

## CHAPTER 12 (Manual –11)

The Budget Allocation to each Agency.

(Particulars of all plans proposed expenditure and reports on disbursement made.)

### 12.1 Information about the details of the budget for different activities under different scheme.

No any plan scheme or activity is executed by this Department during 2009-10. As such the question of budget allocation, disbursement etc does not arise.

However – this Directorate had drawn and disbursed the under noted amount from ‘Non-plan’ budget during the period 2009-2010.

Sl. No.	Name of Scheme/ Head	Activity	Starting date of Activity	Planned end date of activity	Amount proposed	Amount sanctioned	Amount disbursed	Actual expenditure	Responsible Officer for Quality and the complete execution of the work
1	2	3	4	5	6	7	8	9	10
	2054 - Treasury and Accounts Administration 098 - Local Fund Audit 432 - Examination Local Accounts	Non-Plan Activity	March/09	February/10	Rs. 8,69,06,000.00	Rs. 8,69,06,000.00	Rs. 8,69,06,000.00	Rs. 8,02,19,245.00	Director of Audit (Local Fund) Assam

## CHAPTER -13 (Manual- 12)

The Manner of Execution of subsidiary Programme.

### 13.1. No subsidiary programme or scheme has been executed by this organisation.

## CHAPTER -14 (Manual-13)

Particulars of Receipt, Concessions, Permits or authorization granted by it.

### 14.1 There are no receipts, concession, permits or authorisation granted by this Directorate

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**Chapter- 15 (Manual-14)**  
**Norms set by it for the discharge of its function**

15.1 : The details of Norms/Standards set by the department for execution of various activities/programmes.

No programme/scheme under plan budget has been executed by this Department. The departmental works/function or activities are done as per departmental procedures and working net work manually.

**Chapter-16 (Manual -15)**

Information available in an electronic form –

16.1 Details of the information related to the various schemes which are available in the electronic format.

No schemes under plan budget has been executed. The department has not yet computerized. So the department works are not available in electronic format.

**CHAPTER -17 (Manual-16)**

Particulars of the facilities available to citizens for obtaining information.

17.1 : Means methods, or facilities available to the public which are adopted by the department for dissemination of information.

The Department has not yet adopted any method for public exhibition drama shows, web-site and other means of advertising except the publication of the Hand Book. The citizens, seeking information may collect information from this office during office hours after observing other formalities as per government instructions.

**CHAPTER -18 (Manual -17)**

Other useful Information

18.2 – Related to seeking information –

Any citizen can request for information by making an application in writing to this Department. The application is to be submitted along with the prescribed fee/fees as per Govt. Notification No. AP/78/2005/91 Dt. 7.10.05 as follows

**As per provisions -**

Section 6-(1) - (i) Rs. 10/- per application.

Section – 7(1) Rs. 2/- per each page.

- ii) Actual charge or cost price of a copy in large size paper.
- iii) Actual cost price of samples or models.
- iv) For inspection of records no fee for the first hour and a fee of Rs. 5/- for each 15 minute there after.

Section – 7(5) –

- (i) Rs. 50/- per diskette or floppy.
- (ii) Price fixed for printed publication at printed price of Rs. 2/- per page of photo copy for extracts from the publication.

Provided that –

- a) No fee prescribed under section -6(i) 7(i) and 7(5) shall be charged from the persons who are of below poverty line as may be determined by the State Government as stipulated under section 7(5) of the Right to information Act., 2005.
- b) No fee prescribed under section -6(i) 7(i) and 7(5) shall be charged where the “State Public Information Officer” fails to provide information within the time limit prescribed under section – 7(i).

The above fees shall be collected in form of Demand draft, or Bankers Cheque, or Cash against proper receipt to be issued by an officer authorized in this behalf by the State Public Information Officer or the Asstt. State Public Information Officer as the case may and shall be deposited through Treasury Challan under the Head of Account “0070- other Administrative Service”.

