

HOUSING AND URBAN DEVELOPMENT DEPARTMENT

Tamil Nadu Local Planning Authorities planning and Development Fund Account Rules 1979

(G.O.Ms.No.635,Housing and Urban Development Department,(9th April 979)

No.SRO A-106/79 - In exercise of the powers conferred by sub-section (1) of section 122 read with sections 65,66,67. 68,69 and 70 of the Tamilnadu Town and Country Planning Act, 1971 (Tamil Nadu Act, 35 of 1972) the Governor of Tamilnadu hereby makes the following rules:-

RULES

Local Planning Authorities planning and Development Fund Account Rules 1979

1. Short title:- These rules may be called the Tamilnadu Local Planning Authorities Planning and Development Fund Account Rules 1978

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

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

(ii) "Fund Account" means the Local Planning Authority, New Town Development Authority Planning and Development Fund Account, and

(ii) "Planning Authority" means a Local Planning Authority including a New Town Development Authority appointed for administering the fund.

3. Administration of fund: Every Local Planning Authority constituted under sub-section(3) of section 11 of the Act and every New Town Development Authority constituted under sub-section (4)of section 11of the Act and every New Town Development Authority constituted under sub section(4) of section 11 of the Act shall maintain and administer a fund called the Planning and Development Fund Account (hereinafter called "The Fund Account") or the Local Planning or New Town Development Authority concerned. The day-to-day administration of the Fund Account shall be entrusted to the Member-Secretary of the Planning Authoiryt who shall be the Treasurer of the Fund Account.

4. Audit:(i) The Fund Account shall be audited once a year by the Examiner of Local Fund Accounts or his nominee (hereinafter referred to as the Auditor)

(ii)The Member Secretary of the Planning Authority shall submit all accounts to the Auditor within 45 days of the closing of financial year to which the accounts relate

(iii) The auditor may:-

(a) by issuing summons, in writing, require production of any book, deed, contract accounts voucher receipt or other document for the perusal of examination of which he considers necessary.

(b) by issuing summons, in writing, require any person having the custody or control of any such document or being accountable for in such document to appear in person before him.

(c) require any person so appearing to make and sign a declaration in respect of such document or to answer any question or to prepare and furnish any statement relating thereto.

5. Duties of the Auditor: The Auditor shall

(a) report to the planning authority an material impropriety or irregularity which he may observe in the expenditures or the recoveries or deposit of moneys, if any, due to the Fund Account.

(b) advise the planning authority on the lines and forms in which the various accounts of the Fund account shall be maintained so as to avoid an impropriety or regularity as may be considered necessary,

(c) furnish the planning authority such information as it may require concerning the progress of the audit.

(d) report to the Planning authority any loss or waste of money caused by neglect or misconduct with the names of persons directly or indirectly responsible for such loss or waste.

(e) forward to the Planning Authority the financial statement of the audit with a copy to the Director and also to the Government within a period of three months from the date of receipt of the annual financial statement from the planning authority or within such period as the Government, may notify, from time to time.

6. Submission of Audit report: The Member-Secretary shall place the audit report with his replies thereto, before the Planning Authority and submit it to the Director within two months from the date of receipt of the audit report through the Auditor together with a copy of his replies and the resolution of the planning authority approving them,

7. Utilisation of the funds:- Utilisation of the fund shall be for the purposes specified in section 67 of the Act.

8. Mode of control:- (a) Moneys received by the planning Authorities shall be kept in any Nationalised Bank or State Co-operative Bank under two sets of accounts called as Local Planning Authorities Planning and Development Fund Account-I and Local Planning Authorities Planning Development Fund Account-II)hereinafter called "the Fund Account-I" and Fund Account II" respectively.

(b) The money shall be appropriated in line with the Budget proposals after approval of the budget by the competent authority and with specific orders, wherever necessary, on each action as the case may be.

(c) The Fund Account-I shall embody all financial transactions of receipts and payments of the Planning Authority under the provisions of sections 66 and 67 of the Act. The Fund Account-I shall not deal with the credits and debts pertaining to the integrated Urban Development Programme and other special schemes funded by the State or Central Government.

(d) (i) The financial transactions of receipts and payments in respect of integrated Urban Development Programme and other special schemes funded by the State or Central Governments shall be dealt in Fund Account-II

(ii) The Planning Authority shall obtain the orders of Director in releasing the amounts from the Fund Account-II and no cheque shall be presented at the Bank by the Member-Secretary in respect of Fund Account-II without the orders of the Director. In such cases, it shall be the duty and responsibility of the Planning Authority to get orders from the Director sufficiently early and in appropriate form.

(iii) Wherever orders are issued by the Director releasing Funds from the Planning Authorities Fund Account -II for the specified items of work or works such expenditure shall be incurred for such purpose by the Member-Secretary without any reference to the Planning Authority.

(iv) All receipts pertaining to the integrated Urban Development Programme and other schemes financed through Planning Authorities Fund Account-II shall be credited to the Planning Authorities Fund Account-II only.

9. Registers to be maintained: The Member-Secretary shall maintain the following registers for purposes of maintaining account:

1. Cash book
2. Cheque book
3. Pass book
4. Register showing the amount received from the Government and other agencies.
5. Register of loans
6. Register of grants
7. Register showing the recovery of loans paid
8. Ledger for classification of receipts and charges

9. Annual account.

10. Such accounts returns and periodicals as may be prescribed by the Director of Town and Country Planning and Examiner of Local Fund Account form time to time.

Sd/- P.Kandasamy,

Commissioner and Secretary to Government.

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