



**GOVERNMENT OF ASSAM
FINANCE DEPARTMENT**

**ASSAM SOCIETY FOR
COMPREHENSIVE FINANCIAL MANAGEMENT SYSTEM
(AS-CFMS)**

RULES AND REGULATIONS

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Assam Society for Comprehensive Financial Management System (AS-CFMS)

RULES AND REGULATIONS

1. Short title, Extent and Commencement:

- (i) These rules shall be called “**the Rules and Regulations of the Assam Society for Comprehensive Financial Management System, 2015**’ (hereinafter also called as ‘**AS-CFMS Rules, 2015**’).
- (ii) They shall extend to all activities of AS-CFMS within the state of Assam.
- (iii) They shall come into force with effect from _____, **2015**.

2. Definitions:

In the Rules of Business, unless the subject or context requires otherwise:

- (i) “**CFMS-Projects** ” means any CFMS-Project taken up by the Government of Assam for developing a Comprehensive Financial Management System (CFMS) and its maintenance and improvement, as may be authorized by the Government of Assam from time to time, whose implementation, monitoring and coordinating responsibility will be vested to the ‘AS-CFMS’ as would be authorized by the Government of Assam;
- (ii) “**Chief Secretary**” means the Chief Secretary to the Government of Assam;
- (iii) “**Chairperson**” and “**Vice Chairperson**” means respectively the Chairperson and Vice Chairperson of the Governing Body;
- (iv) “**Executive Committee**” means the executive authority of the AS-CFMS constituted under **Rule 8** hereunder;
- (v) “**Finance Department**” means, the Finance Department of the Government of Assam;

- (vi) **“Governing Body”** means the apex body of the AS-CFMS constituted under **Rule 4** hereunder;
- (vii) **“Government”** means the Government of Assam in the office of Chief Secretary;
- (viii) **“Implementing Agencies”** means the line departments/agencies of the Government of Assam and autonomous institutions entrusted with the responsibility of implementing different elements of the “CFMS-Projects” as determined by the Government of Assam and as laid down in the individual Project Reports; Such departments/ agencies may include any or all the Departments of the Government of Assam, and other entities within and outside the state of Assam and these recognized under the individual CFMS-Projects to foster private public partnership.
- (ix) **“Officers and Staff”** means the officers and staff in the employment of the AS-CFMS including the officers, staff, and consultants working in the E-Governance Unit of the Finance Department, part time or full-time. This will also include the Government officers placed on deputation or on Service Disposal basis, in addition to their own duties in their respective parent Department of the Government.
- (x) **“President”** and **“Vice President”** means respectively the President and Vice President of the Executive Committee of the AS-CFMS;
- (xi) **“PIU”** means the Project Implementation Unit (PIU), created for implementation of World Bank Assam Public Financial Management Strengthening Project and/ or the different elements of the “CFMS-Projects” under the AS-CFMS, located in the Head Offices of the respective implementing entities/agencies;
- (xii) **“Project Report”** means Project Reports for CFMS-Projects which is duly approved by the Government of Assam to be implemented, monitored, and coordinated by the AS-CFMS;
- (xiii) **“State Project Director”** (SPD) means the State level Project Director of AS-CFMS not below the rank of Joint Secretary to the Government of Assam and borne on the IAS cadre.

3. Authorities of the Society

The Authorities of the Society shall consist of the following:

- a) The Governing Body
- b) The Chairperson and Vice Chairperson of the Governing Body
- c) The Executive Committee
- d) The President and Vice President of the Executive Committee
- e) The Member Secretary of the Governing Body and the Executive Committee
- f) The State Project Director, AS-CFMS

4. Governing Body:

The general superintendence, direction and control of the affairs of the Society and of its income and property, movable or immovable, shall be vested in the Governing Body.

The Governing Body of the AS-CFMS shall have the following members:

Sl. No.	Members	Designation
1	The Chief Minister, Assam	Chairperson
2	Chief Secretary to the Government of Assam	Ex Officio Vice Chairperson
3-16 Senior Most Secretary to the Govt. of Assam, in the Department of:-		
3	Administrative Reforms and Training	Ex Officio Members
4	Environment & Forest	
5	Excise	
6	Finance	
7	Information Technology	
8	Planning & Development	
9	Public Works	
10	Revenue and Disaster Management	
11	Hill Area Development	
12	Welfare of Plain Tribes and Backward Classes	
13	Transport	
14	Panchayat and Rural Development	
15	Urban Development	
16	Guwahati Development	

Sl. No.	Members	Designation
17	Commissioner and Secretary, Finance	Ex Officio Member Secretary
18	All officers in the rank of Secretary and above in the Finance Department	
19	State Project Director, AS-CFMS	Ex Officio Member Convenor

5. Term of members of the Governing Body:

Term of the members of the Governing Body will be co-terminus with their tenure in the specified appointment in the Government and they will not be eligible to resign.

