

COPY OF:

RURAL DEVELOPMENT AND LOCAL ADMINISTRATION DEPARTMENT

Planning Authority (Audit and accounts) Rules, 1978.
(G.O.Ms.No.706, Rural Development and Local Administration, 10th May 1978)

No.SRO A-264/78 - In exercise of the powers conferred by sub section (1) of Section 69 read with clause(f) of sub- section (2) of section 122 of the Tamil Nadu Town and Country Planning Act, 1971)(Tamil Nadu Act, 1972), the Governor of Tamil Nadu hereby makes the following rules:-

RULES

1. Short title and commencement:- (1) These rules may be called the Planning Authority (Audit and Accounts)Rules, 1978,

2. Definitions:- In these rules, unless the context otherwise requires:-

(i) "Act" means the Tamil Nadu Town and Country Planning Act, 1971(Tamil Nadu Act 35 of 1972)

(ii) "Executive Authority" means the executive authority of the local planning authority constituted under section 11 of act, It also includes the Member/Secretary of the Madras Metropolitan Development Authority. In cases where the local planning authority consists of a single local authority, then the executive authority of that local authority in other cases where the local planning authority consists of more than one local authority then, the executive authority of the largest local authority in terms of population will be the executive authority of that local planning authority.

(iii) "Director" means the Director of Town and Country Planning .

3. Form of the accounts:- Every Planning Authority shall maintain its accounts of the Forms appended to these rules,

4. Submission of accounts:- A summary of the Fund accounts shall be submitted to the Director and the Member Secretary of the Tamil Nadu Town and Country Planning Board with a copy to the auditor and later than the first day of June.

5. Items of expenditure and receipts:- a) The items of expenditure which shall be debited and the items of receipts which shall be credited to the revenue section of the fund account should be as follows:-

(1) Items of expenditure:

(1) Salary of staff employed

(2) Allowances pensionary contribution and cost of conveyance or hire of vehicles for the officers and servants appointed for the preparation and execution of development plan.

(3) Survey charges

(4) Contingencies and equipment renewals

(5) Law charges

(6) Interest on loans

(7) Stationery, printing and notification expenses and cost of preparation of maps and maintenance of records and registers

(ii) **Items of receipts :-**

(1) Rent of lands included in scheme:

(2) Ground - rent

(3) Product from lands

(4) Interest on investments

(5) Law charges recovered

(6) Sundry receipts including sale-proceeds of copies of maps and schemes

(b) The items of expenditure which shall be debited and the items of receipts which shall be credited to the capital section of the fund account shall be as follows:

(1) Items of expenditure:

(1) Cost of acquisition of land, buildings etc.

(2) Cost of works of improvement provided in development plans

(3) Repayment of loans (sinking fund charges)

(4) Investments

(5) Compensation for injurious affection.

(6) Advances made

(7) Miscellaneous

(1) Cost of preparation of schemes including special surveys

(2) Cost of tribunal including staff and contingencies if any

(8) Expenses of enforcement

(ii) Items of receipts:-

(a) Receipts under

(i) Receipts from the development charges levied under section 59

(ii) Other receipts from the schemes implemented by the authority including remunerative enterprises.

(iii) Receipts from grants from the Government or the State Town and Country Planning and Development Fund.

(iv) Receipts from interests on investments loans and advances and rents.

- (v) Receipts from local authority under sub-section (3) of section 65
 - (vi) Other miscellaneous receipts under the Act
 - (vii) Deduct - refunds
- (b) Recoveries under loans and advances account
- (c) Loans raised by the Authority:-
- (i) Loans and advances from the State and Town and Country Planning Fund.
 - (ii) Loans and advances from the State Government
 - (iii) Other loans
- (4) Deposits:- (i) Security deposit
(ii) Other deposits
- (6) Auditors of the accounts:- The accounts of the planning authority shall be audited once a year by the auditor appointed by the Government under sub-section (2) of Section 69 of the Act.
- (7) Submission of accounts to Auditor:- The executive authority shall submit all accounts to the auditor as may be required by the auditor.
- (8) Powers of the Auditor:- The auditor may -
- (a) by summons in writing, require the production of any book, deed, contract, account, voucher, receipt or other document for perusal of examination of which they consider necessary:-
 - (b) by summons in writing require any person having the custody or control of any such document or accountable for it to appear in person before them, and
 - (c) required a person to appearing to make and sign a declaration with respect of such document or to answer any question or to prepare and furnish any statement relating thereto
- (9) The auditor shall certify the correctness of statements and accounts prepared in accordance with rule 3,
- (10) Submission of the audit report: The auditor shall -
- (a) report to the planning authority any material impropriety or irregularity which they may observe in the expenditure or the recoveries of money due to the planning authority or in the planning authority's accounts.
 - (b) furnish the planning authority such information as it may require concerning the progress of their audit.
 - (c) report to the planning authority any loss or waste of money or other property owned by or vested in the planning authority caused by neglect or misconduct, with the names of persons, directly or indirectly responsible for such loss or waste,

(d) submit to the planning authority the final statement of the audit and a duplicate copy thereof to the Government within a period of four months from the date of receipt of the annual account or within such other period as the Government may, notify

(11) Submission of the Audit Report to Director and Government:-

The Executive authority shall place the audit report with his replies thereto before the planning authority and submit it to the Director and the Government together with a copy of his replies and the resolution of the planning authority approving them within two months from the date of receipt of the audit report, through the auditor. The auditor will forward the replies to the Government with his remarks for passing orders.