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***SUO - MOTU***

***DISCLOSURE OF  
INFORMATION OF THE  
DEPARTMENT***

## SUPPLEMENTARY INFORMATION

### A. NAME AND NUMBER OF ACCOUNTS AUDITABLE BY THIS DEPARTMENT

This Directorate generally conducts the audit of Local Fund accounts . The Local Fund account means revenue administered by the bodies which by Law or Rule having in force of Law come under the control of Government or the Revenue of any body which may be specially notified by the Government.

This Directorate also conducts the audit of such other Non-Govt. Institutions and Govt. Offices or the accounts of public undertaking or any private institutions under the provisions of the certain Acts or Rules framed by the Govt. or under order the Govt.

The Name of such accounts and number of each class as per record on 31-03-07 has been given below .

<b>Sl. No.</b>	<b>Name of Accounts</b>		<b>Number</b>
1.	Gauhati University and other Accounts under G.U.	-	8 Nos.
2.	Municipal Corporation, Guwahati	-	1 No.
3.	Municipal Board	-	29 Nos.
4.	Town Committee	-	59 Nos.
5.	Autonomous Council	-	6 Nos.
6.	Colleges	-	212 Nos.
7.	High Schools	-	1936 Nos.
8.	Higher Secondary and Multipurpose School	-	623 Nos.
9.	M.E. & M. E. Masdrassa School	-	3356 Nos.
<b>GOVT. ACCOUNTS</b>			
10.	Nazarat Accounts of all SDO & DC	-	46 Nos.
11.	Motor Vehicle Taxation	-	24 Nos.
12.	Court Fee Stamp	-	37 Nos.
13.	Criminal Fees & Fines	-	27 Nos.

**PRI ACCOUNTS**

14.	Gaon Panchayat	-	2203 Nos.
15.	Anchalik Panchayat	-	185 Nos.
16.	Zila Parishad	-	20 Nos.

**OTHER ACCOUNTS**

17.	Record Room	-	3 Nos.
18.	Fees and Fines of Govt. Colleges & Schools	-	27 Nos.
19.	Agricultural Marketing Committee	-	23 Nos.
20.	Social Welfare	-	99 Nos.
21.	Temples Accounts	-	129 Nos.
22.	Trust Fund	-	26 Nos.
23.	Personal Ledger Accounts	-	24 Nos.
24.	Tolls Accounts	-	97 Nos.
25.	Other Accounts having only one Accounts of each class (Dr. B. Baruah Cancer Institute, Jyoti Chitrabon, Shankardev Kala Khetra etc.)	-	157 Nos.

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**Total** - **9357 Nos.**

**OFFICERS & NUMBER OF ACCOUNTS AUDITED DURING 2008-09**

The number of Accounts in each Circle Office, deployment of Audit Officers including the new 67 posts in the different camp Offices and total No. of Accounts Audited by the Audit Officers during the period 2009-10 has been shown below at a glance.

The new 67 post of Audit Officers not yet filled till 31-12-2010 and the process of filling up is going on through departmental promotion examination conducted by APSC.

Sl. No.	Name of Circle Office	Total Volume of Accounts	Nos. of Audit Officer	Nos. of Accounts Audited	Balance Outstanding
1	2	3	4	5	6
1	Dibrugarh Circle	457	6	116	644
2.	Barpeta “	687	11	115	614
3.	Diphu	486	3	161	394
4.	Dhubri	336	9	55	290
5.	Goalpara “	485	8	79	396
6.	Guwahati	369	14	107	833
7.	Jorhat “	669	10	209	935
8.	Karimganj	398	8	100	294
9.	Kokrajhar	204	3	219	58
10.	Lakhimpur	549	7	146	649
11.	Mangaldoi	311	5	128	206
12.	Nalbari	525	8	81	423
13.	Nagaon “	980	16	98	951
14.	Sivasagar “	460	8	220	353
15.	Silchar “	480	8	89	273
16.	Tezpur “	548	10	187	433
17	Kamrup (R)	527	7	-	-
18	Tinsukia	275	6	-(4 newly created Circle Offices)-	
19	Golaghat	396	7	-	-
20	Dhemaji	215	5	-	-
	<b>Total-</b>	<b>9357</b>	<b>159</b>	<b>2110</b>	<b>7746</b>

**N.B. - A.** The Nos. of Audit Officers shown against each Circle are only the sanctioned strength but there are some vacancy of posts exist due to retirement of the Officers and creation of new posts.

