

## LOCAL GOVERNMENT

### NOTIFICATION

The 8<sup>th</sup> September 1977

No.GSR 86/PA28 /76/S.71/77 –With reference to Punjab Government, Local Government Department, Notification No.G.S.R. 145/PA 28/S, 71/76 dated the 13 th December, 1976 and in exercise of the power conferred by clause (1) of sub-section (2) of section 71 of the Punjab Water Supply & Sewerage Board Act, 1976 (Punjab Act 28 of 1976), the Governor of Punjab is pleased to make the following rules, namely :-

### RULES

Section  
71 (2) (1)  
and  
Section 43

1. Short title and commencement- (a) These rules may be called the Punjab Water Supply and Sewerage Board (rights, privileges and authority of auditor) Rules, 1977.

(b) They shall come into force at once.

2 Definitions –In these rules, unless there is anything repugnant in the subject or context,-

(a) ‘Act’ means the Punjab Water Supply and Sewerage Board Act, 1976

(b) ‘auditor means auditor of the Board referred to in sub-section (2) of section 43 of the Act.

Section  
43 (4)

3. Authority of the auditor- The auditor in connection with the performance of his duties under the Act shall have authority either himself or through officers and staff appointed by him -

(a) to inspect any office or accounts under the control of the Board including cash chest and Bank account;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant for audit purposes, shall be sent to such place as he may appoint for his inspection;

(c) to put such question or make such observations as he may consider necessary, to the persons incharge of the office and to call for such information as he may require for the preparation of any account or report.

Section  
43 (4)

4. Right for information and inspection- The persons incharge of any office or department of the Board, the accounts of which have to be inspected and audited by the auditor shall afford all facilities for such inspection and shall supply such information as is asked for by him within 72 hours of the receipt of the requisition from him.

Section  
43(4)

5. Privilege- The auditor shall ascertain that a proper system of accounts, control of expenditure and stores, internal check ,service regulations and financial delegation exist and are being observed. He shall also ascertain how well the Board is discharging its financial responsibilities and how or the funds placed at its disposal are being utilized in fulfillment of the objects envisaged by the Act. He shall have the privilege to assist and advise the Board in this respect.

S.P.BAGLA,  
Secretary to Government, Punjab,  
Local Government Department

