

ASSAM TOWN AND COUNTRY PLANNING (FINANCIAL) RULES, 1963

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1. . :-

These rules shall be called the "Assam Town and Country Planning (Financial) Rules, 1963.

2. . :-

They shall come into force at once.

3. Definitions :-

In these rules unless there is anything repugnant in the subject or context

- (1) "Chairman" means the Chairman of the Authority ;
- (2) "Municipality" means the municipality constituted under the Assam Municipal Act, 1956 within the area concerned;
- (3) "Land" has the same meaning as in Cl. (a) of S. 3 of the Land Acquisition Act, 1894 (Central Act I of 1894);
- (4) "Prescribed" means prescribed by rules made under the Assam

Town and Country Planning Act, 1959 (as amended) ;

(5) "Secretary to the Authority" means the person for the time being-appointed as such by the Government;

(6) "Appellate Authority" has the same meaning as in S. 43 of the Assam Town and Country Planning Act, 1959;

(7) "Member" means a member of the Authority ;

(8) All words and expressions not defined in these rules shall have the meanings respectively assigned to them by the Assam Town and Country Planning Act, 1959 (as amended) or Assam Municipal Act, 1956 ;

(10) "Contingent expenditure" means the expenses incurred for carrying on office work, and includes the rent for office buildings, the provision of furniture and equipments therefor and charges for printing, postage and stationery.

4. Form, signature, exchange, transfer and effect of debentures :-

(1) Whenever money is borrowed by the Authority on debentures, the debentures shall be in such form as the Authority, with the previous sanction of the State Government, may from time to time, determine.

(2) All debentures shall be signed by the Chairman and Finance Officer of the Authority.

(3) The holder of any debenture in any form prescribed under sub-R. (1) may obtain in exchange upon such terms as the Authority may from time to time determine, a debenture in any other form so prescribed.

(4) Every debenture issued by the Authority shall be transferable by endorsement, unless some other mode of transfer be prescribed therein,

(5) The right to use in respect of moneys secured by debenture issued by the Authority shall vest in the respective holders of the debentures for the time being, without any preference by reason of some Such debentures being prior in date to others.

5. Receipt by joint holders for interest or dividend :-

Where two or more persons are joint holders of any debentures or

security issued under these rules, any one of such persons may give an effectual receipt for any interest or dividend payable in respect of such debenture or security unless notice to the contrary has been given to the Authority by any other of such persons.

6. Priority of payment for interest and repayment of loans :-

All payments due from the Authority for interest on, or the payment of loans, shall be made in priority to all other payments due from the Authority.

7. Investment of sinking fund :-

(2) All dividends and other sums received in respect of any such investment shall, as soon as possible after receipt, be paid into the appropriate sinking fund and invested in the manner prescribed by sub-R. (1).

8. Annual statements by Chairman :-

The Chairman shall, at the end of every financial year, place before the Authority a statement showing

- (a) the amount which has been invested during the year under R. 7 ;
- (b) the date of the last investment made previous to the placing of the statement ;
- (c) the aggregate amount of the securities held by them ;
- (d) the aggregate amount which has, up to the date of the statement, been applied towards repaying loans ; and
- (e) the aggregate amount already paid into each sinking fund.

9. Estimate of income and expenditure to be laid annually before the Authority :-

(1) The Chairman shall, at a special meeting to be held in the month of December in each year, lay before the Authority an estimate of the income and expenditure of the Authority for the next financial year,

(2) Every such estimate shall make provision for the due fulfilment of all the liabilities of the Authority and for the efficient administration of the Authority.

(3) Every such estimate shall differentiate capital and revenue funds, and shall be prepared in such form and shall contain such

details, as the State Government or the Authority may from time to time direct.

(4) Every such estimate shall be completed and a copy thereof sent, by post or otherwise, to each member at least ten clear days before the date of the meeting at which the estimate is to be laid before the Authority.

10. Sanction of Authority to estimate :-

The Authority shall consider every estimate so laid before it and shall sanction the estimate, either without alteration or with such alteration as it may think fit.

11. Approval of State Government to Annual Budget estimate :-

(2) If any estimate is so returned to the Authority, it shall forthwith proceed to modify it, and shall resubmit the estimate, as modified, to the State Government for such order as it deems fit and the order of the State Government thereon shall be final.

12. Transmission of copies of estimate to Municipal Boards :-

Every such estimate shall, when approved by the State Government, be printed and copies thereof shall be sent by the Authority to the Municipal Boards affected by such estimate.

