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PANCHAYATI RAJ (G.P.) DEPARTMENT

NOTIFICATION

The 4th August 2014

No. 12544--17-SEC-18/1002--Whereas, the draft of the Odisha Grama Panchayat Rules, 2014 which the State Government Propose to make was published as required by Sub-Section (1) of Section 150 of the Odisha Grama Panchayat Act, 1964 (Odisha Act 1 of 1965), in the Extra ordinary issue No.314 of the Odisha Gazettee dated the 23rd February, 2013 as SRO No.114/2013 inviting objections and suggestions from persons likely to be affected thereby till the expiry of a period of thirty days from the date of publication of the said notification in the Odisha Gazettee;

And whereas, suggestions in respect of the said draft has been received during the stipulated period which is duly considered by the State Government;

Now, therefore, in exercise of the powers conferred by section 150 of the said Act, the State Government do hereby make the following rules, namely:-

1. **Short Title and Commencement** (1) These Rules may be called The Odisha Grama Panchayat Rules, 2014.
(2) They shall come into force on the date of their publication in the Odisha Gazette.
2. **Definitions** (1) In these Rules, unless the context otherwise requires,-
 - (a) "Act" means the Odisha Grama Panchayat Act, 1964;
 - (b) "Auditor" means an officer appointed under sub-section (3) of section 100 of the Act;

- (c) "Clear days" includes Sundays and holidays but does not include the day of the meeting and the day of the issue of the notice;
- (d) "District Panchayat Officer" means an officer appointed as such, by the State Government to assist the Collector in the administration of Grama Sasan in the district;
- (e) "D.R.D.A" means District Rural Development Agency;
- (f) "Employee" means the Secretary and such other employees of the Grama Sasan as appointed under section 123 of the Act;
- (g) "Executive Officer" means an executive officer appointed under section 122 of the Act;
- (h) "Form" and "Format" shall respectively mean a Form or a Format appended to these Rules as the case may be;
- (i) "Loan" means a loan made, taken or raised under the Act;
- (j) " Local area" means the area within the jurisdiction of a Grama Panchayat;
- (k) " Rules of Business" in the context means the Rules of Business of the Gram Panchayat relating to the meeting etc and Bye-Laws annexed to these Rules; and
- (l) "Term of loan" means the period elapsing between the date on which the loan is completely made, taken or raised and the date on which it is completely repaid with interest.

(2) The words and expressions used but not defined in these Rules shall have the same meaning as respectively assigned to them in the Act.

3. **Meetings of Grama Sabha. (1)** The Grama Sabha, so far as may be practicable shall be held by rotation from time to time in each of the villages of the Grama at a convenient place as the Sarpanch may determine, from time to time,-

- (a) The annual and half-yearly meetings of the Grama Sabha shall be held in the months of February and June respectively;- and
- (b) The meetings of the Grama Sabha shall also be held on 26th January, 1st May, 15th August, 2nd October of a calendar year.
- (2) The Sarpanch or the Collector or any other person empowered by the Government in that behalf may call for a special meeting of the Grama Sabha whenever it deems necessary,-
- (a) The Executive Officer after receiving approval of the Sarpanch, or after receiving requisition shall issue notice of the meetings;- and
- (b) The date and time of the meeting including the special meeting under sub-rule (3) shall be fixed by the Sarpanch.
- (3) At least fifteen clear day's notice of a meeting of Grama Sabha shall be given,-
- (a) Copy of the notice shall be served on every Ward Member;
- (b) The Executive Officer shall circulate the notice in a Notice Book which shall be signed by each of the Ward Members; and
- (c) In case of absence of any Ward Member, the notice shall be served through the process of affixture in the presence of two witnesses.
- (4) Accidental failure of service of notice on any member shall not invalidate the proceedings of any meeting.
- (5) The notice shall set forth clearly and fully the business to be transacted at the meeting, but the Sarpanch may bring forward any motion or proposition not in the notice.
- (6) The agenda of the meeting shall be prepared by the Sarpanch of the Grama Panchayat which shall include such subjects as are assigned to the Grama Sabha.

- (7) The notice of the meeting of the Grama Sabha shall be published in the local area,-
- (a) by fixing a notice at conspicuous places including weekly market places, high schools, primary schools, post offices, hospitals and anganwadi centers, within the Grama; and
- (b) by beat of drum or through announcement by speech equipment in every village-
- (8) (a) If at a meeting of the Grama Sabha the quorum is not present, the Sarapanch or the President of the meeting shall adjourn the meeting until such other day as he thinks fit, of which not less than three days notice shall be given.
- (b) The quorum under clause (a) shall include one-third of the members present are women members.
- (9). The Sarapanch or in his/her absence the Naib Sarapanch or in absence of both the members present at the meeting shall elect from among themselves, a person to be the President of the meeting.
- (10). Whenever the President of the meeting finds it necessary to temporarily leave the chair, he may call any other member to preside.
- (11). At a special meeting only the business for which the meeting was called shall be considered.
- (12). Notwithstanding anything contained in sub-rule (5) [of Rule 3], it shall be competent for the Grama Sabha at a meeting to transact any business other than those set forth in the notice.
- (13). All questions which may come before the Grama Sabha shall be decided by majority of votes. In case of equalities of votes the President of the meeting shall have a second or casting vote.
- (14). The voting by proxy is prohibited. No member shall vote upon any motion for amendment unless he be present in person at the time when it is put to vote.
- (15). The business in the meetings shall be transacted and the minutes of proceedings shall be recorded in Odia.

