

THE COASTAL DEVELOPMENT AUTHORITY (ACCOUNTS, WORKS, PROPERTY AND RECORD) RULES, 1999.

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**GOVERNMENT OF SINDH
PLANNING AND DEVELOPMENT DEPARTMENT.**

Karachi dated the 30th January, 2001.

NOTIFICATION

NO.SO(ADMN.I)(P&D)15(1)/90: In exercise of powers conferred by section 24 of the Sindh Coastal Development Authority Act 1994, the Government of Sindh are pleased to make the following rules:-

1. These rules may be called the Coastal Development Authority (Accounts, Works, Property and Record) Rules, 1999. **Short title and commencement.**

2. They shall come into force at once.

3. (1) In these rules, unless there is anything repugnant in the subject or context. **Definition**

(a) "accounts" means the accounts of the Authority;

(b) "appropriation" means assignment of money for expenditure on a specified item or object or group of items or objects;

(c) "contract" means any kind of undertaking, written or verbal, express implied by a person including a firm for the construction, maintenance, or repairs of any work, for supply of any material or for the performance of any service in connection with the execution of any work, or the supply of any material;

(d) "disbursing authority" means the Chairman of the authority or any other officer authorized by him to disburse the moneys out of the Funds;

(e) "re-appropriation" means expenditure on any item or object or group of items or objects out of the surplus allocation in the budget for any other item or object or group of items or objects.

CHAPTER-II

(MAINTENANCE OF ACCOUNTS)

4. (1) All transactions of the authority having a money value shall, under the supervision of the Chairman or any officer authorized by him, be brought to account in the manner provided by these rules. **Maintenance of accounts.**

(2) All figures in accounts shall be in English and the Accounts register shall be written in English.

(3) All accounts shall be maintained upto- date and every transaction shall be

accounted for as it is made.

(4) The details about all accounts shall be recorded as fully as possible, so as to satisfy any enquiry that may into the particulars of any case.

(5) All records relating to accounts shall be clear explicit, and self-contained.

(6) No erasure shall be made in any account register or form, and if any correction is to be made, it shall be made in red ink and attested by the dated initials of the official concerned.

5. (1) The accounts of the Authority shall, as far as possible, be kept in the forms, registers and books used by the Government or prescribed by the Authority as may be decided by the Chairman. **Accounts forms and Registers**

(2) All accounts books and registers shall be substantially bound and paged before being brought into use.

(3) All accounts forms, registers and books shall be kept under proper custody to the satisfaction of the Chairman.

CHAPATER-III CASH BOOK

6. (1) The receipts of all cash, cheques and book- transfers for credit to the fund shall be entered on the receipt side of the Cash Book as soon as the receipt is issued. **Cash Book.**

(2) The disbursement of all moneys from the fund shall be entered on the expenditure side of the cash book, as soon as the disbursement is made.

(3) At the end of each day, the totals of the amounts received and spend during the day shall be worked out, and the balance struck.

(4) The amount remitted to the Bank each day shall be shown in the appropriate column of the Cash Book, indicating the number and date of the Challan with which the amount is remitted.

(5) All entries in the Cash Book shall be checked the disbursing authority item by item with reference to the receipts and vouchers, and attested in token of checking.

(6) The cash book shall, unless otherwise provided, be signed by the disbursing authority daily.

(7) At the end of each month, the balance shall be struck, and the closing balance verified.

(8) The totals of various columns in the Cash Book shall be carried forward into the next month's account.

CH-II TER-IV
RECIPTS

7. (1) All moneys of cheques received at any of the officers of Authority handling cash or maintaining accounts shall be acknowledged by receipts.

(2) All receipts shall be written in figures and words with copying pencil in duplicate by carbon process and the carbon copy shall be retained by the official using the receipt while the original shall be detached and handed over to the person making payment.

(3) All receipts shall be signed by such officers as may be authorized by the chairmen.

(4) No duplicate copy of the receipt shall be issued under any circumstances but if necessary a certificate may be given by the disbursing authority to the effect that such and such payment was made by such and such person on such and such date.

Receipt Book

8. (1) The receipt books shall be machine numbered and shall be kept in the personal custody of responsible officer authorized by the Chairman.