CERTIFICATE OF VERIFICATION OF BALANCE

I CERTIFY that the closing balance shown in this account is in agreement with the balance arrived at in the Cash book. The Bank Pass book has been compared with the cash book and difference in balance between them is explained below:

I also certify that I have personally examined the accounts and registers and that I find

(i) that the receipts and expenditure of the year have been properly accounted for, and

(ii) that the figures in this return agree with those shown in the posting register which I have compared with the subsidiary registers.

SENIOR ACCOUNTS OFFICER.

APPENDIX

(Referred in rule 3)

Annual account of receipts and charges for the year 19 - 19-- planning authority.

Note:(1) Head of accounts not provided for in this form that found absolutely necessary in clarifying the various transactions under Receipts and Expenditure may be opened in consultation with the Auditor.

II. Receipts capital

1	Grants	
2	Sale of lands	
3	sale of building	
4	Receipts from the Development charges levied under sec 59	
5	Receipts from local authorities under section 65(3)	
6	Other miscellaneous receipts under the Act.	
7	Other receipts from the schemes implemented by the Authority	
8	Remunerative enterprises.	
9	Investments realised	
10	Loans and advances from the Government	
11	Loans raised by the Authority	
	Total receipts capital	

III. DEPOSITS AND ADVANCES

(Expenditure or Receipt)

Grand - Total receipts ordinary capital

and receipts and advances

Grand Total including opening balance

FORM II

Budget estimate for the year 20-- _ 20--	Revised estimate for the year	Head of accounts	Actuals for the year 20-- _ 20--
Opening Balance:			
Cash:			
Bank:			
Investment:			
Total			

(A) RECEIPTS

1. Receipts Ordinary.

1	Rent from lands	
2	Rent from buildings	
3	Procedure from lands	
4	Interest on investment	
5	Law charges recovered	
6	Lapsed deposits	
7	Sale proceeds of copies of maps and schemes	
8	Government grants for maintenance	
9	Remunerative enterprises	
10	Other receipts	
	Total receipts ordinary	

II. Expenditure - capital

1.	Acquisition of lands and ;buildings etc for: i) Roads and lanes	
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	ii) Other purposes	
2.	Works of improvement provided in development plans i) Roads ii) Lighting iii) Water supply and drainage iv) Schools and markets v) Other works	
3	Equipment's	
4	Furniture and fittings	
5	Motor vehicles	
6	Library books	
7	Remunerative enterprises	
8	Investments made	
9	Repayment of loans and advances i) To Government ii) To others	
10	Other expenditure for the schemes implemented by the authority	
	Total expenditure capital	

(B) expenditure

I. Expenditure - Ordinary

- (1) Establishment
 - i) Pay
 - ii) Dearness allowance

- iii) Additional Dearness allowance
- iv) House Rent Allowance
- v) Other compensatory allowance
- vi) Pension and leave salary contribution
- vii) Contribution to Provident Fund
- viii) Travelling allowance
- xi) Uniforms
- x) others
- 2) Contingencies:
 - Postage and telegrams, stationery and
Printing books and periodicals
- 3) Pay of contingent staff:
- 4) Conveyance charges
- 5) Rent
- 6) Telephones
- 7) Electricity charges
- 8) Rates, Taxes and insurance
- 9) Maintenance of vehicles
- 10) Repairs and renewals
- 11) Law charges
- 12) Tribunals
- 13) Interest on loans
- 14) Drawing instruments (equipment's)
- 15) Advertisement
- 16) Survey charges including consultancy fess etc.

- 17) Other items
- 18) Remuneration enterprises
- 19) Tools and plants
- 20) Furniture's

Total expenditure ordinary

III. Deposits and advances (out goings)

1. Deposits:

- i) Deposits

Total

2. Advances:

- i) Staff advance
- ii) Advance to other agencies for development work
- iii) Others
- iv) Permanent advance

Total

Total Deposits and Advances

Grand Total - Expenditure ordinary

Capital and deposits and advances

Closing Balance

Cash:

Bank:

Investments:

Grand total including Closing balance

FORM III

Register of Deposit

Separate pages should be/set apart of each class of deposits and for each kind of deposits under each class. An abstract should be worked out for deposits in cash for each month at the end of the separate entries relating to that month. The abstract should be certified by the Executive Authority

1. Serial number
2. Months and date of deposit
3. Name of depositor
4. Designation and address of depositor
5. Particulars of deposit
6. Amount
7. Initials of Head of office

Deposits refunded of

5. April

9. May

10. June

11. July

12. August

13. September

Adjusted in the month of

14. October

15. November

16. December

17. January

18. February
19. March
20. Voucher No and date of repayment or adjustment
21. Initials of head of office
22. Amount credited to local fund as lapsed
23. Balance carried forwarded to next year
24. Initials of head office
25. Remarks

FORM IV

Register of Advances Recoverable

1. Serial Number
 2. Month and date of advance
 3. Name of party
 4. Nature of advance
 5. Voucher Number
 6. Amount
 7. Monthly total of advance
- Repayments in cash or adjustment in
8. April
 9. May
 10. June
 11. July
 12. August
 13. September
 14. October

15. November
16. December
17. January
18. February
19. March
20. Total credits
21. Date of credit of
No. of voucher of adjustment
22. Balance remaining unadjusted
at the end of year.

Sd/-T.V. VASUDEVAN

Secretary to Government.

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Of part III section 11(a) of the TNGG

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