- (16). The Secretary or in his absence the Executive Officer of the Grama Panchayat shall record the proceedings of the meeting and in the absence of both, the Sarapanch shall take such steps, as may be necessary for correct recording of the proceedings.
- (17). The minutes of the proceedings shall be entered in a book to kept for the purpose and shall be signed by the President of the meeting and such book shall be open for inspection of the members.
- (18). Notwithstanding anything contained in these rules, the decisions taken by the Grama Sabha shall be final.

4. **Meetings of Palli Sabha .** The meetings of the Palli Sabha shall be held at such public place within the Palli Sabha area as may be determined by its representatives in the Grama Panchayat or by the Grama Panchayat or by the person requisitioning the meeting, as the case may be,:

Provided that, the President of the meeting shall, as far as possible, ensure that at least one-tenth of the members present in the Palli Sabha meeting are women.

5. (a) The Sarapanch shall arrange for convening the meeting of the Palli Sabha which shall meet in the month of February every year and the date and time for holding such meeting shall be fixed by it two weeks in advance.
- (b) If the Sarapanch requires the Palli Sabha to hold an extraordinary meeting either of its own or on a requisition in writing of not less than one-fifth of the members of Palli Sabha, the date, time, place and subject for discussion in such meeting shall be fixed by the Sarapanch at least fifteen days' in advance.
- (c) The Block Development Officer may require the Sarapanch to call for a special meeting of the Palli Sabha whenever circumstances may so require.
- (d) The Executive Officer after receiving approval of the Sarapanch under clause (a) or (b) or requisition under clause (c) shall issue notice of the meetings as provided in the rules.

(e) The meeting shall be held in a public place within the area of the Palli Sabha to be decided by the Grama Panchayat and wide publication of the date, time and place of the same along with subject for discussion shall be given by beat of drum or through announcement by speech equipment within the Palli Sabha area.

(f) The Grama Panchayat in a meeting shall fix the President of the Palli Sabha as required under sub-section (4) of section 6 of the Act.

6. Where the meeting is requisitioned by not less than one-fifth of the members of the Palli Sabha, the requisition shall be addressed to the Sarapanch thirty days in advance and it shall state the place, date and time of the meeting. In case the Sarapanch of the Grama Panchayat fails to convene the meeting on the date mentioned in the requisition, the members who sign the requisition may call the meeting on the date and at the time and place mentioned in the requisition and the person representing the Palli Sabha area in the Grama Panchayat appointed by the Grama Panchayat under clause (f) of rule-5 shall preside over the meeting and in the absence of such member or members of the Palli Sabha, those present in the meeting may elect by open voting one from among themselves to preside over the meeting.
7. At least fifteen (15) clear days notice of the meeting of a Palli Sabha shall be given,-
 - (a) by affixing of a notice at once at one or more conspicuous places; and
 - (b) by beat of drum or through announcement by speech equipment.
8. All questions which may come before the meeting of the Palli Sabha shall be decided by a majority of votes. In case of equality of votes the President of the meeting shall have a second or casting vote.
9. The voting by proxy is prohibited. No members shall vote upon any motion or amendment unless he is present in person at the time when it is put to vote.

10. (1) The proceeding of the Palli Sabha shall be recorded by the Secretary or in his absence by the Executive Officer in a book to be kept for the purpose in Odia and shall be signed by the President of the meeting and such book shall be open to the general public for inspection.
- (2) A person of the office of the Panchayat Samiti authorized by the Block Development Officer shall sign the proceedings of the meeting.
- (3) In case the President of the meeting refuses to sign the proceedings, such proceedings signed by the authorized person under sub-rule (2) shall be treated as authenticated.
11. **Travelling allowances for Sarpanch and Members.** (1) There shall be paid from the Grama Fund to the Sarpanch and members of a Panchayat, travelling allowances for any work of the Panchayat outside the Panchayat area in the following manner,-
- (a) for journey by train (Non-Air Conditional compartment) and bus, the actual fare paid; and
- (b) daily allowances at the rate of, as may be prescribed by Government from time to time, per day or any part thereof.
- (2) The travelling allowance and daily allowance shall be paid only after the claimant submits a detailed bill showing the particulars of journey made with reference to date and places visited, the mode of transport used and the distance travelled. The total amount claimed shall be written both in words and figures.
- (3) Details of the travelling allowance bills claimed and passed shall be maintained in the travelling allowance acquaintance roll in **Form No.1**.
12. **Regulation of Movement of Cattle for Protection of Crop .** The Sarpanch may, with the approval of the Grama Panchayat, arrange to regulate the movement of the stray cattle in the area where the owners of such cattle have made no arrangement to guard them against any possible damage to the standing crop.

(a) The Grama Panchayat in such cases shall charge from the owners of such cattle the cost of guarding such cattle. In any case, the total levy shall not be more than the cost of such guarding of cattle in a particular village.

(b) If the owner of the cattle refuses to pay the same, the Grama Panchayat shall recover the money as if it is the due of the Grama Panchayat.

13. **Execution of Development Works .** (1) The works, which Grama Panchayat are required to execute may be generally of the following categories;-

(i) Works taken up out of their own resources including allocation of cess, Kendu Leaf grants or any other general revenues that may be assigned to the Grama Panchayats; and

(ii) Works taken up out of allocation made by the Union Government or State Government to Grama Panchayats for specific purposes by way of grants, as the case may be.

(2) Works taken up out of loan sanctioned by the Government for specific purpose.

(3) Works taken up out of contribution from a permissible source.

14. (1) Works under clause (i) of sub-rule (1) , sub-rule (2) and sub Rule (3) of rule 13 shall be executed in the following manner ;-

(i) by the Grama Panchayat departmentally without engaging contractor; or
(ii) through the village labourers leader selected by the Palli Sabha.