13. Special provision as to the first estimate after the constitution of the Authority :-

1) A special meeting of the Authority shall be held as soon as may be expedient after the day appointed under sub-S. (1) of S. 8-E of the Assam Town and Country Planning (Amendment) Act, 1962 and the Chairman shall at such special meeting lay before the Authority an estimate of the income and expenditure of the Authority for the portion of the financial year which on the said day had not expired.

(2) The provisions of sub-Rr. (2) and (3) of R. 9 and of Rr. 10 to 12 shall apply to the said estimate.

14. Supplementary Budget estimate :-

(1) The Authority may at any time during the year for which any estimate has been sanctioned, cause a Supplementary Budget estimate to be prepared and laid before them at a special meeting.

(2) The provisions of sub-R. (3) of R. 9 and of Rr. 10 to 12 shall apply to every supplementary estimate.

15. Re-appropriation :-

(1) Re-appropriation within the total sanctioned amount on capital or revenue account separately may be made without the approval of the State Government; provided that fund will not be appropriated to a new service not contemplated in the budget estimates.

16. Adherence to estimate and maintenance of balance :-

(1) No sum shall be expended by or on behalf of the Authority unless the expenditure of the same is covered by a current budget grant or can be met by re-appropriation or can be met from provisions made by supplementary estimate.

(2) The balance shall not be reduced below such limit as may be fixed in this behalf by the Authority with the approval of the State Government from time to time.

(4) Whenever any sum exceeding five thousand rupees is expended under item (c) of sub-R. (3), the Chairman shall forthwith report the circumstances to the State Government, and shall at the same time explain how the Authority proposes to cover the expenditure.

17. Estimate for works :-

The Engineer-in-Chief, before undertaking any work shall prepare a detailed estimate for each work or portion of each work. Such estimate shall be prepared within the framework of the annual provisions made in the annual budget and the provisions of the Act under Development Scheme.

18. Financial concurrence :-

All estimates prepared by the Engineer-in-chief will require concurrence of the Finance Officer and final sanction to such estimate for works will be accorded by the appropriate authority only when financial concurrence has been obtained.

19. Estimate is to be prepared beforehand :-

No works of any kind shall be started or any expenditure incurred on it before the sanction of the estimate by the appropriate authority or before the funds required for it have been provided by valid appropriation or in the regular budget, as the case may be :

20. Power of sanction :-

Every estimate or contract for the expenditure on works of any sum for carrying out any of the purposes of the rules shall be subject to the approval of the authority or authorities empowered as under:

(1) a contract involving an expenditure not exceeding Rupees fifty thousand only shall be made by the Chairman without the previous sanction of the Authority;

(2) a contract involving an expenditure exceeding Rupees fifty thousand only but not exceeding Rupees five lakhs shall not be made by the Chairman without the previous sanction of the Authority; and

(3) a contract involving an expenditure exceeding Rupees five lakhs shall not be made by the Chairman without the previous sanction of the Authority and also the State Government. AH contracts shall be made on behalf of the Authority by the Chairman.

21. Schedule of rates :-

To facilitate the preparation of estimates a schedule of rates for each kind of work shall be maintained. This schedule shall be revised and brought up-to-date from time to time according to necessity. The Authority shall approve of the rates in the schedule.

22. List of approved contractors :-

A list of approved contractors whose financial standing and working capability have already been put to test and found satisfactory will be maintained in the office of the Chairman. The Authority shall approve of the list of approved contractors.

23. Open tender :-

Subject to the limitation of R. 24, the tenders shall be open and shall be given wide publicity.

24. Limited tender :-

In regard to work contracts based on scheduled rates the individual value of each of which is estimated not to exceed rupees three thousand, the Chairman may, at his discretion decide not to call for tenders or to call for limited tenders from approved contractors after recording the reasons for doing so.

25. Lowest tender shall ordinarily be accepted :-

Where it is undesirable to accept the lowest tender, the reasons shall be clearly recorded in writing and made available for the

purpose of audit.

26. Earnest money and security deposit :-

Earnest money and security deposit shall be taken before and after a tender has been accepted respectively. The earnest money shall be in cash and the security deposit may be in any type of approved security. The amount of earnest money or security deposit must not be more than 2 per cent of the estimated cost of the work.

27. Payment to contractors :-

Total payment to any contractor for works still running shall not exceed at any time 90 per cent of the value of the work done as determined and certified by the Engineer-in-Chief.

28. Completion report :-

On the close of a particular work a completion report will be given by the Engineer-in-chief in Form No. 1 as appended to these rules.

29. Receipt of moneys and deposit in bank :-

All moneys payable to the Authority shall be received by the Chairman, and shall forthwith be paid into such banks as may be approved by the State Government in this behalf to the credit of the account of the Authority.