(2) Before a receipt book is brought into use, the number of receipts contained therein shall be counted and result recorded in a conspicuous place in the book over the signature of the Chairman or any Officer authorized by him.

(3) The receipt book shall be issued in serial order and no new book shall be issued until all forms in the book sought to be replaced have been used.

(4) When all receipts in a receipt book have been used, the book containing the counter-foils shall be kept in the personal custody of the Chairman or the officer referred to in sub-rule (2).

CHAPTER-V

FINANCIAL PROPRIETY AND PAYMENTS

9. In incurring or authorizing expenditure from the fund, the disbursing authority shall observe the following principles of financial propriety, that is to say:- **Principles of financial propriety.**

- (a) the same vigilance shall be exercised in respect of expenditure from that fund as a person in ordinary prudence would exercise in respect of his own money;
- (b) the expenditure shall not be prima facie more than the occasion demands.;

- (c) no authority shall exercise the powers sanctioning expenditure or pass an order which will be directly or indirectly to its own advantage;
- (d) no expenditure shall be incurred for the personal benefit of a particular person or persons.

10.(1) If the disbursing authority considers it necessary to incur expenditure on sanctioned activities in excess of the amount duly sanctioned or provided in the budget by way of re-appropriation, he shall submit such proposal to the authority for orders.

Re-appropriation

(2) No expenditure on any item will be incurred by re-appropriation if it was specially reduced by the authority or Government at the time of sanctioning the budget or it has not been included in the budget.

(3) No saving from the pay of the employees of the authority shall be spent by re-appropriation nor savings from others units of appropriation shall be re-appropriated for payment of salary to the employees.

11. The Chairman shall be responsible for the financial regularity of all transaction relating to all payments, receipts and for the maintenance of their accounts correctly and in accordance with these rules.

Responsibilities of the Chairman.

12.(1) Every item of expenditure shall be entered in a bill and shall be supported by the bills of supplier, if any.

Vouchers.

(2) Bills and other vouchers presented for payment shall be scrutinized by the disbursing officer and if the claim is admissible, and in order, an order to pay shall be made on the bills or as the case may be vouchers and signed by the disbursing authority.

(3) After the order to pay has been entered in the bills or vouchers and passed, the payment shall be made either by cheque drawn in the name of the payee or in cash.

(4) The disbursing Authority shall be personally responsible that the payee actually receives the sum passed and, that the receipt given by him is legal.

(5) If the payment is made by cheque, the number and date of the cheque by which payment is made shall be on the bills or voucher.

(6) If the payment is made by cash the bill or voucher shall contain the signature of the payee in token of having received the amount of bills or vouchers and bills or vouchers shall be stamped "paid in cash".

(7) Every receipt for any sum exceeding twenty rupees shall be stamped with a revenue stamp, of appropriate value and the stamp so fixed shall be defaced.

(8) Vouchers shall be numbered serially for each month and shall be filed in a guard file.

13.(1)The disbursing authority shall have a permanent advance of an amount as may be specified by the chairman in the case of each disbursing authority to cover petty expenditure.

**Permanent
advance.**

(2) All payments of less than two hundred rupees shall be paid out of the permanent advance.

(3) The account of the permanent advance shall be kept in a register prescribed by the authority.

(4) All sub-vouchers relating to the expenditure from the permanent advance shall be assigned a serial number which shall be entered in the permanent advance account register.

(5) When the balance of the permanent advance is running low and in any case on the last working day of each month the account shall be closed and permanent advance shall be recouped through a bill.

14. The schedule of establishment sanctioned for the issuing financial year under the relevant rules along with the particulars about the emoluments of officers and staff included therein shall be attached to the budget.

**Schedule of
establishment.**

15. (1) The pay of the establishment of the Authority shall be drawn on the first working day of the next month, or such other day as may in the special circumstance be fixed by the authority.

**Pay bills of
establishment**

(2) The pay and traveling allowance of the establishment and officers of the authority shall be drawn in the form used by the Government or prescribed by the authority.

(3) The disbursing authority shall personally scrutinize the establishment bill with the establishment. Check Register to be maintained in the form prescribed by the Authority and sign the order of the payment in the space provided at the foot of the bill in token of the correctness of the bill.

CHAPTER-VI **PROPERTY**

16.(1) All movable property of the Authority shall be registered in a register in the form prescribed by the Authority.

