

DUTY ROSTER OF THE STAFF WORKING IN THE MARKET COMMITTEES.

ANNEXURE 'A'

1. EXECUTIVE OFFICER-CUM-SECRETARY

- a) He will be the Executive Officer of the Market Committee and will assist the Chairman/ Administrator, Market Committee in overall administration. He will work under the control of the Chairman of the Committee. He will perform all the duties defined in Rule 14 of the Punjab Agricultural Produce Markets (General) Rules 1962.
- b) He will be personally responsible for the regulation of grain market, fruit and vegetable markets, fodder market and wool market. He will ensure that trade in all these markets take place smoothly according to the Act, Rules and Bye Laws.
- c) He will take every possible measure for the recovery of market fee on all the transactions of agricultural produce in his notified market area. He will also recover the evaded market fee if it is brought to his notice. He will also be responsible to ensure that no dealer in agricultural produce is doing business without obtaining a licence of the Board.
- d) He will plan the accounts checking of all the licencees of his notified market area in such a way that over a period, the accounts of all the dealers are checked. He will chalk out a regular programme for this and can associate the Assistant Secretary, Accountant and Mandi Supervisors for this job.
- e) He will personally control and supervise the business in the vegetable market. He will be regularly present in the vegetable market daily from 7.00 A.M. to 8 A.M. except on holidays.
- f) He will personally reply to the observations made by all the Inspecting Officers, in annotated form, within a week from the receipt of the Inspection Report.
- g) He should ensure the recording of arrivals at the gate of the Mandi before its entry in the Market.
- h) He should take effective steps to recover the outstanding dues on account of sale of plots in his Mandi.
- i) He should also personally check the working of the Mandi Supervisors and the Auction Recorders in the Mandi during the peak season.
- j) He should collect and pass in intelligence to the seniors about the source of evasion of revenue.
- k) He should send his proposals quarterly for the development of sources of revenue for the Board and the Market Committees.

2. ASSISTANT SECRETARY

- a) He will assist the Secretary in all his work if posted at headquarters of the market committee, if he is posted as Incharge of an independent sub yard, he will perform all the regulatory duties which are performed by the Secretary.
- b) He will also be personally responsible for the regulation of fodder market and will supervise the sale and purchase of fodder at personal level. He will be present in the fodder market throughout the auction of the fodder and will ensure that market fee is recovered on all its transactions.

### 3. MANDI SUPERVISOR

- a) He will assist the Secretary in account checking and all other office work relating to enforcement like composition cases, grant and renewal of licences and cancellation of licences.
- b) He will maintain the dealer's ledgers of vegetable markets and fodder market.
- c) He will also be responsible for maintaining and handling unsold heaps registers, N-Register, M-returns, H-register etc. It will be his responsibility to complete the comparison of N-register and H-Registers with M-returns for every financial year and to put up cases of evasion before the Secretary.
- d) He will also assist the Secretary in launching prosecution against the dealers and will handle other cases of legal nature.
- e) He will personally ensure that all the record of auction is maintained properly by the Auction recorder.
- f) He will personally ensure that the arrival recorders record the arrivals at the gate of the market before the entry in the market.
- g) He will be personally responsible for comparing 'M' returns with 'H' and 'N' registers.

### 4. ARRIVAL RECORDER

He will record at gate, all the arrivals of agricultural produce on entry into the market yards and will be on duty during duty hours and will sign each entry immediately.

### 5. AUCTION RECORDER

- a) He will record the particulars of auctions from heap to heap and will be responsible for ensuring that no heap has been left unrecorded.
- b) He will enter in his H-register the weight of auctioned produce in figures as well in words and sign each entry.
- c) He will also help the Mandi Supervisor in lean season, in comparison of H-register with the M-returns.

### 6. FEE COLLECTOR

He will receive the market fee and any other cash and deposit the same into the Banks. He will maintain all the records relating to cash and will perform such other duties as are assigned to him by the Secretary.

## **Duties of Accountants and Secretaries, Market Committees**

7.35 The duties of Accountants and Secretaries, Market Committees in relation to the maintenance of accounts in the Market Committees as approved by the Chief Administrator vide his orders dated 22-12-2000 (available in File No. HSAMB/Accts Manual/Chapter-Audit) are given as under:-

### **ACCOUNTANT**

1. The Accountant functions as the Financial Assistant and advisor to the Secretary in all matters relating to accounts and the budget estimates or to the operations of financial rules, generally. He is also compiler of accounts of the Market Committee in accordance with the prescribed rules.