6. Powers and Functions of the Governing Body:

Subject to the Memorandum of Association and these Rules, but without prejudice to the generality of powers, the Governing Body shall have full functional autonomy and shall exercise the following powers and carry out the following functions, duties and responsibilities:

- a. Take decision on matters of policy relating to the general superintendence, direction and control of the affairs of the Society and of its income, expenditure, assets & liabilities.
- b. to issue guidelines for the formulation of overall plans and policies of the society with and aim to achieve efficient functioning of AS-CFMS;
- c. to consider the appointment of the auditors of the society
- d. to consider the financial statements and audit report of AS-CFMS and their approval;
- e. to consider the annual reports and approval of the same;
- f. to consider and approve the annual work plan and the budget of the AS-CFMS;
- g. To create duly empowered administrative mechanism, through such participations, as may be deemed necessary of various departments and autonomous agencies of the central and state government, for the achievement of the objectives of the society.
- h. Appoint Committees or Sub-Committees, by whatever

name called, comprising member(s) of the Society and such outside experts and officers of the Society as may be nominated by it for specific tasks, for the disposal of any of its business or for tendering advice on any matter pertaining to the administration and management of the Society.

- i. Delegate, to such extent as it may deem necessary, any of its powers to the Executive Committee or to any other Officers or the Committees constituted by the Governing Body.
- j. Acquire by gift, purchase, exchange, lease, hire or otherwise any property, movable or immovable, and to construct, improve, alter, demolish or repair buildings, space, works and constructions as may be necessary or convenient for carrying on the activities of the Society;
- k. Approve the acquisition and alienation of immovable Property by the society subject to such limitations as imposed by the Government of Assam.
- l. Accept contributions from statutory bodies created under the Acts of Parliament or of the State Legislature, the national and International organizations, NRIs, industry etc. for the furtherance of the objects of the Society.

7. Meetings of the Governing Body:

The meetings of the Governing Body will be held in the following manner:

- a. The Governing Body shall meet at least annually at such date, time and venue as decided by the Chairperson and notified by or on behalf of the Member Secretary to all members not less than 48 hours before the date/time of the meeting.
- b. The Governing Body may meet as and when necessary following the same procedure mentioned above. The Chairman shall have the authority to call special meeting of the Governing Body for reasons recorded in writing.
- c. In the event of the Chairman or Vice-Chairman being not present, meeting will be chaired by the senior most member present.
- d. One half of the members will form the quorum; quorum in the adjourned meetings would not be required.

- e. Each member of Governing Body will have one vote; all decisions that cannot be arrived at by consensus will be determined by the majority vote of the members present and voting. In case of equality of votes, the member chairing the meeting will have a casting vote. Any member who has a conflict of interest in any resolution will abstain from voting.
- f. Team Leaders of the various consultancy agencies hired under the CFMS-Projects may be invitees to the Governing Body Meetings, with approval of the Vice-Chairperson.
- g. The Member Secretary will maintain or cause to be maintained the minutes of the meetings of the Governing Body.

8. Executive Committee (EC):

AS-CFMS being constituted primarily to implement “CFMS-Projects”, the Executive Committee shall exist for overall co-ordination among various implementing entities/agencies of the CFMS-Projects, to coordinate & monitor the progress of implementation of CFMS-Projects, and to discharge management responsibilities under overall guidance of the Governing Body and to give directions or take decisions in an endeavor, whenever necessary, to achieve the objectives of the CFMS-Projects. The Executive Committee shall consist of the following as members:

#	Officials	Members
1	Chief Secretary to the Government of Assam	Ex Officio President
2	Senior Most Secretary, Finance Department	: Ex-Officio Vice President
3	All officers in the rank of Secretary and above, Finance Department	: Ex-Officio Members
4	State Project Director, AS-CFMS	: Ex-Officio Member-Secretary
5	Representatives of the Departments of the Governments of Assam, associated with the CFMS-Projects, not below the rank of Secretary	: Ex-Officio Member
6	Representative of Planning & Development Department not below the rank of Secretary	: Ex-Officio Member