Movable

property.

(2) In the case of articles and goods meant for issue, a Stock Register shall be maintained in which every transaction shall be recorded as occasion arises, and separate pages shall be assigned to different classes of stock.

(3) In the case of postal stamps, a stamp register shall be maintained which shall be check by the Chairman or any officer authorized by him in this behalf at least once a month.

17. (1) All immovable property belonging to or vesting in the Authority shall be registered in a register in the form prescribed by the authority.

(2) No immovable property belonging to or vesting in the authority shall be:

- i) leased for a period exceeding one year; or
- ii) alienated or otherwise disposed of except with the sanction of the Authority.

**Immovable
Property.**

18. At the end of every year, the Chairman or the officer authorized by him shall physically verify all moveable, immovable property of the Authority and record a certificate to that effect in the Movable and Immovable Property Register.

**Verification of
Property.**

19. No loss exceeding the amount specified by the B.O.G shall be written off as irrecoverable, and no property of value exceeding the amount specified by the B.O.G. shall be struck off as unserviceable or lost except with the sanction of the Authority.

**Writing off
irrecoverable and
other dues**

CHAPTER-VII **CONTRACTS AND WORKS**

20. (1) A contract for movable property may be made by the B.O.G and the Chairman for a value not exceeding the amount prescribed in each case by the Authority.

Contracts

(2) All contracts for movable property for the value exceeding the amount prescribed under sub-rule (1) and all contracts for immovable property shall be made with the previous approval of the authority.

(3) All contracts made by or on behalf of the authority, shall be signed by chairman or the officer authorized by the authority and sealed with the seal of the authority.

21.(1) No work shall be executed until a detailed estimate of its cost has been prepared together with the necessary plans, and has been sanctioned by the authority and included in the annual works program.

Work.

(2) Every estimate shall be framed according to the rates as may be specified by Government from times to time.

22.(1) If any work is executed departmentally, it shall be executed under the direct supervision of the chairman or such there officer as may be authorized by him in this behalf.

Works to be executed departmentally.

(2) Where a work executed departmentally, a muster roll of the labour employed shall be maintained and shall be written up daily.

(3) A bill for works shall not be paid unless the officer in charge of the execution of work has certified that the bill is correct and is in accordance with the sanctioned estimate.

23(1). Unless a work is of urgent nature is to be executed through the agency of any Department of Government or such other agency as the authority may specify, the Chairman shall call for tenders for the execution of the work, or for the supply of material in connection with the work.

Works executed by contract.

(2) All tenders shall be opened by the Chairman or authorized officer within whose competence the tender bills on the specified date, and the chairman or, as the case may be, the authorized officer shall pass immediate orders on the tenders.

(3) If the contract is to be sanctioned by the authority, the Chairman shall recover his recommendations and submit the case to the authority.

(4) Where the lowest tender is not accepted, reasons therefore shall invariably be recorded.

(5) Where a tender has been accepted the contractor shall be required to deposit, within a week of the receipt of intimation that the tender has been accepted, a security in the account specified by the authority accepting the tender.

(6) Unless the work has been found to be defective, or not upto the specification and the contractor has not remedied such defects the security shall be refunded to the contractor within the specified time of the completion of the work.

24.(1) Every work executed whether departmentally or by contract shall be measured and entered in a measurement book under the supervision of the officer in charge of the execution.

Works Register.

(2) All bills shall be checked with the entries in the measurement book before payment.

(3) All works executed shall be registered in the register of works.

CHAPTER-VIII SECURITIES TO BE FURNISHED BY THE EMPLOYEES

25.(1) Every employee of the authority who is entrusted with the receipt,

disbursement or custody of money or property of the authority shall furnish **Securities.** security of such amount as may be fixed by the authority.

(2) A security furnished under sub-rule (1) may be in cash, Government paper, or bond hypothecating property or a personal security with two sureties.

(3) A security bond prescribed by the chairman shall be executed on properly stamped paper and registered in all cases.

(4) In case where cash security is taken, the amount shall be deposited in a bank so as to earn profit, the amount or profit when allowed, may be paid to the official concerned, if claimed by him.

CHAPTER-IX AUDIT

26. All payments shall be subject to pre-audit

Pre-audit.

