

Instructions Under the Rajasthan Municipalities Accounts Rules, 1963

RAJASTHAN

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Rule

INSTRUCTIONS-UNDER-THE-RAJASTHAN-MUNICIPALITIES-ACCOUNTS RULES OF 1963

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Instructions Under the Rajasthan Municipalities Accounts Rules, 1963Published vide Notification Circular No. Audit/F. 13 /Circular/DLB/69/9659-9942, dated 25-4-1969It was noticed at the time of inspections that Commissioners/Executive Officers pay scale attention to accounts work and do not perform their duties to the extent prescribed in the Rajasthan Municipalities Accounts Rules, 1963.Broadly speaking, "the duties prescribed in Rajasthan Municipalities Accounts Rules, 1963 are as follows :-

1.

The Commissioner/Executive Officer should ensure that in accordance with rule 4 all money received on account of recovery of taxes, octroi etc., are without any reservation, brought to account and lodged in full in the bank concerned.

2.

Commissioner/Executive Officer should see that the short payments below Rs. 25/- and refund of octroi, if desired by the applicant are made in cash from the permanent advance and that payments of Rs. 25/- or above are made by cheques only.

3.

In accordance with rule 8, he should submit the monthly accounts showing the progress or receipt and expenditure to the Finance Committee/Administrator for Scrutiny and comments.

4.

He should also see that monthly accounts with brief note regarding progress of receipt and expenditure are submitted to the Council/Board at the end of each quarter.

5.

He will also submit the annual account in the general meeting of the Council/Board as required under rule 9(ii) of Rajasthan Municipal Accounts Rules.

6.

The Commissioner/Executive Officer vide rule 11 must satisfy himself not only that the adequate machinery exist for systematic check calculated to prevent and detect errors and irregularities and to guard against waste and loss of public money and stores but should also see that prescribed checks are effectively applied.

7.

In accordance with rule 12 he should inspect the Municipal office once in every six months and should record the remarks regarding irregularities committed in the inspection book maintained for the purpose. He should see at the time of next inspection that effective actions have or have not been taken to remove the defects in the previous inspection note.

8.

In embezzlement case, he should see that departmental enquiries are held immediately and efforts should be made to finalise them within the prescribed time limit. He should also see that delinquent official is suitably punished so that it may set an example to others. In case he finds a defect in procedure, the matter may be referred to this Directorate. It is further stressed that action as mentioned in Government Circular No. F. 23 (86) Appointments (A)/57 Group III/dated 6-2-63 (copy enclosed) may be taken to avoid delay.

9.

He should also personally see as mentioned in rule 14(2) of the Rajasthan Municipal Accounts Rules, 1963 that the annual accounts are closed at proper time and completed before the 20th April each year.

10.

He should also see that the records, registers, files etc. which are called for by the audit party as required under rule 14 (3) of the Rajasthan Municipal Accounts Rules, 1963 produced expeditiously to assist them in their investigation.

11.

He shall also see that audit objections statement issued by the auditor during the course of audit are returned promptly, in any case before the close of audit as required under rule 14(4).

12.

As required under rule 19(2) of the Rajasthan Municipal Accounts Rules, 1963, he should see, at the end of each month, that the total collections of the month agree with the total of the classified abstract under respective heads and whether a certificate of agreement is invariably recorded by the Revenue officer.

13.

He will see that half yearly statement of demand collection is prepared and submitted to the Board/Administrator to watch the progress of the recovery of taxes as required under rule 19(3) of the Rajasthan Municipal Accounts Rules, 1963.

14.

As required under rule 19(4) he should give a certificate in the register, at the end of the entries of each year, to the effect that he has satisfied himself that the current demands have been correctly posted from the assessment list, that the total current demands agree with the total in the assessment list and that the arrears have been correctly brought onward from the preceding year's account.

15.

He shall sign the demand and collection register in token of his having satisfied himself than the entries of taxes for which no assessment lists are made and which are not collected by means of licence are made in it and that demands have been duly and correctly entered in it.

16.