9. Meetings of Executive Committee:

The meetings of the Governing Body will be held in the following manner:

- a. Meeting of Executive Committee shall be held at least once in four months on the date, time and venue to be decided by the President and notified by the Member-Secretary to all members not less than 48 hours before the date/time of the meeting.
- b. Five members of Executive Committee will form the quorum. Quorum in the adjourned meetings would not be required.
- c. In the event of the President or Vice-President being not present, meeting will be chaired by the senior most member present.
- d. Each member of Executive Committee will have one vote; all decisions that cannot be arrived at by consensus will be determined by the majority vote of the members present and voting. In case of equality of votes, the member chairing the meeting will have a casting vote. Any member who has a conflict of interest in any resolution will abstain from voting.
- e. The representative of Information Technology Department (not below the rank of Secretary), Assam; Commissioner of Taxes, Assam; and the Directors of the Directorates of Assam such as Accounts & Treasuries, Pension, Audit (Local Fund), Financial Inspections, Small Savings etc. and the Team Leaders of key consultants engaged under the CFMS-Project shall be the permanent invitees to the Executive Committee Meetings. Others may be invited with the approval of the President.
- f. The Member Secretary will maintain or cause to be maintained the minutes of the meetings of the Executive Committee.

10. Powers and functions of Executive Committee:

The affairs of AS-CFMS shall be administered, subject to the Rules and Regulations and Bye Laws of the Society, under the overall guidance of Governing Body, by the Executive Committee.

1. It shall be the responsibility of the Executive Committee to endeavor to achieve the objects of the Society and

discharge all its functions. The Executive Committee shall exercise all administrative, financial and technical authority in this behalf; including powers to create posts of all AS-CFMS under the Finance Department and make appointments thereon in accordance with the regulations.

Specifically Executive Committee shall exercise powers to authorize creation of technical, administrative and other posts in the AS-CFMS, and to issue retention to such posts and to make payment for the same, provided–

- a. the posts shall be as provided in the Project Report of individual CFMS-Projects, and such Project Report have been duly approved by the Governing Body;
 - b. the posts so created by AS-CFMS shall be purely temporary and Project Specific and shall cease to exist after closure of the individual CFMS-Projects, unless terminated earlier or as decided by the Executive Committee of the AS-CFMS;
 - c. incumbents on deputation to the AS-CFMS from the State Government shall be entitled for 'deputation allowance' and other efficiency linked allowances as deemed fit and proper by the Governing Body;
 - d. AS-CFMS shall deposit the 'Pension Contribution' and 'Leave Salary Contribution' to the appropriate Head of Account as fixed by Accountant general Assam in respect of officers on deputation from the State Government on a regular basis and deduct applicable GPF/GIS/NPS subscriptions and professional taxes from the incumbents monthly salary and deposit the same to the appropriate head of account of the AG/ State Government;
 - e. officials and staff deputed by the State Government to the AS-CFMS may be reverted by the AS-CFMS without assigning any reasons;
 - f. Annual Confidential Reports (ACR) of the Officials on deputation to AS-CFMS are to be recorded, reviewed and accepted and sent to the respective parent department of the incumbent.
2. The Executive Committee shall have under its control the management of all the affairs and funds of the society.

3. The Executive Committee shall sanction expenditure for the execution of plans, and programmes of the Society as approved by Governing Body.
4. The Executive Committee may appoint Committees or Subcommittees, by whatever name called, comprising member(s) of the Society and such outside experts and officers of the Society as may be nominated by it for specific tasks, for the disposal of any of its business or for tendering advice on any matter pertaining to the administration and management of the Society.
5. Consider, frame and issue detailed regulations, instructions, guidelines, procedures and processes from time to time in conformity with the statues and rules for the fulfillment of the objects of the society.
6. Consider and approve the appointment of the internal auditors of the society.
7. Fixation of remuneration and other TA/DA charges for members of various Committees and special invitees, while attending the meetings of the various Committees.
8. Consider and approve eligibility conditions, duration, selection process etc for various types of service providers, vendors, resources including system integrators, developers, stake holders, financial collaborators, public-private partners, franchises, implementers, executors of the various projects under AS-CFMS.
9. Consider and frame the proposals, Request For Proposal (RFP) and other documents for the approval of the competent authority to achieve the objects of the society
10. Consider and approve norms, guidelines and terms and conditions and service level agreements with stakeholders.
11. To handle the projects on job-work and/or outsourcing basis for the Society, lay down terms and conditions and method of hiring such human and other Information Technology resources.
12. Negotiate, enter into and/or make contracts & deeds on behalf of the Society.
13. To enter into legal and corporate agreements for and

on behalf of the society and to sue and defend all legal proceedings on behalf of the society after due approval of Governing Body;