(2) Works under clause (ii) of sub-rule (1) of rule 13 shall be executed as per guidelines issued by the Government for specific purposes.

(3) For the purpose of execution of the works by the Grama Panchayat under sub-rule (1) , (2) and(3) muster rolls and other required documents shall be maintained by the Secretary or in his absence the Executive Officer.

(4) In making purchase of materials required for the works executed under sub-rule (1) , (2) and (3) of this rule, the Grama Panchayat shall purchase such materials as may be required at the rate approved by the District Purchase Committee under sub-rule(2) of rule 68 of the Odisha Panchayat Samiti Accounting Procedure Rules, 2002 :

Provided that in the case of approved rate under sub-rule (4) is not available, the Grama Panchayat may make purchases following the procedure prescribed in the Odisha General Financial Rules.

- (5) All purchases made during a month shall be placed before the Grama Panchayat in its next meeting for approval.
 - (6) **An Inventory Register with details description of stock and store item shall be maintained by each Gram Panchayat in FORMAT-VII.** A stock register to be maintained as per Form OGFR-7 of Rule-93 of OGFR. A separate page shall be allotted to each article. Entries are to be made indicating receipt and issue of articles and balance available date wise and the stock register shall be signed by the Sarapanch and the Executive Officer.
 - (7) (a) Physical verification of store shall be carried out at least once in every six months by the Sarapanch and the Executive Officer and he shall record a certificate regarding balance available, excess, shortage and unusual depreciation of stores as the case may be.
(b) **Audit of accounts of Store and Stock is to be conducted in accordance with the regulation embodied in Annexure 7 of OGFR Vol-II as per Rule 97 of OGFR Vol-I.**
15. (1) The Sarapanch, the Naib-Sarapanch or the members of the Grama Panchayat as well as the functionaries of the Panchayat Samiti and Zilla Parishad and employees of the Grama Panchayat shall on no account take up the execution of any work:
- Provided that when the works are executed departmentally under sub-rule(2) of rule 27 responsibilities may be given to employees for execution of works as per guidelines of respective scheme.
- (2) (a) Before engaging a contractor, tender shall be invited, wherever required, in Form No.3 by the Secretary or in his absence the Executive officer of the Gram Panchayat which shall be notified in the notice board of the Grama Panchayat, copies of which shall also be communicated to the Panchayat Samiti, Sub-Collector and Collector.

- (b) Tender shall be received in **Form No.4**.
- (c) The tender shall be opened by the Secretary or in his absence by the Executive Officer of the Grama Panchayat in the presence of the Sarapanch and the tenderers who may be present. The Sarapanch shall place the tenders along with a comparative statement before the Grama Panchayat for acceptance. The persons whose tender is finally accepted by the Grama Panchayat shall be required to **execute a contract in Form No.5** which need not be registered.
- (3) The Grama Panchayat shall prepare its own panel of executants who shall be the residents of the Panchayat having such other qualifications as may be decided by the Grama Panchayat for the purpose of execution of development works.
- (4) (a) A person may apply to the Sarapanch of the Grama Panchayat for being enlisted as a contractor of the Grama Panchayat. The application shall be accompanied with a fee of rupees one thousand only duly deposited in the Grama Panchayat. The Sarapanch shall place the application in the next meeting of the Grama Panchayat for consideration. After the Grama Panchayat approves the candidature the name of the applicant shall be included in the list of contractors.
- (b) The Grama Panchayat shall be competent to delete the name of a contractor from the list of contractors, for the reasons to be recorded in writing, after giving the affected person a reasonable opportunity of being heard.
- (5) Before drawing up tender notices, the Sarapanch of a Grama Panchayat shall consult the authorities mentioned below in respect of the works mentioned against each,-
- (a) Junior Engineer of the Block - up to Rs.1, 00,000
- (b) Assistant Engineer of the Block - above Rs.1, 00,000

16. (1) The procedure relating to preparation of plan and estimate, according administrative approval, recording measurement and check-measurement of all categories of works taken up by Grama Panchayat shall be as follows :--

(A) Works Costing Upto Rs.50,000/-

- (i) Plan and Estimate - Plan and estimate shall be prepared by the Junior Engineer of the Block.
- (ii) Administrative approval Sarapanch

(B) Works Costing above Rs.50,000 Below Rs.1 Lakh

- (i) Plan and Estimate Plan and estimate shall be prepared by the Junior Engineer and shall be countersigned by the Assistant Engineer of the Block
- (ii) Administrative approval Sarapanch

(C) Works Costing more than Rs. 1 lakh

- (i) Plan and Estimate Junior Engineer of the Block will prepare plan and estimate which shall be countersigned by the Assistant Engineer of the Block.
- (ii) Administrative approval Grama Panchayat

(D) The Authorities and their power of acceptance of tender shall be as follows,--

- (i) Upto Rs.1,00,000/- Sarpanch
- (ii) Above Rs.1,00,000/- Grama Panchayat

(E) Where no contractor comes forward to submit tender for any work, the Grama Panchayat may execute the work through negotiations.

- (2) Notwithstanding anything contained in these rules no work shall be split up by any authority for any reason whatsoever.

- (3) (a) All Projects referred to in sub-rule (1),(2) and(3) shall be placed before the Grama Panchayat in a meeting for approval before commencement of the work.

Explanation - The word “work” referred to in this sub-rule means all or any kind of work undertaken or executed by the Grama Panchayat from out of its own fund or under any scheme implemented through the Grama Panchayat.

(b) The work order shall be issued by the Sarapanch in Form No.6 after approval of the projects by the Grama Panchayat under clause (a).

(4) Where a work is executed departmentally, no work order is necessary.