30. Investment of surplus moneys :-

(2) All such deposits and investments shall be made by the Chairman on behalf of, and with the sanction of, the Authority; and with the like sanction, the Chairman may at any time withdraw any deposits so made or disposed of any securities, and re-deposit or re-invest the money so withdrawn or the proceeds of the disposal of such securities.

(3) The Authority on the advice of the Chairman, may direct at any time, for the sale of any securities held under the investment of the funds of the Authority.

31. General principles of checking expenditure :-

(b) Financial control. There should be financial control on all expenditure with a view to see that the expenditures incurred or covered by budget provisions and to bring to the notice of the Chairman all the instances in which expenditure is likely to exceed or has exceeded the funds allotted specifically. It is also to be seen that the sanctioning authority while sanctioning the incurrence of the expenditure has not exceeded his power of sanction.

32. Payment by cheque :-

(1) No amount shall be drawn from the Bank except by cheque.

(2) Payment of any sum due by the Authority exceeding rupees fifty in amount shall as far as possible be made by means of a cheque, and not in any other way.

33. Signature in case of orders under R. 18 and cheque :-

All orders for making any deposit, investment, withdrawal or disposal under R. 30 and cheques referred to in R. 32 must be signed

(a) by the Chairman and Finance Officer of the Authority ; or

(b) in the event of the illness or occasional absence on leave of the Chairman or the Finance Officer, by the Finance Officer or the Chairman, as the case may be, and by a member other than the Chairman approved by the Authority.

34. Duty of Chairman and others before signing cheques :-

Before the Chairman or any other member or the Finance Officer to the Authority signs a cheque under R. 33 he must satisfy himself that the sum for which such cheque is drawn either is required for purposes of work specially sanctioned by the Authority or is an item for payment specified in sub-R. (3) of R. 16.

35. Keeping of capital account and revenue account :-

(1) The Authority shall keep a capital account and a revenue account, and prepare a Balance sheet at the end of each financial year.

(2) The capital account shall show separately all expenditure incurred by the Authority on each improvement scheme.

36. Credits to capital account :-

There shall be credited to the capital account

(a) all sums (except interest) received by way of special payments or betterment fees under the Assam Town and Country Planning Act, 1959 ;

(b) all moneys received on account of loan taken by the Authority in pursuance of these rules ;

(c) the proceeds of the sale of any land vested in the Authority which is purchased out of any such loan ;

- (d) when land is purchased out of an advance from the revenue account, the portion of the proceeds of the sale for such land which remains after crediting to the revenue account of such advance ;
- (e) the proceeds of the sale of any moveable property (including securities for money invested from the capital account) belonging to the Authority ;
- (f) all sums received from any Government, in aid of the capital account ;
- (g) all premia received by the Authority in connection with leases for any term exceeding 40 years ; and
- (h) all sums (if any), which the State Government directs, to be credited to the capital account.

37. Application of capital account :-

The moneys credited to the capital account shall be held by the Authority in trust, and shall be applied to

- (a) meeting all costs of framing and executing improvement schemes and re-housing schemes;
- (b) meeting the cost of acquiring land for carrying out any of the purposes of these rules;
- (c) meeting of the cost of constructing buildings required for carrying out any of the purposes of these rules ;
- (d) all repayment of loans borrowed in pursuance of these rules ;
- (e) making or contributing towards the cost of making surveys ;
- (f) meeting such proportion of the cost of management as the Authority may, with the sanction of the State Government, permit in this behalf ; and
- (g) temporarily making good the deficit (if any) in the revenue account at the end of any financial year.

38. Credits to revenue account :-

There shall be credited to the revenue account

- (a) all interest received on the betterment fee of any land ;
- (b) all proceeds received by the Authority of taxes imposed under these rules ;

(c) all annually recurring sums received from the State Government in aid of the funds of the Authority ;

(d) all premia received by the Authority in connection with leases for any term not exceeding forty years ;

(e) all rents of land vested in the Authority.

39. Application of revenue accounts :-

40. Books of accounts :-

The Authority shall keep at its office books of account regarding sums of money received and expended, sales and purchases and the assets and liabilities of the Authority.

41. Register of Works :-

A register of works shall be maintained and transactions relating to all works shall be entered in it.

42. Measurement Book :-

All works done or materials supplied whether by contract or the authority shall be measured and recorded in the measurement book. There should be no undue delay in taking or recording measurements. The date of measurement shall invariably be entered and the measurement attested by the officer-in-charge of taking measurement. The Measurement Book should be in Form No. 2 appended to these rules.

43. Muster Roll :-

When work is done by daily labourers, the basis of account will be the Muster Roll, which should be kept separately for each work and for each gang of labourers in Form No. 3 appended to these rules. It should be written up daily before the labourers commence work.