14. Solicit and receive grants, gifts, donations or other contributions from the Central Government, State Government, user charges, cess, contributions, fee and funds in any other forms, shall not be inconsistent or in conflict with the objectives of the society or with the provisions of these Rules;
15. Decide the temporary investment of surplus funds of the Society
16. The Executive Committee shall have the power to enter into arrangement with other public or private organizations or individuals for furtherance of its objects.
17. The Executive Committee may delegate, to the President, Vice President, Member Secretary, or any of its members and / or to a Committee / group or any other officer of the Society such administrative, financial and academic powers and impose such duties as it deems proper and also prescribe limitations within which the powers and duties are to be exercised or discharged.
18. Do all such acts and things as are incidental or conducive to the discharge of the functions and attainment of any of the objects of the Society.

11. Powers and Functions of the President:

The President will act upon powers that may be delegated by the Executive Committee. The President may further delegate the power to the Vice President. The President will be competent to take action on behalf of Executive Committee, in the absence of Executive Committee decision, if necessary, in respect of matters delegated to the Executive Committee on grounds of urgency to be recorded in writing, and such action shall be placed before the Executive Committee in next meeting for ratification.

12. Powers and Functions of the Vice President:

The Vice President will act upon powers that may be delegated by the Executive Committee and/or the President. The Vice President will be competent to take action on behalf of President, in his absence, in respect of matters delegated

to the President on grounds of urgency to be recorded in writing, and approval of such action is obtained from the President within a reasonable time.

13. Powers and Functions of the State Project Director, AS-CFMS :

The State Project Director will be the full-time Chief Executive of the AS-CFMS and shall be responsible for administration and management of the AS-CFMS and implementation of the AS-CFMS projects, consistent with the policy and management directions issued by the Governing Body and Executive Committee of AS-CFMS. SPD will be reporting to the President of the Executive Committee directly. S/he will operate from the office of the AS-CFMS. Specifically SPD will:

1. Be in overall charge of the day to day functioning of AS-CFMS;
2. Recommend release of funds to the CFMS-Project implementing entities/agencies;
3. Monitor physical & financial progress and take corrective actions wherever necessary;
4. Shall maintain or cause to be maintained proper books of account in accordance with generally accepted accounting principles and standards for all transactions of receipts and payments, income and expenditure and of the property, assets and liabilities of the Society and prepare the annual accounts;
5. Ensure audit of accounts (internal, external and statutory) and the follow up action on the audit observations;
6. Monitor actions relating to obtaining reimbursement of expenditures (as applicable) from funding/aiding agency in case of EAPs;
7. Assess training needs of officials and staff of the AS-CFMS and of the PIUs of the implementing entities/agencies and formulate training plans; and arrange for such trainings;
8. Establish close co-ordination with Funding Agencies of the CFMS-Projects and liaise with other similar CFMS-Projects under implementation in India;

9. Prepare innovative activities for introducing the best practices in Public Financial Management;
10. Operationalize MIS in the Society and PIUs and cause training of staff in this regard;
11. Assist, guide and supervise activities of all Implementing entities/agencies in the planning, implementation, monitoring, accounting, auditing and evaluation of activities as per requirement and stipulations of the individual CFMS-Projects;
12. Initiate action on recommendations of CFMS-Project funding agencies, Government of India, Government of Assam, Governing Body and the Executive Committee;
13. Ensure complete and up to date maintenance of books of account of the Society in accordance with generally acceptance accounting standards;
14. Be responsible for preparation of annual work plan as per design of the individual CFMS-Project as authorized by the State Government from time to time;
15. Constitute various co-ordination mechanism for implementation the CFMS-Projects;
16. To accord sanction and to release funds as provided in the bye-laws of the AS-CFMS;
17. Cause field inspections of the activities of CFMS-Projects and to initiate corrective actions wherever necessary; and to recommend disciplinary and/or corrective action including action against contractual staff and/or any officials and staff on deputation to the AS-CFMS from the State Government subordinate to him/ her;
18. Discharge all statutory responsibilities of AS-CFMS;
19. Carry out any other responsibilities assigned/ directed from time to time by the Chairman Governing Body or President Executive Committee; and
20. Deal with any other matter relating to financial affairs of AS-CFMS

14. Officers Staff and Contractual Personnel of AS-CFMS:

The Society may create posts necessary for its operations, with concurrence of the Executive Committee. Such posts, except Grade-IV, shall be ideally filled from officers on deputation from the Government of Assam. In case such

skills are not available within the Government, the posts may be filled through contractual personnel.