(5) (a) The schedule of rates as applicable to the works executed by the Panchayat Samiti, shall be mutatis mutandis apply to Grama Panchayat works

(b) Rates allowed over and above the schedule of rates by the Collector under sub-rule (7) of Rule 82 and sub-rule (2) of Rule 83 of the Odisha Panchayat Samiti Accounting Procedure Rules, 2002 shall mutatis mutandis apply to Grama Panchayats situated within the Panchayat Samiti area.

(6) (a) The Junior Engineer of the Block shall record the measurement of the work, estimated cost of which does not exceed Rs.50,000/-.

(b) No check-measurement is required for the work falling under clause (a) and the bill shall be prepared and payment be made on the basis of measurement only.

(c) The Junior Engineer and Assistant Engineer of the Block shall respectively record measurement and check-measurement of the work, estimated cost of which exceeds Rs.50,000/-.

(d) The measurement / check-measurement or both, as the case may be, shall be taken in presence of the Sarapanch, Executive Officer, and the concerned Ward Member.

(7). (a) If the Grama Panchayat is not satisfied with the measurement recorded by the Junior Engineer or Assistant Engineer, as the case may be, it may refer the matter to the next higher authority for re-check and scrutiny.

- (b) After the re-check is conducted by the appropriate authority, the bill shall be paid to the executants.
- (8). For the purpose of rescinding a work order, a notice shall be issued to the executants intimating the date and time when measurements of works done by him are to be recorded in his presence. On the date and time so fixed, measurements shall be recorded in the presence of the executants or in his absence, in the presence of witnesses and bills are to be finalized on the basis of measurements so recorded.
17. For the purpose of recording measurement and check measurement, the measurement book and the case record shall be received by the engineering personnel of the Panchayat Samiti from the Secretary or in his absence from the Executive Officer and shall be returned within a period not exceeding seven days.
18. (1) Grama Panchayat shall have the power to take up simple nature of works like repair and maintenance of Grama Panchayat properties and in such cases the provisions of rules 15 and 16 shall not apply.
- (2) The total expenditure of Grama Panchayat under sub-rule (1) shall not exceed Rupees twenty thousand during a financial year.
- (3) The Executive Officer shall prepare plan and estimate and obtain administrative approval from the Sarapanch and record measurement of the works in the presence of the Sarapanch and respective Ward Member. Check-measurement is not necessary for execution of works under sub-rule (1).
- 19 No work shall be commenced or liability incurred in connection with any work until,-
- (a) the Grama Panchayat has approved the execution of the work;
- (b) fund is available to meet the expenditure during the financial year; and
- (c) Administrative approval has been obtained from the competent Authority;

20. (1) The Grama Panchayat shall not deviate from the sanctioned plan and estimate and rates prescribed in the schedule of rates.
- (2) Where the work to be executed is from contribution from any source, the estimate shall specifically indicate such contribution in the shape of money. The amount of contribution shall be deposited with the Grama Panchayat before the commencement of the work.
- (3) When fund is received from the Government or any other authority authorized by the Government for execution of specific work/works, the Grama Panchayat shall execute the work/works in accordance with the terms and conditions imposed by the Government or the authority so authorized by the Government.
21. (1) The Advances payable to Grama Panchayat for execution of works shall be paid to the Secretary or in his absence to the Executive Officer who shall issue a receipt in Form No.7. The advance so received shall be credited to the Grama Fund.
- (2) The Grama Panchayat shall maintain a case record for each individual work taken out of advances received under sub-rule (1).
- (3) The Advances unutilized or unaccounted for shall be returned forthwith with interest, if not utilized, within the period specified by the granting authority.
22. (1) Measurements of works done or supplied made, shall be kept on record in the printed measurement books in Form No.8. Measurements of works done shall be recorded at the end of each week or at suitable interval for preparation of running account bills or final bill, as the case may be, in **Form No.9**. When the work is completed, final measurements and check-measurements whenever necessary shall be recorded immediately. In no case the final bills be prepared and paid before the work is completed. The measurements books shall be available for inspection by Auditors and all other inspecting officers.

(2) After the work is completed, the completion certificate shall be signed by the Executive Officer and the Sarapanch in **Form No.10**. The final utilization certificate shall then be prepared by the Executive Officer of the Grama Panchayat and with the recommendations of the Grama Panchayat to be placed before the Grama Sasan for approval.

(3) After obtaining the approval of the Grama Sasan, the utilization certificate shall be issued by the Executive Officer to the Disbursing Officer.

(4) All measurement books shall be numbered serially in register which shall show the names of officers to whom the books are issued, the date of issue and the date of return to the Executive Officer. Books no longer in use, though not completely written up, shall be promptly returned to the Executive Officer:

Provided that proper acknowledgement of the technical persons shall be obtained in the register at the time of issue and return of Measurement Book.

23. Advance to Executants under any scheme is prohibited. Exceptions are, however, permitted in rural employment programme as per specific scheme guidelines approved by the Government.

24. When an advance is drawn under Rule 23, following procedure shall be followed, namely;-

(a) No advance shall be given if previous advance for the same work/supply is outstanding;

(b) A second advance for any work shall not be granted until the first advance has been accounted for;

(c) Money shall not be advanced unless there is reason to believe that the work for which money is required will be completed and paid for within the same financial year;

(d) Officer granting advance shall be held responsible for any over payment, which may occur in consequence;

- (e) The advance granted for one purpose shall not be diverted to other purposes;
- (f) Advance shall be regularly and promptly adjusted;
- (g) Any unspent balance of an advance shall be immediately refunded in shape of cash and promptly deposited in the proper head of account of the bank; and
- (h) Payment of advances shall not be exhibited as final expenditure in the cash book.