He shall check the demand collection register at the close of the month as required under rule 23(4) and shall record a certificate in token of his having done so.

17.

As required under rule 27, Note 1, he should exercise the vigilant supervision on the sale of night soil and the city sweepings and shall also see that where night soil and city sweepings are trenched and the land trenched is let out to a contractor, a demand be prepared and auctioned as per rules.

18.

As per rule 28(a) of the Rajasthan Municipal Accounts Rules, 1963 he shall examine the pound register once in a month. He shall then check the totals of the money column in the pound register and shall see that the progressive totals of the receipts have been correctly entered in the release passbook and that the amount shown as received on behalf of the Board agrees with the total of the amounts remitted to the Municipal office and cash in hand of the pound keeper.

19.

When any work is undertaken, the Engineer or the Overseer shall draw up the estimates and send it to the Executive Officer/Commissioner who shall see that there is sufficient provision in the budget to cover the charges and the estimates are sanctioned by the Board or the authority empowered in this behalf. The work beyond the power of the Board/Council should be taken up in hand only when the administrative and financial sanction of the competent authority is obtained.

20.

In case of purchase of stores, stationery, he should obtain the requirements for the whole year and the sanction of the competent authority is taken before the orders are placed to the firm.

21.

The blank receipt books should be kept in the personal lock and key of the Executive Officer/Commissioner and they will be issued in a serial order. The used books should also be kept in the safe custody. Similarly, the octroi receipt books should remain in the personal lock and key of the Revenue Officer so that there may not be any chance of corrections afterwards.

22.

As required under rule 50, he should see that all the registers, books are serially numbered and he shall then record a certificate of counting of pages at the beginning of the register etc.

23.

In order to control, he should periodically check the consumption of oil by comparison with the scale prescribed under rule 52.

24.

He shall see that a scale for stationery to be given to each clerk in a month is prescribed by the Board and is strictly followed as required under rule 52.

25.

As mentioned in rule 53 he shall see, before passing order for the payment on a bill, that the article billed for have been received in good condition and is in accordance with specification given and entered in the appropriate stock book or property registers and a reference to the entry in the register is quoted on the bill.

26.

As provided under rule 54, he should see that postage stamps are verified in every month by some responsible officer and daily accounts are checked by the Superintendent or Head Clerk as the case may be and a certificate to this effect is recorded by the verifying officer.

27.

In accordance with rule 55. he should see that the movable and immovable property are verified annually in the method prescribed in the rules. He shall also see that a certificate showing the result of each verification is submitted to chairman or Administrator for orders.

28.

The establishment register, as prescribed under rule 56 is maintained properly and the Commissioner/Executive Officer should initial in token of check and to see that it is maintained upto date.

29.

The service books/service rolls being an important document should be kept in his personal custody and entry of each service, pay, leave, suspension good or bad service records are noted under his signatures as provided under rule 58.

30.

He should, in accordance with rule 59, see that the person dealing with cash produces security in proper form and is recorded in the register of deposits in Form 29.

31.

Before signing the salary bills, he should see that instructions as provided under rule 60 are complied with. He should also see that pay so drawn is paid to the proper recipients as noted in rule 61 as he will be personally responsible for any loss.

32.

As mentioned in rule 65, he should see that all moneys recovered and spent is immediately brought to account in the general cash book under his direct supervision. He shall also see that no person, compiling the accounts, collects the money on behalf of the Board/Council.

33.

He should see that receipt of the money paid in office signed by him or by the person authorised by him and the amount is brought to account at once as provided in rule 66.

34.

In accordance with rule 67, he should, before signing the money order receipt, see that the entry has been made in the money order register under his initials.

35.

As provided in rule 68, he should see that when a cheque is received in payment of the dues it is first entered in the cheque register and a letter acknowledging the receipt of the same stating therein that the letter shall not be treated in any way as a valid receipt of the amount in clearance of the Board dues is issued. He should also see that other formalities as prescribed under the rules are followed strictly.

36.

He should see that the octroi cash book in form No. 36 is verified, initialled by the Accountant and is returned after his examination as required under rule 70.