2. In the discharge of his duties he is to keep himself fully conversant with all sanctions and orders on the financial effect of all proposals for expenditure and keep a watch, as far as possible, over all the liabilities against grants of the committee as they are incurred. If he considers that any transaction or order effecting receipt or expenditure is such as would be objected to by the Controller, Finance & Accounts, it is his duty to bring the facts to the notice of the Secretary of the Committee with a statement of his reasons and to obtain orders of that officer.
3. The Accountant should exercise all the basic preliminary checks before authoring payments of bills and inter alia see that:-
  - (i) the bills for supplies are in the name of the Secretary, Market Committee and that correct date of supply has been indicated thereon; that the vouchers are in the prescribed form and are in original and that they are duly receipted.
  - (ii) That the details work upto the totals and the totals are given in words as well as in figures.
  - (iii) That the voucher bears a Pay Order, signed by the DDO.
  - (iv) That vouchers are stamped "PAID" and proper classification has been recorded thereon.
  - (v) That there are no erasers on the bill and that any alterations in the total are attested by the officer concerned as many times as they are made.
4. The Accountant has to keep himself well conversant with all sanctions and orders passed by the competent authority and also proceedings of Market Committee with regards to matters relating to accounts.
5. The contingent bills prepared should indicate the date and order of the competent authority as well as references relating to records registers i.e. in the contingent bills for purchase of stationery articles date and order of the authority. Budget provision with reference to entries in the stock register should also be recorded on the contingent bill itself.
6. He will ensure that all payments are released after proper scrutiny and duly supported by proper sanction of the competent authority. He is also to ensure that no payment is released without proper and adequate budget provision.
7. The contingent bill duly approved by the competent authority and passed for payment should be entered in the cash book at the time of release of payment. Reference to voucher No. should invariably be recorded on the cash book as well as on the voucher concerned. The cash book should be written and closed daily in accordance with provisions of Rule 2.2 P.F.R. Volume I.
8. The Accountant is to write cash book and is responsible for handling cash transactions and also to keep the cash in safe custody in accordance with provisions of Rule 2.2 PFR volume I.
9. The Accountant is to ensure that all the receipts issued by the Fee Collector have been entered in the Cash Book and daily income so collected is deposited in the bank on the same day.
10. He is responsible to complete all the prescribed account registers/records being maintained in the Market Committee.
11. He will ensure that Accounting Instructions issued regarding regulation/operation of bank accounts and payments therefrom, Cash Book, investment and clearance of dues of the Board are followed strictly in letter and spirit.
12. That all the funds of the Market Committee are spent strictly in accordance with the provisions contained in Section 27 and Section 28 (Purpose for which Market Committee funds may be expended) of P.A.P.M. Act, 1961.

13. That the Budget of the Committee is prepared strictly on due dates and sent to Headquarters in time.
14. That monthly expenditure statements vis-a-vis budget allocation are prepared by 10th of every month in respect of all transactions upto the previous month and submitted to the Secretary Market Committee for his approval.
15. That cash balance certificate is properly recorded at the end of each month in the Cash Book.
16. That the Investment of surplus balances of the Market Committee is made strictly in accordance with Haryana State Agricultural Marketing Board and Market Committee Rules Regulating the Investment and Disposal of the Surplus Funds, 1981. A complete and reliable record of all investments (FDRs etc.) should be kept and reviewed every month.
17. Reconciliation of Cash Book and Bank Pass Book balances must be completed by 5th of every month in respect of all the transactions upto the end of previous month and facts recorded in Cash Book.
18. He will also completely check the correctness of interest credited by the bank in the pass book.
19. Account of transactions and of fees must be maintained strictly under Rule 31 of P.A.P.M. Rules, 1962.

Under the instructions issued vide headquarter's Memo No. RE--92/12199-295 dated 20.02.1992, Mandi Supervisors are responsible for the comparison of N-register and H-registers with M>Returns for every financial year and to put up cases of evasion before the Secretary.

Accountant should see that this work is got completed every year in time. Any shortcoming or delay should be brought to the notice of Secretary as well as Headquarters.

20. The Accountant will also be responsible for the settlement of all the Internal Audit notes and Audit notes issued by the office of the A.G. (Audit) Haryana, Chandigarh. List of Registers of Accounts to be maintained by the Accountant is annexed as Annexure 'A' to the instructions.

#### SECRETARIES

While passing bills for payments, the Secretary Market Committee may ensure:-

- (i) That the expenditure is not prima facie more than the occasion demands. The Market Committee Officers are expected to exercise the same vigilance in respect of expenditure to be incurred from Market Committee Development Fund as a person of ordinary prudence would exercise in respect of his own money.
- (ii) That powers of sanctioning expenditure are not exercised to pass an order which will directly or indirectly be to its own advantage.
- (iii) That the amount of allowances, such as travelling allowance granted to meet expenditure of particular type, is so regulated that the allowances are not on the whole sources of profit to the claimants (recipients).