

Govt. of Assam
Finance (Audit and Fund) Department
Dispur, Guwahati-6

No. FM. 33/2010/125

Dated Dispur, the 23rd March, 2011

Office Memorandum

Sub: Conduct of audit of accounts under section 19(2) of C & AG's (DPC) Act, 1971.

Of late while examining the cases on conduct of audit of accounts of bodies and authorities substantially financed by Government in respect of Government companies, statutory corporations, etc. in accordance with the arrangement provided in their respective bye-laws for such audit under section 19(2) of the C & AG's (DPC) Act, 1971, it has come to the notice of the Govt. that there are lapses and delays in complying with the procedure of the Act and the directions of Comptroller and Auditor General of India thereon.

In order to avoid lapses or delays in the ordinary conduct of audit of account of Government companies, statutory corporations, bodies etc. under section 19(2) of the C & AG's (DPC) Act, 1971 by Comptroller and Auditor general of India, all concerned administrative Departments are requested to ensure, that as and when the provision for conduct of such audit of account is incorporated in any law enacted by the State Legislature or in the bye-laws of the auditee, prior consultation of Comptroller and Auditor General of India for obtaining advance approval before introduction of such provisions is done in order to enable field officers of Comptroller and Auditor General of India to plan their audit in advance. All Departments are also requested to keep this requirement in view while considering legislation for setting up of Government companies, statutory corporations, etc.

Sd/- (R.S. Prasad, IAS)
Commissioner & Secretary to the Govt. of Assam
Finance (A & F) Department

Memo No FM 33/2010/125-A

Dated Dispur the 23rd March 2011

Copy to:-

1. The Accountant General (Audit) Assam, Maidamgaon, Beltola, Ghy-29, with ref. to letter No. IAB/Entrustment/2010/1014 dtd. 23/12/10.
2. All Principal Secy./Commissioner & Secy./Secy. to the Govt. of Assam.
3. Staff officer to Chief Secy., Assam, for appraisal of Chief Secy. on this issue.
4. All Heads of Deptt.
5. All Autonomous Bodies/Corporations/Govt. undertaking institutions.
6. All Financial Adviser.

By order etc.

Sd/-
Joint Secretary to the Govt. of Assam
Finance (A & F) Deptt.