27.(1) In the case of external audit under section Coastal Development Authority Act 1994 the Chairman shall produce or cause to be produced all accounts, registers, documents and papers as may be recalled for by the auditors, and shall furnish any information in regard thereto as may be asked.

Audit.

(2) Within sixty days of the receipt of audit note, from the auditors, the Chairman shall take action to remedy the defect pointed out in the audit note, annotated the note, and place it before the authority for information and orders, if any.

28.(1) Whenever an embezzlement of money or property of the authority is discovered, and enquiry shall at once be instituted and a report shall be submitted to the authority who may arrange for such further investigation or audit as may be necessary, an initiate proceedings in court of law.

**Embezzlement
and surcharge.**

(2) Where after such enquiry as may be necessary any member, employee of the authority or any person charged with the administration of the affairs of the authority is found responsible for any loss, waste, or misapplication of any money or property belong to the Authority, a pre-surcharge certificate setting forth the amount involved, and the circumstances of such loss, waste or misapplication shall be prepared.

(3) On receipt of certificate under sub-rule(2) the Chairman or Authorized officer shall serve a notice of surcharge on the person concerned, and shall call upon him to furnish the explanation if any, within thirty days of the receipt of the notice of surcharge.

(4) After considering the explanation, if any the chairman may drop the proceedings for surcharge or issue an order surcharging the person concerned.

CHAPTER – X RECORD

29.(1) All files must be given titles taken from a list of subjects and heading authorized for each branch OR Wing or Section.

Opening of files and assigning them number

(2) The headings shall be serially numbered, and shall only give general subjects.

(3) Every file shall be assigned a number which should be preceded by a distinguishing letter denoting the Branch/Wing/Section and followed by the year in which the file is opened.

(4) The name of the Headquarters should be written clearly at the top of the file in the space provided for it.

(5) The list of subject headings should be pasted on the opening pages of the file register.

(6) The series of file numbers should run from 1st January to 31st December each year, after which it should again start from the beginning, retaining, as far as practical, the file number allotted to various subjects in the preceding year.

(7) The file number allotted to a receipt or file should be written against the appropriate entry in the Diary.

Contents of the files.

30.(1) All order, or correspondence on any matter whether requiring any action or for information in relation to any matter shall be diarized and kept in the correspondence part of the file relating to that matter.

(2) Each separate diary number with the date, origin and page of the correspondence shall be indicated as separate paragraph in red ink and in the noting part, and the disposal shall also be recorded in red ink indicating the page of the communication if any emanating as a consequence of the disposal and relating to such correspondence by indication of the paragraphs of the noting part leading to the final orders.

(3) If the file becomes bulky and difficult to manage a part file may be started.

(4) The clerk responsible for keeping the record shall maintain proper movement of the file.

Classifications of

31. Files may fall into two distinct groups:

files.

- i. files which require to be preserved permanently; and
- ii. files which require to be retained temporarily.

The files which are likely to fall within the first group will, as a general rules, comprise the following categories:-

- (a) files containing discussions or orders on important questions of policy, legislation, rules, or regulations;
- (b) files containing orders establishing important precedents, or conveying important instructions of a general nature and concerning financial matters, and files which are not covered by the above categories would fall into group (ii) above.

32. All files intended for permanent preservation should be classified into sub-category "A" and those intended as "B" and "C", according to the period of retention stipulated for each the classification of files should, therefore, be as under:

Permanent files.

33. Class "A" files will be of permanent utility, and will usually be such that more then one copy of these will be required for working purposes. These will be properly recorded, indexed, and retained permanently.

**Class "A"
permanent files.**

34. Class "B" files will consist of files which will be retained for period ranging between 5 to 15 years according to the importance of the files. They will be property recorded and indexed. It is not possible to lay down any hard and fast rule for determining the period for which a file should be retained beyond 4 years, as it will largely depend on the nature and importance of the subject discussed in it and the frequency of the use to which it may be put. Directors should, therefore, use their discretion in this matter in the light of past experience, and decide as to which files should be retained and for what period. These files should be reviewed after that period and, if no longer required, should be destroyed.

Class "B" files.

35. Class "C" files will consist of files containing correspondence of a routine nature. These will be retained between 1 to 4 years, according to their relative importance.

Class "C" files.

ADDITIONAL CHIEF SECRETARY
GOVERNMENT OF SINDH