44. Register of Stores, Furnitures, etc. :-

Separate registers shall be maintained of stock of consumable articles, of furniture, of instruments and appliances, of saleable forms, in Form NO. 4 appended to these rules.

45. Other Registers :-

In addition to the books and registers mentioned under Rr. 17 to 20, the following registers and accounts shall invariably be maintained in proper form with all necessary informations and descriptions :

(a) Register of Investments ;

- (b) Register of Loans and Debentures;
- (c) Lease Register.
- (d) Register of Buildings and Structures;
- (e) Sinking Fund Account.

46. Establishment :-

(1) Separate pay bills for Gazetted officers and non-Gazetted establishment shall be made by the establishment clerk in the prescribed pay sheet on the 25th day in every month for submission to the accounts section on the day following for internal check.

(2) The pay bill thus checked will be signed by the Accounts Officer or the Chairman before payment can be made.

(3) All pay bills prepared by the establishment clerk and submitted to the accounts section shall be accompanied by the absentee statement, statement of all deductions and increments and other papers that may be required for full check of the pay bill.

47. Advance to staff :-

The Chairman may, under proper acknowledgement, allow

(1) advance Travelling Allowance in the case of transfer up to the amount as admissible to Government servants under the rules framed by the State Government ; and

(2) festival advance in the case of non-Gazetted staff up to the limit as admissible to State Government servants under the rules framed by the State Government only once in a calendar year.

48. Travelling and other specific allowances :-

Travelling allowance and Dearness Allowance of officers and staff of the Authority shall be paid according to the rates to be fixed by the Authority with the approval of the Government.

49. Internal audit :-

The Chairman shall arrange for proper internal audit of the accounts by a competent person with required qualifications to be appointed by the Authority. His remuneration should also be determined by the Authority.

50. Abstract of monthly account :-

The Chairman shall cause to be prepared for each month an

abstract of the monthly account, get mat checked and certified by the internal auditor, and place it before the Board of the Authority at the first meeting held after the account is ready and checked.

51. Irrecoverable items and write off cases :-

All charges which are found to be irrecoverable and which are proposed to be written off shall be reported to the Authority by the Chairman and Authority's sanction obtained to write mem off ; provided that the Chairman shall have power to write off losses up to rupees two hundred and in all cases where the value to be written off exceeds rupees one thousand, order of the Authority shall be obtained. A register of written off cases shall be maintained.

52. Custody of valuable papers and cash in hand :-

All valuable documents, securities, deeds, agreements, cheque books etc., and the cash in hand shall be kept in the safe custody of the Chairman or any officer authorised by him.

53. Annual audit of accounts :-

The accounts of the Authority shall, once in every financial year, be examined and audited by such auditor as the State Government may appoint in this behalf.

54. Powers of auditor :-

The auditor so appointed may

(a) by written summons, require the production before him of any document which he may consider necessary for the proper conduct of the audit;

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

(c) require any person so appearing before him as to make and sign a declaration with respect to any such document to answer any question, or to prepare and submit any statement.

55. Remuneration of auditor :-

The Authority shall pay to the said auditor such remuneration as the State Government may direct.

56. Report and information to be furnished by auditor to the Authority. The auditor shall :-

(a) report to the Authority and to the State Government any material impropriety or irregularity which he may observe in the expenditure or in the recovery of moneys due to the Authority, or in the accounts ;

(b) furnish to the authority such information as it may from time to time require concerning the progress of his audit ;

(c) report to the Chairman any loss or waste of money or other property owned by or vested in the Authority caused by neglect or misconduct, with the names of persons directly or indirectly responsible for such loss or waste; and

(d) submit to the Chairman a final statement of the audit and a duplicate copy thereof to the State Government within a period of three months from the end of the financial year, or within such other period as the State Government may allow in that behalf.

57. Authority to remedy defects pointed out by auditor :-

It shall be the duty of the Authority forthwith to remedy any defects or irregularities that may be pointed out by the auditor.

58. Auditors report to be sent to each member and considered by the Authority :-

The Chairman shall cause the report mentioned in R. 56 to be printed and shall forward a printed copy thereof to each member, and shall bring such report before the Authority for consideration at their next meeting.

59. Staff Provident Fund :-

(a) The Authority shall constitute for the benefit of its whole-time paid members and of its officers and other employees, in such manner and subject to such conditions as may be determined by the Authority (with the approval of the State Government), such pension and/or provident fund as it may deem fit.

(b) When such pension and/or provident fund will be constituted, the balances that may be to the credit of the fund shall be invested in such securities as provided under Cl. (1) of R. 7 of these rules.

60. Power of State Government :-

The State Government may modify these rules at any time. Their decision regarding interpretation of any rule shall be final.