

KARNATAKA MUNICIPALITIES (APPEARANCE BEFORE GOVERNMENT AUDITOR AND INSPECTION OF BOOKS AND VOUCHERS BY RATEPAYERS) RULES, 1966

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KARNATAKA MUNICIPALITIES (APPEARANCE BEFORE GOVERNMENT AUDITOR AND INSPECTION OF BOOKS AND VOUCHERS BY RATEPAYERS) RULES, 1966

In exercise of the powers conferred by clause (h) of sub-section (2) of Section 323 of the Karnataka Municipalities Act, 1964 (Karnataka Act 22 of 1964), the Government of Karnataka, hereby makes the following Rules, the draft of the same having been published as required by sub-section (1) of Section 323 of the said Act in Notification No. PLM 13 MLR 65, dated the 1st December, 1965, published as GSR 754, in Part IV, Section 2-C(i) of the Karnataka Gazette, dated the 9th December, 1965, namely.-

1. Title :-

These rules may be called the Karnataka Municipalities (Appearance before Government Auditor and Inspection of books and vouchers by Ratepayers) Rules, 1966.

2. Definitions :-

In these rules, unless the context otherwise requires.

(a) "Government Auditor" means the auditor appointed by Government under sub-section (1) of Section 290 of the Karnataka Municipalities Act, 1964 .

(b) "Book" means and includes account registers, voucher, receipt book, minutes of proceedings and other documents which are subject to audit by the Government auditor;

(c) "Ratepayer" means a person paying any tax other than a toll, a tax on vehicles, a tax on dogs, a special or general sanitary cess and a water rate.

3. Notice of commencement of audit :-

The Municipal Commissioner or Chief Officer shall publish a notice indicating the date on which the Government auditor proposes to commence audit and the period during which the audit will be conducted; such notice shall ordinarily be published not less than one week before the date on which the Government auditor proposes to commence audit.

4. Appearance of Ratepayer before Government Auditor :-

Any Ratepayer may appear before the Government auditor during office hours at the Municipal Office and inspect books and vouchers relating to municipal accounts in respect of which the Government auditor may conduct audit and take exception to items entered in the accounts or omitted therefrom, in accordance with these rules.

5. Intimation regarding date of appearance or inspection :-

The Ratepayer desiring to appear before the Government auditor to inspect books and vouchers shall give intimation in writing to the Government auditor in the Form appended to these rules at least three days before the date of such appearance or inspection.

6. Payment of fee and deposit :-

(1) Every application under Rule 5 shall be accompanied by a fee of five rupees in the case of a City Municipal Council and three rupees in the case of Town Municipal Council for inspection of books not exceeding an hour in duration.

(2) If the time taken for inspection exceeds one hour, an additional fee at half the rate of the original fee shall be payable for every additional hour or fraction thereof.

(3) The application shall also be accompanied by a deposit of ten rupees which shall be refunded when the books are returned intact and without damage after inspection.

7. Inspection of books and vouchers by Ratepayers :-

Subject to the provisions of Rule 10, the Government auditor may,

in consultation with the Municipal Commissioner or Chief Officer as the case may be, make available the books and vouchers desired for inspection by the Ratepayer.

8. Conditions of inspection by Ratepayer :-

(1) A Ratepayer shall not be allowed to inspect any book or voucher except in the presence of the Government auditor and he shall not be permitted to take out any extract or copies from the books or vouchers allowed to be inspected.

(2) If during inspection the Ratepayer causes or attempts to cause any damage or removes any document or tampers with any entry in the document, further inspection shall be refused by the Government auditor and the deposit shall also be liable to be forfeited.

(3) Any Ratepayer who causes or attempts to cause any damage to a document or tampers with the same shall be liable on conviction to pay a fine which may extend to two hundred rupees.

9. Ratepayer may take exception to items in Municipal accounts :-

The Ratepayer desiring to take exception to any item of receipt or expenditure entered in the municipal accounts or any omission therefrom shall do so by presenting a memo to the Government auditor setting out the particulars of his objection.

10. Refusal in certain circumstances :-

(1) The Government auditor may in public interest and in consultation with the Municipal Commissioner or the Chief Officer as the case may be, and for reasons to be recorded in writing refuse to make available any book or voucher to the Ratepayer for inspection.

(2) A copy of the order passed under sub-rule (1) shall be served on the Ratepayer concerned.

(3) The Ratepayer aggrieved by an order under sub-rule (1) may, within three days from the date of communication of the order appeal, in the case of a city Municipal Council to the Commissioner and in the case of a town Municipal Council to the Deputy Commissioner.

(4) The Commissioner or the Deputy Commissioner shall within

three days of the receipt of the appeal pass orders either directing that the request of the Ratepayer be complied with or rejecting the request and such decision shall be final.

11. Fee and deposit to be refunded on rejection of the application :-

Where an application for inspection is rejected the fee paid and the deposit made shall be refunded.