25. Payment of advances in first instance shall be entered in the Cash Book as a red entry in the inner column of expenditure side of the cash book. But such items shall not be added to the other items of expenditure and shall not form the part of the total expenditure. All advances shall be noted in the Register of Advances in **Form No.11**

26. (1) Recovery of advances when made from the bill of the executants or other individual's bill shall be passed by the Sarapanch in the same manner as other bills are passed. The pass order shall run thus,-

Passed for Rs..... pay Rs. in cash/cheque and adjust Rs..... by credit to –

- (i) Work concerned (cost of material advance, secured advance) Rs.....
- (ii) Miscellaneous deposit (security deposit, etc.) Rs.....
- (iii) Other works (for recoveries in respect of other works) Rs.....

Amount adjusted shall be exhibited in the cash book. If advance is adjusted by way of refund of cash, such recovery shall be exhibited in the inner column of receipt side of the cash books in red ink but the same shall not be added to the other items of receipts and shall form no part of the total receipts.

(2) All Payment of Gram Panchayat shall be in the form of account payee cheque only including advance and recovery of advance shall be watched through register of advances, cash book and register of works.

(3) The Grama Panchayat shall review in its monthly meeting the advances outstanding and the progress of the works for which advances were given.

27. **Supervision of Works** . (1) It shall be the responsibility of the concerned standing committee of the Grama Panchayat to generally supervise the progress of execution of different works taken up by the Grama Panchayat within its local area. For this purpose the standing committee may allot specific works to different members.

(2) The concerned standing committee of the Grama Panchayat shall place, before every monthly meeting of the Grama Panchayat, a report showing the progress of different items of work and the Grama Panchayat shall review the report in detail.

28. The Sarapanch and the Naib-Sarapanch, if so authorized by the Sarapanch, shall be responsible for making a detailed and systematic supervision of the execution of different works within the local area. He shall keep the Grama Panchayat and the Block Development Officers informed of matters that require their attention.

29. (1) It shall be the responsibility of the Block Development Officer to exercise overall supervision with regard to the proper execution of all works taken up by the Grama Panchayat and to closely watch progress. He shall ensure that the assistance of engineering personnel is made available to the Grama Panchayat in time according to requirement for preparation of plans and estimates and measurement of works from time to time. He shall inform the Collector and Project Director, District Rural Development Agency (DRDA) regarding irregularities or lapses which come to his notice in the course of supervision or otherwise.

(2) The District Panchayat Officers, the Assistant Engineer of the Panchayat Samiti and the Gram Panchayat Extension Officers shall make physical checks and also supervise the progress of the execution of works by the Grama Panchayats, the utilization of funds allocated to the Grama Panchayats, the maintenance of accounts relating thereto with special reference to the adjustment of advances for various works. Irregularities or lapses which are detected in course of supervision

shall be reported to the Block Development Officer, Project Director, District Rural Development Agency (DRDA) and Collector as the case may be.

30. **Powers in Respect of Private Water Supply.** (1) A person upon whom a notice has been served under sub-section (1) of Section 50 of the Act may within thirty days from the date of the notice appeal to the Sub-Collector where upon the said officer, may stay the operation of the order till disposal of the appeal and after giving such notice of the appeal to the Grama Panchayat, modify, set aside or confirm the order.
- (2) When the Sub-Collector confirms or modifies the order, he may fix a fresh period within which the order contained in the notice as confirmed or modified shall be carried out.
31. (1) The Grama Panchayat may, by order, publish at such places as it may think fit, set apart for supply of water to the public for domestic purposes any public tank, well stream or water course.
- (2) The Grama Panchayat may, by order, publish at such places as it may think fit, prohibit bathing, washing of clothes and animals or other acts calculated to pollute the water of any public tank, well, stream or water course, set apart for domestic purposes under sub-rule (1).
32. **Places of Public Resort for Entertainment .** No license shall be granted for the use of any permanent or temporary building or enclosure for holding cinema unless a license has been obtained from the appropriate authority under the Odisha Cinemas (Regulation) Act, 1954 and the rules framed thereunder. In regard to other places of public resort of entertainment such as Theatres, Circus and the like no license shall be granted by the Grama Panchayat unless a license has been obtained from the appropriate authority.
33. Licenses granted under these rules may be for one year in case of permanent building used as public resort or entertainment. Temporary license may be granted in cases of a building or enclosure used for a traveling Circus or other performances for a period not exceeding one month at a time.

34. In the event of out-break of epidemic or contagious disease in the locality, the Grama Panchayat may, by of order direct that the place in respect of which license has been granted under these rules shall not be used for purpose of public resort or entertainment for such periods as may be specified in the order. It shall also have power to refuse to grant a license in similar circumstances.
35. For every license granted or renewed under these rules there shall be charged fee the amount of which shall be approved by the Grama Panchayat in respect of permanent building or open space subject to condition that such building or open space are dispute free and do not cause public inconvenience.
36. **Property and Contracts.** The Panchayat shall maintain a register of all it's properties vested and or/managed by it in a prescribed format and update it as soon as a new asset both immovable assets (like roads land, buildings, water bodies, water supply schemes, markets etc) in **FORMAT-V** and movable assets (like tools equipment cycle etc.) in **FORMAT-VI** are added by way of transfer, purchase or vesting by government.
- (1) The Grama Panchayat may provide places within the Grama Panchayat area for use as public markets. The market areas shall be notified by the Grama Panchayat mentioning the boundaries in the noticeboard for the information of the public.
 - (2) The Grama Panchayat may subject to approval of the Grama Sasan, levy fees in any public market on the vendors at such rates as may be approved by the Grama Sasan and may place the collection of such fees under the management of such person as may appear to it proper or may lease out such collection of fees.
 - (3) For the purpose of leasing out the market the procedure provided in these rules shall be followed;-
 - (a) The Grama Panchayat may impose under clause (a) of sub-section (2) of section 58 of the Act, fees for the use of or for the right to expose goods for sale in such market per head-load of goods brought for sale to the market.