**B.** The Nos. of Accounts Audited as shown above against each circle, under

# **SOME INNOVATIVE WORKS OF THE DEPARTMENT UNDER 10 POINTS AGENDA OF THE GOVERNMENT**

The '10 points Agenda' or 'Action Plan' of the Government is the turning point for immediate development of audit department according to the need and recent changes of accounting and auditing through the Computer management system.

On the basis of the above reform agenda of the Government, the following innovative and development works have been done for re-organization of the department to face the challenge of change of situation or accounting environment in the fields as under :

## **1) CREATION OF NEW CIRCLE OFFICE -**

The Govt. have created 4 new Circle Offices in the districts with deployment of manpower for smooth management and administration of the department as under vide Govt. Notification No. FEB-126/2008/42 dt. 7-5-2010.

- (i) Tinsukia district
- (ii) Golaghat district
- (iii) Dhemaji district
- (iv) Kamrup (Rural) district

## **2) CREATION OF SOME NEW POSTS IN ALL CADRES -**

The following new posts have been created by the Govt. of Assam for smooth administration of the department as under -

- 1) Joint Director = 2 posts - letter No. FEB.160/2007/Pt/103 dtd. 5-2-10  
& letter No. FEB.74/2008/26 dtd. 1-9-2009
- 2) Deputy Director = 1 post - letter No. FEB.160/2007/Pt/103 dtd. 5-2-10
- 3) Asstt. Director = 5 posts - letter No. FEB.160/2007/Pt-I/5 dtd. 5-2-10
- 4) Audit Officer = 67 posts - letter No. FEB.160/2007/Pt/103 dtd. 5-2-10
- 5) Asstt. Audit Officer = 67 posts - letter No. FEB.160/2007/Pt/106 dtd. 5-2-10
- 6) Head Assistant = 4 posts - letter No. FEB.160/2007/Pt-I/5 dtd. 5-2-10  
15 posts - & letter No. FEB.160/2007/Pt/116 dtd. 23-7-10  
1 upgraded.
- 7) Senior Assistant = 4 posts - letter No. FEB.160/2007/Pt-I/5 dtd. 5-2-10
- 8) Junior Assistant
  - (i) Head Office= 1 post - letter No. FEB.160/2007/Pt/103 dtd. 5-2-10
  - (ii) Circle Office = 12 posts for new Circle Office - letter No. FEB.160/2007/  
Pt-I/5 dtd. 5-2-10  
= 15 posts for old Circle Office - letter No. FEB.160/2007/  
Pt/116 dtd. 23-7-10
- 9) Driver = 1 post (Head Office)  
= 16 for Circle Office  
= 4 on contractual basis
- 10) Peon = 4 posts for Head Office.
- 11) Peon-cum-Chowkidar = 12 posts for new Circle Offices  
= 15 for old Circle Offices.

## **1) ESTABLISHMENT OF A NEW TRAINING INSTITUTE IN THE DIRECTORATE OF AUDIT (LOCAL FUND), ASSAM**

The Government of Assam have newly established a Training Institute in this Directorate to develop the skills, attitude and updating knowledge of Audit Officers and staff of Local Bodies about the new accounting system of PRI developed by C&AG. The Institute was inaugurated on 28/8/2009 and since then the following training programme has been organized so far up to 31.12.2010 -

(I) D.D.Os. Training -	-	3 days per batch	-	3 batches
(II) Training of Asstt. Directors about the T.G.S. guidelines of AG		2 days	-	1 batch
(III) Refresher Training - of Asstt. Audit Officers, Internal Auditors	-	6 days per batch	-	4 batches
(IV) Training for Accountants of ULBs	-	8 days per batch	-	3 groups

