

GOVT. OF ASSAM
PANCHAYAT & RURAL DEVELOPMENT DEPARTMENT
ASSAM: DISPUR
NOTIFICATION

PDA.276/2009/60

Dated Dispur 24.08.2010

Subject : Maintaining of Accounts as per 1. Existing Accounting Formats
.2.Computerized Accounting System 3.training by C.As etc. for PRI/DRDA (Non Sixth
Schedule Areas) offices.

The Model Accounting system developed by the MOPR ,GOI in consultation with C&AG to be adopted by the PRIs & forwarded by Secy. MOPR ,GOI vide letter No.M-11011/54/2009-P&C(A R)dated 2nd October 2009 was accepted by P&RD Department ,Govt. of Assam for implementation in the state after approval of Finance Department , Government of Assam ,vide No. PDA.276/2009/45 dated 29/03/10. The decision of implementation of Model Computerised System at PRI/DRDA ,was held in Abeyance vide no. PDA.276/2009/56 dated 29th May 2010 as the software was required to be modified for adoption by the P&RD department .The MOPR in consultation with the P&RD department Assam has modified the software for implementation, though some issues remain.

2.The Governor of Assam therefore directs that the DRDA/Blocks/ PRI offices in the state are to maintain the accounts as per existing formats .However, in view of required switch over to Model Computerised system, accounts will also be maintained w.e.f.1/10/2010 in the computerised format in addition to the existing format in parallel .The existing format based accounts shall need to be audited in due course as per usual practice.

3.In view of the introduction of new computerized Model Accounting System at PRI offices and increased fund flow at GP level, it is decided to initially engage the C As for training & maintenance of Accounts at GP /AP/ZP and Block/DRDA level for a limited period up to 31/3/2011 after which the offices shall be expected to handle the maintenance of accounts on their own .This has been approved by Finance Department, Government of Assam vide their endorsement dated 20.2.10.in the file No.PDA.276/2009. The CAs engaged by CEOs from the CP&RD empanelled list will be allocated four/five blocks each. In very difficult areas like Sadia, Majuli even one block can be assigned to them. The accounts of CEO HQ & DRDA HQ may be assigned by CEO to one particular C A .The updation of the records will be done on 15 days basis. The CAs (in person) will have to visit all the GPs at least once in a period of six months. The CA engaged for the maintenance of Accounts can not be engaged for the Audit of Accounts in the same district for same year. However, he can be engaged in the other districts.

4. The CAs engaged by the CEOs will be imparted training in the SIRD institute along with the CEOs/ PDs of DRDAs. The CAs will also nominate two persons with him to attend the training at SIRD. CEOs & PDs should also attend along with at least two persons from their offices. These trainings will be 2 day training to be completed within the month of September to October 2010. SIRD will charge normal GOI training charges from CEOs for all trainees of the district. The CAs (in person) will impart training in the district to the officials of GP/AP/ ZP /DRDA. The G P secretaries in addition to themselves will nominate at least one person from their office to attend the training. BDO/PD/CEO will nominate two officials from their offices in addition to themselves for the training by CAs. The training will contain General Accounting principles & PRIA-Soft for 2 days and classes will be restricted to 50 persons. Broad guidelines on training will be circulated by SIRD within 1st October ,2010.

5. The CEOs ZP will arrange for on hands computer training for GP/AP/ZP level officials at district level to facilitate computer literacy in the PRI offices, for a period of 5 days by engaging local resource institutions, starting from 1st of October 2010, onwards. At least 2 persons from GP and 3 persons from AP/ZP/DRDA including concerned GP Secy., BDO, CEO, PD DRDA are to be trained.

6. The modalities of engaging C As is controlled by an MOU signed by CEO,ZP & C As mentioning all the terms and conditions a copy of which has already been circulated vide No.DRD-1(A)03/2010 dated 25.05.2010. The C As have already been engaged by the CEOs to maintain the accounts in existing formats on the rates mentioned at Annexure I. Now, w.e.f. 1st of October 2010 the C As will be engaged as per MOU at Annexure III and do following :

1. Maintain the Accounts in Existing Format 2. Maintain the Accounts in Computerised Format, 3. Attend the training in SIRD & 4. Impart training to the officials of the GP/AP/ZP/DRDA as assigned to them.

For this purpose they will sign a fresh MOU (copy enclosed at Annexure III) with the CEO, ZP and be paid at the rates mentioned at Annexure II.