- (b) The Grama Panchayat may impose under clause (b) of sub-section (2) of section 58 of the Act, fees per square foot of the area per day.
- (c) The Grama Panchayat may impose under clause (c) of sub-section (2) of section 58 of the Act, fees the rate of which may be approved in the Grama Panchayat. The Grama Panchayat may under clause (c) of sub-section (2) of section 58 of the Act, impose a fee on the vehicles (including motor vehicles) or pack animals.
- (d) The Grama Panchayat may impose under clause (d) of sub-section (2) of section 58 of the Act, fees per value of the cattle sold.
- (e) The Grama Panchayat shall fix the minimum and maximum rate of fees in its meeting under clause (a), (b), (c) and (d) of section 58 of the Act, subject to the approval of the Grama Sasan.

37. **Regulated Markets Established under The Odisha Agriculture Produce Markets Act, 1956.** Where the management of hat has been transferred from a Grama Panchayat to a Regulated Market Committee under the Odisha Agricultural Produce Markets Act, 1956, the net income derived by the Regulated Market Committee from the hat so transferred, shall be shared equally by the Regulated Market Committee and the Grama Panchayat every year:

Provided that the share of the Grama Panchayat in any one year, shall not be less than Eighty (80) per cent of the average net income derived by it from the hat in the three years immediately preceding its transfer to the Regulated Market Committee.

38. **Licensing Private Markets.** Under clause (a) of sub-section(1) of section 60 of the Act application for grant of license for private market shall be made by the owner of the place in respect of which the license is sought for not less than thirty days before the commencement of the year for which license is sought as the case may be.

(a) The Grama Panchayat may grant the license applied for in **Form No. 12** subject to supervision and inspection and to such conditions as provided under section 59 of the Act. The Grama Panchayat may think, proper or the Grama Panchayat may refuse to grant any such license for any market.

- (b) When a license is granted, refused, suspended, cancelled or modified under sub-section(1) of section 60 of the Act, the Grama Panchayat shall cause a notice of such grant, refusal, suspension, cancellation or modification in the Odia language to be posted in conspicuous place at or near the entrance to the place in respect of which the license was sought for or had been obtained.
- (c) Every license granted under this rule shall expire at the end of the year.
39. It shall not be lawful for any person to sell or expose for sale any animal in an unlicensed private market.
40. (1) The Grama Panchayat may by notice require the owner, occupier of any private market to,—
- (a) Construct approaches, entrances, passages, gates, drains and cesspits for such market and provide it with latrines of such description and in such position and number as the Grama Panchayat may think fit;
- (b) Roof and pave the whole or any portion of it or pave any portion of the floor with such materials as in the opinion of the Grama Panchayat secure imperviousness and ready cleansing;
- (c) Ventilate it properly and provide it with supply of water;
- (d) Provide passages of sufficient width between the stalls and make such alternations in the stalls, passages, shops, doors or other parts of the market as the Grama Panchayat may direct from time to time.
- (e) Keep it in a clean and proper state, remove all filth and refuse there from and dispose of them at such place and in such manner as the Grama Panchayat may direct; and
- (f) Make such other sanitary arrangement as the Grama Panchayat may consider necessary.
- (2) If any person on whom a notice to carry out any of the works specified above has been served by the Grama Panchayat fails to carry out the said works the period and in the manner laid down in the notice, the Grama Panchayat may suspend his license or may refuse to grant him a license until such work is completed.

41. **Pest Control and Improved Methods of Husbandry.** On being informed by the Director of Agriculture that the whole or any part of a Grama has been infected by agricultural pest, the Grama Panchayat shall issue a declaration by beat of drums in the area giving the names of villages to have been infected by Agricultural pest. The Grama Panchayat shall also declare by beat of drums in the infected villages the method of eradication of such pest and instruct the owners or growers of crops to follow such eradication programme, prepared by the Director of Agriculture.
42. **Apportionment of Income of Ferries and Markets.**
- (1) In case of ferries on rivers forming the boundary of two Grama Panchayats and if both sides of the ferry are situated in the same district, the Collector shall decide taking the local circumstances into the consideration as to which Grama Panchayat will manage the same, how the income will be apportioned.
- (2) Where a river forms the boundary of two districts within a Revenue Division, the Commissioner of the Division may decide the matter in the like manner.
- (3) Where the districts are in two different Revenue Divisions, the matter shall be decided by the Board of Revenue.
43. (a) The income of a ferry ghat shall ordinarily be shared between the two Grama Panchayats equally if a river flows along the boundary of the two Grama Panchayats taking into consideration the expenditure for its management and maintenance which shall vest in one Grama Panchayat to be selected by the aforesaid authority.
- (b) The Collector may also decide the share between the Grama Panchayats in such manner as he considers necessary in consideration of the size of the river touching the Grama Panchayats.
44. In case of rivalry between the Grama Panchayats with regard to management of the ferry two or more Grama Panchayats may, with the approval of the Collector join in constituting a joint Committee for the purpose as provided under section 126 of the Act.