## **2) ALLOTMENT OF VEHICLES TO THE ASSTT. DIRECTORS**

The Asstt. Directors are the controlling officer of the Circle Offices and Camp Office. As per PARA - 25 (i) of the Assam Audit Manual, they have to visit and supervise the field works or Camp Offices of the Audit Officers more frequently for guidance and settlement of audit objections in course of audit to eliminate unnecessary audit para. But due to vastness in area of the Camp Offices and due to lack of better communication by public conveyance, it was not possible on the part of Asstt. Directors to supervise the field works without vehicles.

The Govt. of Assam recently allotted 20 vehicles to 20 Asstt. Directors of the Circles in 2010.

## **3) PREPARATION AND PUBLICATION OF CONSOLIDATED AUDIT REPORT**

This Directorate has already prepared and published Consolidated Audit Reports of -

(a) Six Autonomous Councils, (b) Urban Local Bodies and (c) Panchayati Raj Institutions during 2010 containing basic information of the organization along with financial irregularities noticed in course of audit.

## **10 POINTS AGENDA**

For immediate development and stream line the audit department, the Govt. of Assam has issued a '10 Points Agenda' or 'Action Plan' for taking follow up action and submission of proposal on the various matters on the priority basis during 2008-09.

The effectiveness of the actions on the **10 Points Agenda** is still in progress and some of them have already been finalized.

The **10 Points** are:-

1. Preparation of an uniform accounting software for both the ULB's and PRI's... etc.
2. Draft FRBM rule for ULB's... etc.
3. Need of Accounts Training in the new format to the Audit Officers and staff of ULB's and PRI's.
4. Preparation of outstanding audit or arrear audit and requirement of Audit parties ... etc.
5. Re-organization of audit with the recent changes .... etc.
6. Implementation of new accounting system recommended by the CAG and revision/ amendments of existing rules and acts thereof if needed.
7. Entrustment to AG for audit of ULB's by the Govt. of Assam ... etc.
8. Practice of percentage check for clearing arrears and taking up current audit ...etc.
9. Consolidation of audit for 10 years on test check basis up to 2000 as cut off year ... etc.
10. Constitution of Special Audit Team at the H.Q. level to exclusively deal with the cases referred to by Govt.

**\* INFORMATION REGARDING THE DISPOSAL OF REQUEST OF THE  
CITIZENS UNDER RTI - ACT - 2005**

A. The following number of request has been received form the public for seeking information under RTI - ACT - 2005, from the date of inactment of the Said Act. All request received have been entertained in due time and no request is pending at these Directorate till date. The amount collected from the public for the cost of documents and application fees has been remitted to the local Treasury through Challan. This Directorate has also prepared the 17 manuals wth up to date information of 2010 as required under section 4(a) of RTI - ACT - 2005 and revised in each year.

There is no any request pending, no any request refused or rejected and the disposal of request has been shown as under:

<b>Year</b>	<b>No. of requests received</b>	<b>Requests disposed off</b>	<b>Requests pending</b>	<b>Amount collected (in Rs.)</b>
2009-10 (w.e.f. 20/11/09 to 31/12/2010)	17	15	2	674.00
<b>TOTAL =</b>	<b>17</b>	<b>15</b>	<b>2</b>	<b>674.00</b>

**B. Dissemination of Information under Section-4(3) and (4)**

For Dissemination of information to the public, the Directorate has written up all information in a Computer Floppy and stored it in the Head Office for public use. The hard copy was sent for publication through the Govt. Website - [www.assamgovt.net.in](http://www.assamgovt.net.in)

**C. PRO-ACTIVE DISCLOSURE OF INFORMATION UNDER SECTION-4(1)(b)(c)(d)**

This Directorate has published a "Hand Book- 2010" - giving the detailed information of the department, i.e. creation of the department, function of the department, organizational structure, name of Public Information Officer, Asstt. Public Information Officer and other information including the information as required under 17 manuals of RTI - ACT - 2005.