

GOVERNMENT OF ASSAM
FINANCE (BUDGET) DEPARTMENT

NO U/O BB -1391/2010/12

Dated Dispur the May 18, 2010

From: Shri R.K. Buzarbaruah
Director,

Finance (Budget) Department, Block -F, Dispur

To

The Principal Secretary/ Commissioner & secretary / Secretary to the Govt. of
Assam,

Panchayat & Rural Development/ Urban Development/GD Department

Sub: **"Drawal and disbursement of fund under head of Account "3604 Compensation and Assignment to Urban Local Bodies and PRIs"-procedure thereof.**

Sir,

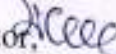
With reference to the subject cited above I am directed to inform you that the drawal and disbursement of fund under head of Account "3604 Compensation and assignment to Urban Local Bodies and PRIs " shall be guided as per procedure detailed below:-

- i) Salary component of provincialized employees of PRIs to be met from fund recommended by the TASFC shall be drawn by the respective DDOs of PRIs from the Consolidated Fund by means of bills in form No -9 (Establishment Bill form) in the same manner as applicable to the Government servants . This will also facilitate proper recording of sanctioned staff in the CTMIS as well as correct reflecting in accounts of employees' subscriptions to various schemes and Government dues thereof.
- ii) Salary component met from fund under award of TASFC for ULBs shall be drawn by the concerned DDOs from the Consolidated Fund by means of bills in form No -61 as grants-in-aid supported by allotment letter, sanction letter, statement of expenditure etc. The concerned DDOs shall deposit the money in his Bank current Account and shall immediately transfer the money through A/C payee cheque to the Chairpersons of the MBs/TCs who will disburse the salary to the employees through their individual bank accounts after deduction of recoveries /CPF etc. The concerned DDOs shall deposit all the recoveries/ CPF contribution etc as per usual procedure against such drawals.
- iii) Funds under non-salary component under award of State Finance Commission shall be drawn by the concerned DDOs both PRI and ULB from the Consolidated Fund of the State by means of bills in form No -61 supported by allotment letter, sanction letter, statement of expenditure etc following the provisions of the Assam Financial Rule.
- iv) Grants-in-aid component of Central Finance Commission and State Finance Commission shall be drawn by the concerned DDOs from the Consolidated Fund of the State by means of bills in form No -61 both PRI and ULB supported by allotment letter, sanction letter, statement of expenditure etc subject to observation of the provisions of the Assam Financial Rule.
- v) Funds under Central Finance Commission and State Finance Commission shall be transferred to each tier of the PRIs and ULBs against their individual nationalized bank account through the respective Treasuries preferably electronically as per detailed statement showing allotment of funds to different PRIs and ULBs and after following the provisions of the Assam Financial Rule.
- vi) In respect of funds of Central Finance Commission and State Finance Commission, whenever original bills /vouchers are available, these shall be attached to bills and wherever these are not available detailed statement showing the nature of expenditure, full details of beneficiaries, amount etc. certified by the DDOs shall be attached.



- vii) If for any reason, the drawn amount cannot be utilized and disbursed immediately, that amount shall be refunded to that fund from which it was drawn through Treasury Challan.
- viii) In respect of Central Finance Commission and State Finance Commission, the concerned DDOs shall furnish the information regarding sanction No. and date of the State Government order releasing the funds to PRIs/ULBs, Voucher No & date of Treasury encashment/ transfer credit and installment-wise amounts to Head of the Department, AG and Director of Audit (Local Fund), Assam for audit and accounts.
- ix) The concerned DDOs shall furnish the utilization certificates to Head of the Department against the payment under award of Central Finance Commission and State Finance Commission. Concerned Head of the Department shall submit the utilization certificate to Administrative Department with copy to SFC Cell of Finance (Economic Affairs) Department.
- x) The Concerned DDOs are to follow the guidelines of the Govt. of India, MOF for implementation of schemes under award of Central Finance Commission. The fund of TASFC shall be implemented as per recommendation of TASFC and as per instruction of the Government time to time.
- xi) The Principal Secretaries of Sixth Schedule Districts including BTC are not entitled to the award of the Third Assam State Finance Commission.
- xii) All original bills and vouchers should be properly maintained and kept in safe custody by each ULB and PRI. All records are also to be maintained as per Assam Panchayat (Financial) Rule, 2004 by each PRI and as per Rules on Municipal Accounts and Budget Estimate by each ULB for audit purpose and others.

Yours faithfully

Director, 
Finance (Budget) Department

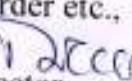
Memo NO U/O BB -1391/2010/12-A

Dated Dispur the May 18, 2010

Copy to: -

1. The Accountant General (A&E), Assam, Maidamgoan, Beltola, Guwahati -29
2. All Chairpersons of MBs/TCs
3. Finance (Budget) / Estt. B/Estt.A /EC-I /EC-II/ECIII/EC-II/A&F/PRU/SIU / Finance (EA) Department
4. All DCs/SDOs.....
5. The Deputy /Under Secretary to the Government of Assam, SA (Accounts) Department.
6. The Commissioner of Panchayat & Rural Development, Panjabari, Juripar, Guwahat
7. The Director of Municipal Administration (MA), Capital Complex, Dispur, Assam
8. The Commissioner of Guwahati Municipal Corporation, Panbazer, Assam
9. The Joint Director of SFC Cell of Finance (EA) Department for necessary action.
10. All CEOs.....
11. The Principal Secretaries BTC, Kokrajhar/KAAC, Diphu/N.C.Hills, Haflong, Assam
12. The Director of Accounts and Treasuries/ Audit (Local Fund), Assam, Kar Bhawan, Ghy.
13. The Principal Account General (Audit), Local Bodies (Audit & A/Cs), Assam, Maidamgoan, Beltola Ghy -29.
14. All Treasuries Officers for information and necessary action.

By order etc.,

Director, 
Finance (Budget) Department