45. (a) If the residents within the jurisdiction of more than one local authority in the same district use any market or fair, the Collector may from time to time apportion the income of such market or fair among the aforesaid local authorities in such manner and proportion, setting apart the expenditure on management, development and maintenance etc. in the manner as he may decide. The management of the market or fair shall remain with the local authority having jurisdiction over the area and the money set apart for management, development and maintenance shall be paid to the said local authority;
- (b) Where the market or fair is used by the residents of more than one local authorities of different districts of the same Revenue Division, the Revenue Divisional Commissioner may apportion the incomes of such market or fair in the like manner; and
- (c) Where such local authorities are in two different Revenue Divisions, the income maybe apportioned by the Board of Revenue in the like manner.
46. Any local authority aggrieved by an order of the Collector, Revenue Divisional Commissioner or Board of Revenue as the case may be under rules, 42, 43, 44 and 45 may within thirty days from the date of the order prefer an appeal to the Revenue Divisional Commissioner, Board of Revenue and the State Government, respectively, who may vary, set aside or confirm the said order.
47. **Transfer of Property.** (1) No immovable property vested in a Grama Sasan shall be transferred by way of sale, mortgage or exchange without the approval of the State Government.
- (2) Whenever in respect of any property vested in or under the management and control of the Grama Sasan, the State Government deem it expedient, so to do, they may be general or special order made in that behalf and subject to such conditions, as may be specified, therein direct that such property shall be leased out in favour of any Registered Co-operative Societies by negotiation. The agreement for such lease shall be in Form 'F'.
- (3) The management of the property vested in a Grama Sasan for the time being in any manner whatsoever, shall be made in the manner herein after provided and shall be recorded in **Format -V** for immovable property and **Format -VI** for movable property

48. (1) Before the end of October of each year, the Sarapanch shall forward to the Sub-Collector through the Block Development Officer, a list of immovable properties whether directly managed by the Grama Panchayat or leased out, specifying the location of each such property, with income derived from each of such property during the last three years in **Form No.13**.

(2) In case the Sarapanch fails to forward the list of immovable properties within the time-limit specified, the Sub-Collector shall call for necessary information from the Grama Panchayat concerned. After excluding the properties which are leased out or to be leased out under sub-rule (2) of rule 47 and such other properties, which shall be decided by the Sub-Collector to be managed by Gram Panchayat directly, other properties shall subject to the decision of the Panchayat be leased out by public auction in the manner hereinafter prescribed, the other properties, shall subject to the decision of the Panchayat, be leased out by public auction in the manner hereinafter prescribed.

(3) If the Sub-Collector, after hearing the Grama Panchayat and making such enquiry as he deems proper, finds either that the income derived from any property managed directly by it is inadequate or that there exists any other reasons to be recorded in writing for which the property needs to be leased, he may direct that such property be leased out in public auction. In making his decision he may normally direct that any market and ferry shall be leased out by public auction and shall not be managed by Grama Panchayat directly, unless for any specific reason to be recorded in writing, he considers that direct management of a particular market or ferry is necessary in the interest of Grama Panchayat.

(4) The Sub-Collector shall fix the period of lease and the minimum bid money, i.e., the upset price in respect of the property which is decided to be leased out taking into consideration the income from such property for the last three years. When information as to previous three years income is not available or does not exist, the Sub-Collector shall, fix the upset price taking the local conditions into consideration. The period of lease for properties which have seasonal value for effective operation, shall be fixed in such manner as the season is covered by the lease period.

- (5) (a) The Sub-Collector shall send a list of properties, to be leased out by public auction indicating the period of lease and upset price, to the respective Block Development Officer who shall thereupon fix the dates for auction of all or any of such properties and issue notices for such auction.
- (b) He may authorize any of his junior officers to conduct auction for sale of properties whose upset price is rupees five thousand or less.
- (c) The notice for auction shall be issued before fifteen clear days of the date fixed for auction and shall be published in the notice board of the Panchayat, Panchayat Samiti, Sub-Divisional Office and at such other place or places as the Block Development Officer or his Junior Officer, as the case may be, deem necessary.
- (6) The auction shall be conducted by Block Development Officer or his junior officer, as the case may be, at the Headquarters of the Grama Panchayat or at the place where the property is situated and the bid shall be confirmed by the Block Development Officer, in case of the auction sale conducted by his Junior Officer or by the Sub-Collector, in case of auction sale conducted by the Block Development Officer.
- (7) (a) No person shall be allowed to bid unless and until he deposits the security money and produces a certificate from the concerned Grama Panchayat to the effect that he has cleared all dues accruing to the Grama Panchayat in respect of any previous lease taken by him.
- (b) The security deposit shall be ten per cent of the upset price fixed by the Sub-Collector. The security money shall be paid to the Officer conducting the auction sale who shall record the details in sale records.
- (8) The bid shall be knocked down in favour of the highest bidder. The security money of all the bidders except the highest bidder shall be refunded to them on proper receipt at the end of the auction. The security money of the highest bidder shall be credited to the Grama Fund and shall be adjusted against the last installment of his bid money to be paid to the Grama

Panchayat. On the failure of the highest bidder to execute the agreement in time or violation of any of the conditions of the agreement, the security deposit shall, so much of it as would be just sufficient to cover the loss on reauction, be forfeited.

- (9) At the end of the bid, the officer conducting the auction shall send the records along with a report to the Block Development Officer or Sub-Collector, as the case may be, for confirmation of the bid. The Sub-Collector or Block Development Officer, as the case may be, shall intimate his order of confirmation within thirty days from the date of auction. In case the Sub-Collector or Block Development Officer fails to communication his order of confirmation within thirty days from the date of auction, the bid shall be deemed to have been confirmed:

Provided that the Sub-Collector or the Block Development Officer, as the case may be, may, if the bid is inadequate or he receives a report that no bidders were forthcoming, direct that the property be either reauctioned or managed directly by the Grama Panchayat for a period to be specified by him.

