
ANDHRA PRADESH PANCHAYAT RAJ (ACCOUNTS OF PRIVATE MARKETS AND ITS MAINTENANCE, AUDIT AND INSPECTION) RULES, 2000

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In exercise of the powers conferred by clause (xxiii) of Section 268 read with Sections 105 and 106 of Andhra Pradesh Panchayat Raj Act, 1994, the Governor of Andhra Pradesh hereby makes the following Rules relating to the Accounts of Private Market and its Maintenance, Audit and Inspection of such accounts.

1. . :-

These Rules may be called the Andhra Pradesh Panchayat Raj (Accounts of Private Markets and its Maintenance, Audit and Inspection) Rules, 2000.

2. Issue of tickets for Collector :-

(1) The owners, occupiers of private market shall issue tickets for collection made daily for use of such markets and receipts for collections made periodically.

(2) The receipts books and ticket books shall be printed in Forms I and II respectively given in Appendix to these Rules.

3. Display of rates to be charged :-

(1) The rates to be charged from the vendors, commission agents, brokers and those who bring animals for sale into the market shall be boldly displayed at a conspicuous place of the market at the

main entrance in Telugu or Urdu language.

(2) The ticket books shall be printed separately for each rate of fees charged in Telugu or Urdu.

4. Production of complete accounts to the Executive Authority :-

The owners, occupiers or farmers of the markets shall keep true and complete accounts of the receipts from the markets and expenditure incurred on their maintenance and shall produce them whenever required for inspection, check or audit by the Executive Authority or such other person as may be authorised by him on his behalf.

5. Maintenance of register of collections and disbursements :-

A register of collections and disbursements shall be maintained in Form III respectively given in the Appendix to these Rules. The registers, tickets and receipt books shall be checked by the Executive Authority or such other person as may be authorised by him, not less than once in every month and such remarks as are called for, recorded therein. If the accounts have been found to be correct a certificate to that effect shall be recorded in the said registers.

6. Renewal of licence :-

A statement showing the receipts and charges relating to the markets for the previous year (or for the period of full twelve months preceding the date of application of licence) shall accompany every application of renewal of licence to keep open the market. The Executive Authority shall, before renewing the licence check the statement with the books of the owner occupier of the market.

7. Inspection by the auditors and their duties :-

(1) The auditors appointed under Section 266 of the Act shall be competent to inspect the accounts maintained by the management of private markets, including its receipts and expenditure and certify about the correctness of the dues fixed (basing on the percentage of gross revenues) and the timely payment of instalments, and penalties leviable in terms of lease agreement.

(2) The persons managing the private markets shall be bound to produce the records and answer all questions raised by the

auditors. The audit of the accounts derived to be audit under Section 6 of the State Audit Act, 1989.

(3) The auditors shall bring to the notice of the Executive Authority and Gram Panchayat any material fact relating to dues recoverable and the Gram Panchayat shall be bound to take action as suggested in the audit report in consultation with the Extension Officer (Pts.), when expenditure is shown towards daily maintenance of the markets, it is the duty of the management to keep the environment neat and clean.