In addition, where specialized skills are required as per needs of the Society or individual CFMS - projects, the same may be hired from the open market as contractual staff or consultants.

15. Funds

The budget allocation for individual CFMS-Projects will be shown as Grants-in-aid to the AS-CFMS, which shall be reflected accordingly in the budget of the Finance department of the Government of Assam, till continuance of such CFMS-Projects.

The Finance Department of the Government of Assam will sanction and release the funds budgeted under the Finance Department for implementation of the CFMS-Projects to the AS-CFMS as Grants-in-Aid as per rules applicable from time to time.

The Director of Accounts & Treasuries, Government of Assam shall act as Drawing and Disbursing Officer for drawl of the budgeted amount for the CFMS-Projects.

All moneys of the AS-CFMS shall be kept in bank account(s) in the name of AS-CFMS opened with the approval of the Executive Committee. The bank accounts shall be operated under joint signatories according to the approved delegation of powers or as expressly provided by the Executive Committee. Drawl of funds from the bank accounts of AS-CFMS will be done in accordance with the procedure described in the Bye-laws.

16. Accounts, Audit and Annual Report

The Society shall maintain proper accounts and other relevant records and prepare annual financial statements comprising the Receipts and Payment Account and the Statement of Assets and Liabilities in accordance with generally accepted accounting principles and standards and considering any directions given by the funding agencies.

The accounts of the Society shall be audited annually by a Chartered Accountant in accordance with generally accepted auditing standards. The audit report shall be addressed to

the Governing Body. The audited financial statements along with the audit report shall be considered in the meeting of the Executive Committee and adopted in the annual meeting of the Governing Body.

The accounts of the Society shall also be subject to the provisions of the Comptroller and Auditor General (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

The State Project Director will prepare an Annual Report on the working of the Society and the work undertaken by it during the year and together with the audited financial statements and the audit report shall place it before the Executive Committee for and also at the annual meeting of the Governing Body. Thereafter, a copy shall be submitted to the Government of Assam and to the funding agencies.

17. Legal Proceedings:

1. Any suit or other legal proceedings by or against the Society may be filed/ contested/ defended and conducted on its behalf either by the President or the Secretary or by any other person so authorized by the Executive Committee of the Society. Any pleadings or other documents in connection there with may be signed and verified by any of such persons on behalf of the Society.
2. This power will also include the appointment of advocate/s, attorney/s etc. for the purpose.

18. Right to Information

Consistent with the spirit of the Right to information Act the annual Report of the Society, Minutes of the meetings of the Governing Body and Executive Committee and notices for employment and award of contracts and consultancies by the Society will be displayed on the web site of the Society.

19. Bye-Laws of the Society

The Executive Committee may, with the previous approval of the Government of Assam, frame or amend from time to time Bye-Laws of the Society for the conduct of the operations of the Society and furthering its objects. The Bye-Laws and any amendments shall be placed before the Governing Body in the next meeting.

20. Amendments and Alterations

The objects of the Society may be altered or extended in the manner provided in the Societies Registration Act, 1890.

These Rules and Regulations may be amended by the Executive Committee by a resolution passed by not less than two-third of the members present and voting. The amended Rules and Regulations shall be placed in the next meeting of the Governing Body for ratification.

21. Validation of Acts

No action taken by the Society or any of its authority shall be rendered invalid or void merely due to vacancies in the Governing Body or the Executive committee or defect in the appointment of the members.

22. Interpretation:

If in the interpretation of these Rules and Regulations there be any dispute or doubt, it will be decided by the Government and the decision of the Government will be final.

Certified to be the true copy of the Rules Regulations of the AS-CFMS.

Signatures:

	Designation	Name	Signature
1.	Senior Most Secretary to the Government of Assam, Finance Department and President, Executive Committee of AS-CFMS		
2.	Commissioner & Secretary, Finance Department		
3.	State Project Director, AS-CFMS		



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