

PLANNING AUTHORITY (AUDIT AND ACCOUNTS) RULES, 1978.

(G.O Ms. No.706, R.D & L.A., dated the 10th May 1978)

No. SRO A-264/78.- In exercise of the powers conferred by sub-section (1) of section 69 read with clause (r) of sub-section (2) of section 122 of the Tamilnadu Town and Country Planning Act, 1971 (Tamilnadu Act 35 of 1972), the Governor of Tamilnadu 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 the Act. It also includes the Member-Secretary of the (Chennai) Metropolitan Development Authority. In cases where the Local Planning Authority consists of a single local authority, then, the executive authority of that local authority will be the executive authority of the Local Planning Authority. In other cases, where the Local Planning Authority consists of more than one local authority, then the executive author authority in terms of population will be the executive authority that Local Planning Authority

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

3. Form of accounts.- Every planning authority shall maintain its accounts in the Forms appended to these rules.

4. Submission of accounts.- A summary of the fund accounts shall be submitted to the Director and the Tamil Nadu Town and Country Planning Board not later than the first day of June with a copy to the auditor.

5. Items of expenditure and receipt.-

(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 shall be as follows:-

(i) Items of expenditure-

- (1) Salary of staff employed.
- (2) Allowances, pensionary contributions 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.
- (6) 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 receipt-

- (a) Rent of lands included in scheme.
- (b) Ground-rent.
- (c) Produce from lands
- (d) Interest on investments
- (e) Law charges recovered.
- (f) Sundry receipts including sale-proceeds of copies of maps

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

(i) 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

- (8) Expenses of enforcement.

(ii) Items of receipts-

- (a) Receipt under-

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

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

(ii) Receipts from interests on investment loans advances and rents.

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

(v) Receipts from local authorities 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 Town and Country Planning Fund.

(ii) Loans and advances from the State Government.

(iii) Other loans.

(d) Deposits-

(i) Security deposit.

(ii) Other deposits.

6. Auditing 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 or 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) require any person so 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. Certificate.- 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 moneys due to the planning authority or in the planning authority's accounts;

(b) furnish the planning authority such information as it may report to the planning require concerning the progress of their audit

(c) Report to the Planning authority any loss or waste of moneys or other property owned by or vested in the planning autho- 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.