being presented separately for the year ended 31 March 2018.

Emphasis of Matter

I want to draw attention to the following significant issues/concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances.

1. Five Government Departments had drawn an amount of ₹ 127.07 crore from Government account in the financial year 2017-18 against 10 Abstract Contingent (AC) bills but these five Departments did not submit 9 Detailed Countersigned Contingent (DCC) bills amounting to ₹ 126.37 crore before closing of the accounts for the financial year 2017-18 and, therefore, there is no assurance that the expenditure of ₹ 126.37 crore has actually been incurred during the financial year for the purpose for which it was authorized by the Legislature. In addition to this, 1,057 AC Bills amounting to ₹ 552.48 crore drawn up to 2016-17 were also outstanding as on 31 March 2018. Thus, 1,066 AC Bills involving ₹ 678.85 crore were outstanding as of March 2018.

2. Twenty Nine Government Departments did not submit 819 Utilisation Certificates (UCs) involving ₹ 7,398.02 crore which were due to be submitted during the year 2017-18 and therefore, there is no assurance that the expenditure of ₹ 7,398.02 crore has actually been incurred for the purpose for which it was authorised. In addition to this, 8,551 UCs worth ₹ 10,537.08 crore due for submission up to 2016-17 were also outstanding as on 31 March 2018. Thus, 9,370 UCs worth ₹ 17,935.10 crore were due for submission as of March 2018.
3. Government collected ₹ 1,998.45 crore from employees as contribution towards National Pension Scheme (NPS) and contributed only ₹ 1,782.52 crore as Government's share towards the scheme. Thus, Government did not discharge its statutory liability as it failed to contribute ₹ 215.93 crore as Government's matching share under NPS. Further, against the total collected funds of ₹ 3,780.97 crore, the Government transferred ₹ 3,531.53 crore only to designated authority (NSDL) and did not transfer ₹ 249.44 crore to NSDL for further investment as per the provisions of the scheme. Thus, there was a short transfer of ₹ 465.37 crore (₹ 249.44 crore not transferred + ₹ 215.93 crore short transfer) to the NSDL and the current liability stands deferred to future year(s). Further, the State Government has created interest liability on the amount not transferred to NSDL, incorrectly used the funds that belong to its employees and created benefit uncertainty in respect of the employees affected.
4. State Disaster Response Fund is an interest bearing fund and the liability of the interest payment rests with the State Government. Government did not make mandatory investment of State Disaster Response Fund balance of ₹ 2,790.65 crore (as on 1 April 2017) in violation of Scheme guidelines. Further, the interest of ₹ 209.30 crore for the year 2017-18 (at the rate of 7.5% as the average of interest on Ways & Means) had not been paid by the State Government. Consequently, the Revenue Expenditure of the State Government has been understated by ₹ 209.30 crore.

The 27th May, 2019
New Delhi


(RAJIV MEHRISHI)
Comptroller & Auditor General of India

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GOVERNMENT OF ASSAM
OFFICE OF THE DIRECTOR OF ACCOUNTS AND TREASURIES
ASSAM: DISPUR, GUWAHATI-6

NO.DA. 184/2009/ptIV/152 ,

Dated Dispur, the 14th Aug 2018.

To,

State Project Director,
ARIAS Society,
Guwahati -6.

Sub: Expenditure report of the Major Head 2029,2030 & 3475.

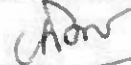
Ref: ARIAS/ACCSDP/27/IUFR/2016/72 DATED 22/06/2018 ,
ARIASS/CCSDO/27/IUFR/2016/69 DATED 13/03/2018

Sir,

With reference to the subject quoted above, please find the details as in CTMIS and attached against your letter cited above. Some of the head viz 444,445.. are mentioned as Sub Head but actually they are termed as SubSubHead in CTMIS which is already communicated over phone. Kindly find the same and revert back for further information if required. Data in the enclosures actually depends on the closure and submission of accounts by the treasuries to AG.

Encl: As stated above.