The C As will be paid as per current rates at Annexure I up to the implementation of MOU for existing accounts till 30th September 2010 and as per Revised rates and duties from 1st October 2010 onwards.

7. Funds for these activities shall be accessed from balance funds under particular head of 12th Finance Commission viz Maintenance of Accounts & allocation under 13th Finance Commission from its respective head C As, will be engaged up to 31st March, 2011 to maintain the accounts.

8. It is to be clearly understood that in maintenance of accounts the office staff shall be fully associated and are to assist the CA in data entry etc. as they are to take over after 31st March 2011. Back up, hard copies shall be maintained as usual and will need to be authenticated and signed as per the existing practice by the head of office etc. The head of office and accounts officers/staff can at no stage disclaim responsibility for correctness of accounts as C.As are a resource being given essentially to assist in upgrading sk Its and initial maintenance of accounts .

Sd/
(Arun Kumar)
Principal Secretary P&RD, Assam.

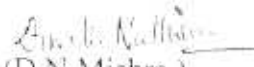
Encl: As stated above.

Memo NO. PDA.276/2009/60 -A

Dated Dispur 24.08.10

Copy along with Annexure & copy of Revised MOU to :

1. The Chief Secretary, Assam, Dispur .
2. The Principal Secretary to the Hon'ble Chief Minister Assam.
3. The Principal Secretary, Finance Department Assam, Dispur .
4. The Principal Secretary, P&D Department, Assam Dispur
5. The Accountant General, Assam, Beltola, Guwahati
6. The Commissioner P&RD, Assam, Panjabari, Guwahati.
7. All DCs /PD, DRDAs of Non Sixth Shedule Districts.
8. All CEOs Assam . They will circulate a copy of this instruction to all BDOs, All G P Secretaries etc. Assam & take further necessary Action.
9. Director SIRD, Guwahati for necessary action.
10. Technical Director NIC to put on site .
11. OSD to Hon'ble Minister P&RD, Assam, Dispur, Guwahati. As approved.

TD(KRD)

(D N Mishra)
Addl. Secretary, P&RD, Assam.

Annexure I

Rates of Account Maintenance in Existing Formats :

- DRDA @ Rs 1500/-per month
- Zila Parishad @ 800/-per month
- Block/Anchalik Panchayat @ Rs 800/- per month (for each block separately)
- Gaon Panchayat @Rs 400/-per month

Annexure II

Rates of Account Maintenance in Existing Formats plus PRIA Soft & Imparting Training to the officials to be effective w.e.f.1/10/2010.

- DRDA @ Rs 2000/-per month
- Zila Parishad @ 1000/-per month
- Block/Anchalik Panchayat @ Rs 1000/- per month (for each block separately)
- Gaon Panchayat @Rs 500/-per month
- DA @ Rs 150/-per day(As applicable to Senior ACS)
- Car hire charges of RS 10/- per Km subject to maximum limit of Rs. 1000/- per visit. In case there is more than one person the senior most shall be entitled other are expected to accompany (You have to collect certificate of your visit from the concerned officers of Block/GP)

Fee specified for IT/VAT Return Filing

1. DRDA @Rs 4000/-annually (@ Rs. 1000/- quarterly)
2. ZP @Rs 4000/-annually (@ Rs. 1000/- quarterly)
3. Block @Rs 3000/-annually (@ Rs. 750/- quarterly)
4. GP @ Rs 2000/-annually (@ Rs. 500/- quarterly)

For imparting training the CAs will be paid 2500 Rs per day for each training. The venue ,address system seating refreshments etc.will be provided by the CEO.

Annexure III

MOU w.e.f 1.10.2010

It has been decided to appoint your firm as Chartered Accountant for the period w. e. f to maintain the accounts of PRI'S/DRDA of District, covering all the Gaon Panchayats inDevelopment Blocks (Anchalik Panchayats). You have to maintain the accounts of all the GPs underBlock/Blocks and the account of Block Head Quarter office of, the account of Zilla Parishad HQ office of & the account of DRDA HQ office of For the period Your mandate shall include:

