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GOVERNMENT OF ASSAM  
FINANCE (AUDIT & FUND) DEPARTMENT  
DISPUR: GUWAHATI  
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NO. FM.67/98/7

Dated the 20th August, 1998

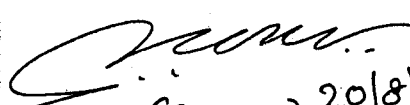
OFFICE MEMORANDUM

SUB : SUBMISSION OF UTILISATION CERTIFICATE DULY  
COUNTERSIGNED BY DIRECTOR, AUDIT (LOCAL  
FUND)/ASSTT. DIRECTOR, AUDIT (LOCAL FUND)  
FOR RELEASE OF GRANTS-IN-AID.

As per provision under Rule 1(d) of Grants-in-aid *rules* framed under A.F.R., 517, it is necessary to obtain an audited statement of expenditure of previous year's grants-in-aid before fresh grants-in-aid is sanctioned. It has, however, been observed that this procedure is not followed and fresh grants-in-aid is sanctioned without even insisting for an utilisation certificate.

It is, therefore, impressed upon all concerned to follow this procedure strictly and not to release any grants-in-aid without audited utilisation certificate of the previous year's grants-in-aid. When accounts of the previous year are not audited, an utilisation certificate duly countersigned by Director of Audit (Local Fund)/Asstt. Director of Audit (Local Fund) should invariably be furnished alongwith the application for fresh grants-in-aid.

It is impressed upon all Administrative Departments to insist for countersigned utilisation certificate before sanction of grants-in-aid under D.F. *power* Rules and no *files* should be endorsed to Finance Department for concurrence to sanction grants-in-aid without such an utilisation certificate.

  
C.S. (AS) 20/8/98  
Commissioner & Secretary, Govt.  
of Assam, Finance Department