

Kumari Chok Audit Rules, 2018 (1962)

Date of Publication in the Nepal Gazette

2018/12/20 (April 2, 1962)

The Government of Nepal, having exercised the power conferred by Section 2 of the Administrative Procedure (Regulating) Act, 2013 (1956), has enacted the following Rules.

1. **Short Title and Commencement:** (1) These Rules may be called "*Kumari Chok Audit Rules, 2018 (1962)*".

(2) These Rules shall be applicable to the function of audit to be made by the Kumari Chok.

(3) These Rules shall come into force immediately.

2. **Definition:** Unless the subject or context means otherwise, in these Rules,-

(a) "Arrears" means all the accounts that are already submitted to the *Kumari Chok* Section prior to coming into force of these Rules but are remaining pending to examine, take action and make clearance and all the accounts that were supposed to be submitted to the respective section but not submitted.

(b) "Clearance certificate" means a certificate issued to a person who holds the charge of government affairs and amount, submits the account of his charge of affairs and amount and is found the same right and appropriate while examining, by mentioning the same content in the certificate.

(c) "Complete account" means the accounts in which the sum of income and expenditure is recognized as right while checking by the *Kumari Chok* and the procedure has been completed for issue of clearance certificate.

(d) "Account" means the ledger to be submitted to the *Kumari Chok* for audit or other type of book keeping in which ledger is not prepared and also their case file to be tallied.

3. Clearance Certificate of Audit to be issued by the Comptroller

General: In a situation of reporting by the *Kumari Chok* to be okayed for clearance of the accounts remaining as arrears in the respective sections of *Kumari Chok* since prior to coming into force of these Rules and the accounts for which ledger is to be submitted and the other types of accounts for which ledger is not prepared after coming into force of these Rules, these will be signed or okayed by the Comptroller General. Any clearance certificate of *Kumari Chok* shall not need to be okayed with royal seal after coming into force of these Rules.

4. Statement of the Cleared up Accounts to be Submitted: The Comptroller General shall submit the statement of accounts cleared up under rule 3 to the Government of Nepal.

5. No Need to Obtain Order of Exemption of Refunded Fine: In a situation of judgment, while making hearing by the Appellate Level to refund some and all amount of fine that was imposed as per the prior judgment of the same case, the action of refunding the same by the court or court execution body on the basis of a duplicate copy of such judgment and the information furnished by the office to maintain records on the basis of such judgment by maintaining other due process shall be okayed. The *Kumari Chok* shall not need to tally the order of exemption.

6. Accounts to be Proceeded for Updating even before Recovery of Fine and Claimed Amount: The record of fine and claimed amount as per the judgment made by the *Kumari Chok* or Appellate Level or judgment reviewing level thereof shall be maintained in the Accounts Court within the time limit recognized in the Court. The

Account Court shall mention the evidence of maintenance of record in the back page of the judgment, and the concerned account, after maintaining such a process, shall be proceeded for updating.

7. **Account to be Proceeded for Updating Even without Tallying with the Ledger of Records Section:** The *Kumari Chok*, on the columns of the records of whose ten years statement has not been prepared by the Records Section Office, shall tally the statement of additional *Chhape*, *Nambari* and *Bahal Aabadi* statements forwarded by the said office to the Land Revenue Office or Execution Office and by tallying with the statement of Survey Office to the extent which can be recovered and cleared up, and shall update the account. Tallying with the statement of Records Section Office shall not be compulsory.
8. **Separate Action not to be Taken for the Arrears that is not Cleared up within One Year:** In regard to the arrears that is not cleared up within one year in the records, the *Kumari Chok* shall not take separate action but shall forward one copy each of statement of such arrears every year to the Office of the Comptroller General and the concerned controlling Department.
9. **Account Submitted to the *Kumari Chok* to be Examined Immediately:** The *Kumari Chok*, upon submission of the accounts to the *Kumari Chok* by the government Offices and courts of any district, shall examine them immediately. It is not necessary to wait to examine them until the period which was done previously.
10. **Unlawful Amount under Action Can be Brought Forward:** In a situation of already taken action regarding the unlawful amount of any year pointed by the *Kumari Chok* while auditing and being submitted such figure to update the record of that year by adding the section in the records of another year (by bringing forward), the Comptroller General

shall have authority to issue order to update the same by carrying on accordingly.

11. **Power to Exempt the Unlawful Amount up to Rs. 100.00 (Rs. one hundred):** In a situation of not found possible to be recovered the unlawful amount up to Rs. 100.00 (Rs. one hundred) in the maximum in one ledger or in one additional account, the Comptroller General shall have power to issue order to update the records by exempting the figure; and the Comptroller General may delegate either whole or partial of this power to his subordinate officer and the Incharge of *Kumari Chok* also.
12. **Not to Point Remarks on part of Appropriate Expenditure:** In regard to the figure missing to keep witness or missing to bid or such other minor errors in which the Comptroller General realizes it as the appropriate expenditure, the Accounts Comptroller General shall have power to issue order to update the accounts by not pointing the remarks up to five percent of the expenditure out of the sanctioned amount Rs. ten thousand, up to five percent of subsequent sanctioned amount of first Rs. ten thousand and up to two percent of subsequent amount.
13. **Repeal:** Nepal law inconsistent with the provisions set forth in these Rules shall be deemed of being repealed or amended the extent of consistency with these Rules.

N.B.: 1. Terms changed by the Some Nepal Law (Amendment) Act, 2024 (1967).

- (a) "Pratibedan" in lieu of "report"
 - (b) "Punarabedan" in lieu of "Appeal"
 - (c) "Adhikrit" in lieu of "Officer".
2. As per the Government Dues Recovery and Clearance (First Amendment) Act, 2033 (1976).
- (a) The phrase "Office of the Accountant General" was replaced with "Comptroller General Office"
 - (b) The phrase "Accountant General" was replaced with "Comptroller General"