

RULES FOR MAINTENANCE OF REGISTERS AND ACCOUNTS BY MANDAL PARISHADS AND ZILLA PARISHADS

CONTENTS

1. .
2. Posting Register
3. Abstract of monthly account
4. .
5. Annual Accounts
6. Detailed Annual Accounts
7. .
8. .
9. .
10. Monthly demand collection and balance statement
11. Monthly statement of financial sanction
12. Subsidiary contingent register for expenditure incurred under Community Development Programme
13. Transfer adjustments
14. Purchase of account forms, their general maintenance and the accounting of the stock thereof
15. .
16. Stock account of forms
17. Records
18. .

RULES FOR MAINTENANCE OF REGISTERS AND ACCOUNTS BY MANDAL PARISHADS AND ZILLA PARISHADS

In exercise of the powers conferred by sub section (1) of Section 208 read with Section 266 of the Andhra Pradesh Panchayat Raj Act, 1994 (Act 13 of 1994), the Governor of Andhra Pradesh hereby makes the following rules, namely;

1. . :-

The Mandal Parishads Zilla Parishads shall maintain in the office of the Mandal Parishads Zilla Parishads and shall be responsible for the correct and up to date maintenance of the registers and accounts as detailed in Annexure-A. Preparation and Submission of Accounts and Abstracts

2. Posting Register :-

(a) The Mandal Parishads Zilla Parishads shall maintain or cause to

be maintained a posting register in such form as may be laid down by the Government, from time to time, showing opening and the closing balance as well as the current and progressive receipts and charges for each month and for the whole year. The transaction for cash month closed in the register not later than the end of the month followed.

(b) The receipt portion of the posting register shall be posted from the entries in the cash book and the transfer entry register. The several items of receipts shall be classified and posted in the posting register against the heads concerned. In case there are more than one item against a detailed head, the total of such items shall be posted against the head concerned, the details being posted at the foot. The payment side of the posting register shall be posted from the cash book and the transfer entry vouchers. Those vouchers shall first be arranged in the order of the heads in the posting register. If there are more vouchers than one under any head, the several items with the number of their respective vouchers shall be posted at the foot of the posting register and the totals posted at against the head concerned, the two being connected with each other by indicative letters. As soon as the accounts for the month have been compiled, the progressive totals under all the heads shall be made in the column provided for the purpose.

3. Abstract of monthly account :-

From the posting register, the Mandal Parishad Zilla Parishad shall prepare for each month in such form as may be laid down by the Government, from time to time, an abstract of the monthly account and forward it to the Auditor, Zilla Parishad and to Government (in the case of Zilla Parishad) together with a certificate of verification not later than the end of the month following.

4. . :-

The Executive Engineer, Zilla Parishad at the head quarters shall send the monthly cash Account Current to the Chief Executive Officer, Zilla Parishad including the receipts and payments arising in the offices of the Executive Engineer in the divisions in the districts, for incorporation in the main account of the Zilla Parishad.

5. Annual Accounts :-

On abstract of every annual account of a Mandal Parishad Zilla Parishad showing the income under each head of receipt, the charges for the establishment, works undertaken, the sum

expended on each work, the balance, if any, remaining unexpended and such other information as may be required by Government, from time to time, shall be prepared by the Mandal Parishad Zilla Parishad in such form as may be prescribed and submitted to Zilla Parishad Government not later than the fifteenth day of second month of the next Financial Year.

6. Detailed Annual Accounts :-

The Mandal Parishad Zilla Parishad shall submit the detailed annual account to Zilla Parishad Government not later than the fifteenth day of second month of the next Financial Year.

7. . :-

Soon after the completion of the Financial Year or in any case not later than one month after the completion of the Financial Year, the Mandal Parishad Development Officer of the Mandal Parishad or Chief Executive Officer of the Zilla Parishad shall cause preparation of an abstract of the annual accounts of the Mandal Parishad or the Zilla Parishad for that year showing its detailed annual accounts, in forms as may be prescribed and place them before the General Body Standing Committee for Finance of the Zilla Parishad.

8. . :-

The Mandal Parishad shall consider the annual abstract and the annual detailed accounts. The Standing Committee for Finance of the Zilla Parishad shall scrutinise the annual abstract and the annual detailed accounts of the Zilla Parishad and place them before the Zilla Parishad.

9. . :-

The Mandal Parishad or the Zilla Parishad shall consider abstract and detailed account of the Mandal Parishad or the Zilla Parishad and send a copy of them with its resolution to the Zilla Parishad concerned, or the Government, as the case may be and to the Director of Local Fund Audit not later than the fifteenth day of the second month of the next Financial Year.

10. Monthly demand collection and balance statement :-

The Mandal Parishad Zilla Parishad shall prepare a monthly demand, collection and balance statement showing the various items of receipts and submit the same to the auditors and Zilla Parishad Auditors and Government respectively, in such form as laid down by the Government, from time to time, by fifteenth of every succeeding month.

11. Monthly statement of financial sanction :-

Every Mandal Parishad Zilla Parishad and its Standing Committees shall transmit copies of all the financial sanctions accorded by them during the month by twentieth of succeeding month to the auditors. In the case of Mandal Parishad, the return shall also be sent to Zilla Parishad.

12. Subsidiary contingent register for expenditure incurred under Community Development Programme :-

The Mandal Parishad shall maintain separate subsidiary work registers and contingent register for the expenditure incurred under Community Development Programme.

13. Transfer adjustments :-

Every alteration in the accounts of the Mandal Parishad Zilla Parishad shall be effected by means of transfer entry made in a register called the transfer entry register kept for the purpose. Such register shall be in such form as may be laid down by the Government, from time to time, and every entry made therein shall show the head or heads of account to be debited and the head or heads of accounts to be credited and the grounds upon which the transfer is proposed to be made. A transfer entry shall be duly passed by the Mandal Parishad Development Officer of a Mandal Parishad and Chief Executive Officer of a Zilla Parishad before it is entered in the register.

14. Purchase of account forms, their general maintenance and the accounting of the stock thereof :-

The Mandal Parishad Zilla Parishad shall use the forms detailed in Annexure B in such form as may be prescribed.

15. . :-

No account forms other than those laid down by the Government under the powers vested in them by the Act or the rules made thereunder shall be used by Mandal Parishad Zilla Parishad without the previous sanction of the Government.

16. Stock account of forms :-

The Mandal Parishad Development Officer of a Mandal Parishad Chief Executive Officer of a Zilla Parishad shall arrange for the proper maintenance of a stock account in such form as may be laid down by the Government, from time to time, and forms as may be specified in the headings therein as well as for all forms of tickets printed for use in departmental collection of revenue. The

correctness of the stock account of forms shall be verified at the end of every half year by the Mandal Parishad Development Officer Chief Executive Officer.

17. Records :-

All accounts and registers shall be maintained in Telugu.

18. . :-

All corrections and alterations in accounts shall be neatly made in red ink attested by the Mandal Parishad Development Officer Chief Executive Officer or a responsible officer of the Mandal Parishad Zilla Parishad duly authorised by the Mandal Parishad Development Officer Chief Executive Officer, alterations and corrections in bills shall likewise be authenticated the drawer.