

GOVERNEMENT OF ASSAM  
FINANCE (ECONOMIC AFFAIRS) DEPARTMENT

Dated Dispur May 03, 2011

No.FEA(SFC) 66/2009/164

From: Shri H.S. Das, IAS  
Principal Secretary to the Government of Assam,  
Finance Department

To: The Comptroller & Auditor General of India,  
9, Din Dayal Upadhyaya Marg,  
New Delhi - 110 124..

Sub: Entrustment of Technical Guidance and Support (TGS) of PRIs/ULBs to CAG  
pursuant to 13<sup>th</sup> Finance Commission Report.

Sir,

In exercise of powers conferred by Section 20 (1) of the Comptroller and Auditor General (Duties, Powers and Conditions of services) Act, 1971 and after consultation with Comptroller and Auditor General of India (CAG) the Governor of Assam is pleased to request the Comptroller and Auditor General of India to undertake the audit of the accounts of all the three tiers of Panchayati Raj Institutions (PRIs) and Urban Local Bodies constituted in the State under Part IX/IX A of the Constitution of India.

2. The terms and conditions for conducting the audit of the accounts of the said PRIs/ULBs will be as follows :-

(i) In addition to audit to be conducted by the Statutory Auditor of PRIs/ULBs, the CAG of India will have the right to conduct such test check of the accounts and to comment on and supplement the report of the statutory auditor, as he may deem fit.

(ii) The CAG of India or any person appointed by him in connection with the audit, shall have the same rights, privilege and authority as the CAG has in connection with the audit of Government Accounts.

(iii) The result of audit may be communicated by CAG or any person appointed by him to the PRIs/ULBs. The CAG may also forward a copy of the report direct to the Government.

(iv) The scope, extent and manner of conducting audit shall be as decided by the CAG.

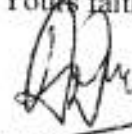
(2)

(v) The CAG or his representative will have the right to report to State Legislature, the results of audit at his discretion.

(vi) The above terms and conditions will not affect, in any way, the CAG's right to access to the accounts and records of the PRIs/ULBs under other sections of the Comptroller and Auditor General (Duties, Powers and Conditions of services) Act, 1971, and under other due statutory process.

3. CAG may provide suitable Technical Guidance and Support to primary external auditors of PRIs/ULBs, viz. DLFA or any other such designated statutory agency, for the purpose of strengthening Public Finance Management and Accountability in PRIs/ULBs. The parameters of such TGS would be as illustrated in Sections 152 to 154 of Audit Regulations 2007 issued by CAG u/s 23 of CAG's (DPC) Act, 1971.

Yours faithfully,



Principal Secretary 3/5/11,  
Finance Department,  
Government of Assam  
Dated Dispur May 03, 2011

Memo. No.FEA(SFC) 66/2009/164-A

Copy to :

1. The Secretary, Government of India, Ministry of Panchayati Raj, Krishi Bhawan, Dr. Rajendra Prasad Road, New Delhi-110 001.
2. The Secretary to the Government of India, Ministry of Urban Development, Nirman Bhawan, New Delhi-110 011.
3. The Principal Accountant General (Audit), Assam, Maidamgaon, Beltola, Guwahat- 781 029.
4. The Principal Secretary to the Government of Assam, Panachayat & Rural Development Department
5. The Principal Secretary to the Government of Assam, Urban Development Department.
6. The Commissioner & Secretary to the Government of Assam, Guwahati Development Department.
7. The Joint Secretary to the Government of Assam, Finance (A & F) Department.
8. The Director of Audit (Local Fund), Assam, Kar Bhawan, G.S. Road, Dispur.
9. The Director of Accounts & Treasuries, Assam, Kar Bhawan, G.S. Road, Dispur.
10. The Commissioner, Gauhati Municipal Corporation, Panbazar, Guwahati-781 001.
11. All CEOs of Zilla Parishads/BDOs of Anchalik Panchayats/Secretaries of Gaoan Panchayats.
12. All Chairpersons of Municipal Boards/Town Committees.



Principal Secretary 3/5/11.  
Finance Department,  
Government of Assam