37.

As prescribed in rule 72, he should see, before making the payment order that the vouchers are complete and affords sufficient information as to the nature of payment. He shall also see that the claim is admissible and duly sanctioned by the competent authority. In case otherwise, he shall be responsible for the wrong payment. He should also satisfy himself of the identity of the person taking payment and that the payment is made to the proper person only.

38.

Before signing the salary bills, he should see that:-(a)Pay of any person in excess of the strength is not drawn.(b)The pay for the period of leave is drawn until it is sanctioned.(c)Increment amount is also not drawn until incremental certificate is signed by the competent authority.(d)Recoveries of loans, advances have been made and a note entered in the register maintained for the purpose.(e)The entries of the bill have been made in the Establishment Check Register.(f)In case of supplementary or arrear bills he should initial the entries made in the original bills in which the claim was omitted and then a certificate to this effect is given in the bill.

39.

When the payment of fully vouched bill is taken and advance receipt of which has already been given, he should also see that no further receipt is issued vide rule No. 69.

40.

In accordance with rule 75, he should examine and satisfy himself that all bills except those of establishment charges for the month are vouched and are so defaced so as to preclude the possibility of their being used in support of any other bill and he shall record on the general cash book a certificate to this effect.

41.

As mentioned in rule 77, he should get the cheques counted when a new cheque book is received and he will keep it in his personal custody.

42.

He shall also see that the amount, a little in excess of the sum for which cheque is drawn shall be written under it and its counterfoil as protection against fraud [see rule 77(3)].

43.

When he makes over charge of his office either temporarily or permanently he shall, vide rule 77(9) send specimen of the signature of the relieving officer.

44.

In accordance with rule 78, he shall sign the cash book daily which inter alia means he should check entry with the help of voucher and initial it in token of check.

45.

He should verify the actual cash balance shown in the cash book at irregular intervals and a certificate to this recorded as required under rule 78(2). This does not mean verification after long intervals but should be done at any time at least once a month as it would help him in checking embezzlement cases.

46.

When an advance for a particular purpose is made, it (vide rule 80(1)) will be entered under his supervision as a demand in the register of miscellaneous demand in form 2 and he shall watch the progress.

47.

He should see as required under rule 80(3) that no advance is paid to the Chairman, Vice-chairman or a Member of a Board for execution of work or purchase of articles.

48.

He shall submit the quarterly accounts of temporary advances to the Chairman for examination and orders, in regard to overdue items.

49.

In compliance of rule 83, he shall attest each entry of loan made in the loan register and he shall see that it is maintained upto date. He shall also see that a separate page is opened for each loan and account of Government loans are kept distinct from the accounts of loans from other sources.

50.

As required under rule 89, he should see that a separate ledger account for each grant-in-aid, received, shall be maintained in the classified abstract to arrive at the amount incurred out of the particular grant-in-aid.

51.

He shall attest each entry in the register of investments in form 42. He shall see that the Government securities are kept distinct from the other investments. He shall verify and examine these investments each year and shall record a certificate in the register.

52.

As required under rule 87, he should check the register of units periodically and sign it in token of check and shall submit it to the Chairman for review and signatures.

53.

As mentioned under rule 88, he should record the money orders received in the register of money order. This may be seen at the time of checking the cash book.

54.

He should see that all cheques, drafts received are entered in the register of cheques and drafts in form 35.

55.

In accordance with rule, 92, it is his duty to see that all accounts books and registers are maintained by the Board and have been duly entered therein. He shall also review this register once every half yearly and record a certificate to this effect in the register that it is posted upto the date.

56.

As required under rule 93, he shall see that the promissory notes and similar valuables belonging of the Board are kept in the treasury in a strong box under double lock and he shall keep one key and the other key shall remain with the Chairman.

57.

In refund case, he shall see, before signing the refund bill, that a note to this effect has been made against the original entry or items and shall record a certificate on this bill. If the above mentioned guiding principles are correctly and strictly followed, it is hoped that the position of accounts in the Municipalities would be considerably improved.