Yours faithfully,


Director,

Accounts and Treasuries,
Assam, Guwahati-6.

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Sl No	Major Head-Sub Major Head- Minor Head-Sub Head-Sub Sub Head-Detail Head	Period	Amount
1	2029-00-001-0140-000-01	2017-18	25840853.00
2	2029-00-001-0317-000-01	2017-18	9212636.00
3	2029-00-101-0000-000-01	2017-18	95215169.00
4	2029-00-102-0319-444-01	2017-18	8222489.00
5	2029-00-102-0319-445-01	2017-18	4040382.00
6	2029-00-102-0319-446-01	2017-18	10846350.00
7	2029-00-102-0319-447-01	2017-18	49878950.00
8	2029-00-103-0146-000-01	2017-18	866921351.00
9	2030-03-001-0341-031-01	2017-18	1686524.00
10	3475-00-800-1474-000-01	2017-18	2421412.00

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System Administrator
Directorate of Accounts & Treasuries
Assam, Kar-Bhawan Givahati-6

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Sl No	Major Head-Sub MajorHead-Minor Head-Sub Head-Sub Sub Head- Detail Head	Period	Amount
1	2029-00-001-0140-000-01	Jan-18	21,63,462.00
		Feb-18	21,26,861.00
		Mar-18	21,78,440.00
2	2029-00-001-0317-000-01	Jan-18	15,99,945.00
		Mar-18	7,28,084.00
3	2029-00-101-0000-000-01	Jan-18	90,97,168.00
		Feb-18	72,11,769.00
		Mar-18	1,43,16,045.00
4	2029-00-102-0319-444-01	Jan-18	6,99,230.00
		Feb-18	6,82,664.00
		Mar-18	6,91,580.00
5	2029-00-102-0319-445-01	Jan-18	3,55,447.00
		Feb-18	3,44,015.00
		Mar-18	3,67,677.00
6	2029-00-102-0319-446-01	Jan-18	10,60,440.00
		Feb-18	10,30,289.00
		Mar-18	5,058.00
7	2029-00-102-0319-447-01	Jan-18	66,25,379.00
		Feb-18	16,05,331.00
		Mar-18	65,15,493.00
8	2029-00-103-0146-000-01	Jan-18	7,41,98,906.00
		Feb-18	6,13,99,840.00
		Mar-18	10,93,81,848.00
9	2030-03-001-0341-031-01	Jan-18	92,198.00
		Feb-18	92,198.00
		Mar-18	92,198.00
10	3475-00-800-1474-000-01	Jan-18	1,99,711.00
		Feb-18	1,99,711.00
		Mar-18	3,93,183.00

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W. D.
System Administrator
Directorate of Accounts & Treasuries
Assam, Kal Bhawan Guwahati-6

Assam- Citizen- Centric Service Delivery Project (Loan No. IBRD 8754-IN)
EEP to support the DLI based disbursement
For the Quarter ended March'2018

IUFR-2

Rs Million

S.No	Budget - Head of Accounts *	Current Qtr.	YTD	CTD
1	2029-00-001-0140-000-01	6.47	25.84	25.84
2	2029-00-001-0317-000-01	2.33	9.21	9.21
3	2029-00-101-0000-000-01	30.62	95.22	95.22
4	2029-00-102-0319-444-01	2.07	8.22	8.22
5	2029-00-102-0319-445-01	1.07	4.04	4.04
6	2029-00-102-0319-446-01	2.10	10.85	10.85
7	2029-00-102-0319-447-01	14.75	49.88	49.88
8	2029-00-103-0146-000-01	244.98	866.92	866.92
9	2030-03-001-0341-031-01	0.28	1.69	1.69
10	3475-00-800-1474-000-01	0.79	2.42	2.42
	Total	305.45	1,074.29	1,074.29

* As per the Head of Account in the Budget Book of the department. Exp'n reports to be obtained from State Treasury.

(Treasury Reports to be attached)


Chief Financial Controller
ARIAS Society
Date


State Project Director
ARIAS Society
Date