1. You shall maintain the accounts in Existing Formats & PRIA-Soft software from 1st October 2010 and shall be responsible for ascertaining the required opening balances as on 01.04.2010 scheme wise. The accounts on Existing Formats will be audited as in normal course by C.A. Director Local Fund / C&A G as the case may be .
2. Compilation and Updation of the accounts in Existing Govt. of Assam formats & Govt. of India formats at all levels of PRI's i.e. ZP/DRDA AP/GP assigned for which you shall have to visit the respective Block Office/ZP/DRDA OFFICE at an interval of 15 days to update the accounts of the respective Bodies assigned to you. This is to ensure the regular maintenance and updation of all accounts. You must visit all the GPs assigned to you at least once within the period of six months. The Accounts in Govt. of Assam formats shall be formally audited at the end of current financial year .
3. You and your two article clerks shall attend a two day training as called for by the SIRD on the maintenance and handling of accounts /software etc on your own cost. You shall train up the ZP/DRDA AP/GP Staff on maintenance of accounts in form of both Books of accounts and on PRIA Soft .The training will be imparted by you (in person)which can not be delegated to any other person by you . Your term of engagement will be cancelled if you fail to impart training. The training of officials will be arranged by CEO office at District Headquarters and the dates will be finalised in consultation with you. The number of persons to be trained will be @ 2 per GP and @ 3 per block, ZP,DRDA for the offices assigned to you .The training will contain General Accounting Principles & PRIA Soft in one phase.
4. The Rural Development Dept implements the major programmes like NREGA ,SGSY, IAY, IWDP/Hariyati , DDP, TEC ,NOAP,NFBS ,BRGF ,TASFC etc. along with other minor programmes as may exist e.g. MPLAD, MLALAD, Kalpataru etc. & General Accounts for which the Accounts have to be maintained.

5. The Fee at which the Accounts have to be maintained in existing formats along with accounts in PRIASoft shall be as follows:

- DRDA @ Rs 2000/-per month
- Zila Parishad @ 1000/-per month
- Block/Anchalik Panchayat @ Rs 1000/- per month (for each block separately)
- Gaon Panchayat @Rs 500/-per month
- DA @ Rs 150/-per day(As applicable to Senior ACS)
- Car hire charges or RS 10/- per Km subject to maximum limit of Rs. 1000/- per visit. In case there is more than one person the senior most shall be entitled other are expected to accompany (You have to collect certificate of your visit from the concerned officers of Block/GP)

Fee specified for IT/VAT Return Filing

1. DRDA @Rs 4000 -annually (@ Rs. 1000/- quarterly)
2. ZP @Rs 4000/-annually (@ Rs. 1000 - quarterly)
3. Block @Rs 3000/-annually (@ Rs. 750/- quarterly)
4. GP @ Rs 2000/-annually (@ Rs. 500 - quarterly)

Further that for the purposes of Training, you shall be paid Rs. 2500/- for each training per day. Arrangement of venue, refreshment etc. shall be the responsibility of the Zilla Parishad. The trained staff should be able to maintain their accounts and handle PRIA-Soft at the end of the training. Any complaints regarding non attendance or non seriousness of trainees during the training should be immediately reported to CEO/PD DRDA for necessary action. The local arrangements of venue, refreshments etc. shall be managed and paid for by the CEO.

6. Termination : The CEO, ZP at any point of time without intimating any reason can terminate the contract ,if he feels that the concerned CA has violated any terms mentioned in the MOU or fails to deliver or not found fit to be engaged .

7. Objectives inter alia are to ensure:

- a). Accuracy in maintenance of books of accounts in a timely manner at all levels.
- b). Advances are tracked, followed up and settled on priority basis.
- c). To ensure that the advances are not being shown as expenditure in the Books of Account.
- d). Ensure vouchers/evidence based payments to improve transparency.
- e). Improve the Internal Control Systems in the PRI's.
- f). To report on irregularities if any for corrective steps on time.
- g). To Train up the PRI staff in maintenance of accounts and capacity building for handling PRIA-Soft

8.The Chartered Accountant needs to submit a monthly report on the status of Accounts within the scheduled date (First week of each month for previous month) to the CEO & PD DRDA .

9.After engagement of Chartered Accountant firm, delegation of the responsibilities is not permissible and it tantamount to disqualification.

10.This MOU shall be in effect for a period upto 31st March 2011.

11.The C. A . Firm shall not conduct any audit of P&RD department /its agencies in the year of its engagement for training/maintenance in the same district.

Above terms & conditions are acceptable to both the parties. This MOU is signed on

Place:

CEO

Date:

C . A .

Witness : 1.

2.