- (10) If for any reason (which must be recorded in writing) the auction does not take place on the fixed date or the minimum bid in respect of any property is not reached in the auction, a fresh auction shall be held on a subsequent date to be fixed by the officer conducting the auction. The notice for such auction shall be published in the notice board of the Panchayat, Panchayat Samiti, Sub-Divisional Officer and such other place or places as the officer conducting the auction may deem necessary before seven clear days of the date fixed for the auction.
- (11) (a) After receipt of the order of confirmation of the bid from the Sub-Collector or order confirming the auction sale conducted by the Junior Officer, the Block Development Officer shall direct the successful bidder to deposit the first installment of the bid money and execute the agreement in the appropriate Form (A,B,C,D,E,F) with the concerned Grama Panchayat within fifteen days from the date of receipt of the notice and shall forward a copy of the confirmation order to the Sarapanch.

(b) The agreement shall be registered and the cost of registration of such agreement shall be paid by the auction purchaser. If the auction purchaser fails to execute the agreement or deposit the first installment within the said period, the property shall be put to fresh auction by the Block Development Officer or his Junior Officer, as the case may be, for which the formalities prescribed for original auction shall also be followed.

(12) (a) The bid money shall be payable in advance in two installments. The first installment which shall not be less than seventy-five per cent of the bid money shall be paid before execution of the agreement and the subsequent installments shall be paid in accordance with the agreement. The amount of each installment and the period to which it relates shall be mentioned in the agreement.

(b) If any installment is not paid by the due date the Executive Officer of the Grama Panchayat shall forthwith bring it to the notice of the Grama Panchayat who shall terminate the lease and move the Block Development Officer for re-auction who shall hold the re-auction within fifteen days in the manner prescribed for auction under this rule.

(13) Any loss of any kind to the Grama Sasan due to the breach of any condition of the agreement by the lessee shall be recovered from the lessee as per section 102 of the Act.

(14) The agreement for lease of market, ferries, pisciculture tanks or orchards shall respectively be in Forms A, B, C and D, and agreement for other properties shall be in Form E of these rules which may be suitably modified, to meet the requirement of the particular property being leased out.

(15) Any dispute arising between the lessor and the lessee in respect of the interpretation of conduct or performance of any terms and conditions of the agreement for lease of any property or with regard to any claim shall be referred to the Collector of the district whose decision in the matter shall be final and binding on the parties.

- (16) Any Grama Panchayat aggrieved by the order of the Sub-Collector under sub-rule (13) may within fifteen days of the order appeal to the Collector, who may set aside or confirm the said order.
- (17) Any bidder aggrieved by the action of the officer, conducting auction under these rules may within fifteen days of the order appeal to the Sub-Collector who may stay, set aside or confirm the said order.
49. (1) The Grama Panchayat at a meeting shall sanction the term of the lease or agreement for the lease keeping in view the period of lease fixed by the Collector.
- (2) Lease for any term exceeding five years and less than ten years and for any term exceeding ten years shall not be made without the previous approval of the Sub-Collector and Collector, respectively;
- (3) Any person aggrieved by an order made by the Collector under sub-rule(1) of this rule may within 15 days of such order appeal to the Revenue Divisional Commissioner who may vary, set aside or confirm the said order.
50. (1) Any movable property vested in a Grama Panchayat may be transferred by it in any way and on any terms which the Grama Panchayat may by a resolution at a meeting determine to be expedient and reasonable.
- (2). Every transfer of immovable property vested in a Grama Panchayat shall be made by instrument under the common seal, signed by the Sarapanch and two of the members authorized by the Grama Panchayat distinctly expressing that transfer is signed with the previous approval of the State Government.
51. The Grama Panchayat shall prepare and update the register of all immovable and movable properties in its possession in **FORMAT-V** and **FORMAT-VI each year**.
- 52 (1) .If any plot of land shown in the register is transferred from the possession of the Grama Panchayat the entry for it shall be struck off and the fact in connection with the transfer shall be recorded in the columns of remarks under the initials of the Sarapanch.

- (2) If any property shown in the register is leased out the same shall be recorded in the column for remarks.
- (3) A separate register of the properties leased out shall be prepared by the Grama Panchayat showing the number of properties leased out along with its detail in **Form No.13 and Form No.15**.
- (4) These registers shall be checked up annually by the Sarapanch and attested with signature and date.
53. (a) A register of properties transferred to the Grama Panchayat shall be maintained by each Block, Sub-Division and District showing the annual income of the properties so transferred in **Form No.14 and Form No. 16**.
- (b) The Sarapanch shall place the list of properties before the Grama Panchayat in a meeting held in the month of September or October each year for consideration and suggestion for better management of properties and send a copy of the minutes of the meeting relating to the management of each such property to the Block Development Officer and Sub-Collector.
- (c) The Sub-Collector within the thirty days of receipt of minutes of the meeting under clause (b) shall review the proposals received from the Grama Panchayat and send a report to the Collector together with the action taken by him under rule 48. A copy of such report shall also be communicated to the Director of Grama Panchayat.
54. **Procedures for Entering into Contract.**— A Grama Panchayat shall not acquire any immovable property under Section 77 of the Act unless required for discharging obligatory functions provided under Section 44 of the Act and the price is approved by the Collector.

55. **Latrine Conservancy and Drainage Tax.**-- (1) In fixing the rate at which the tax under clause (c) of section 83 of the Act is to be levied regard shall be had to the principle that the total net proceeds of the tax shall not exceed the amount required for cleaning private latrine, privies or cess pools and premises of compounds cleaned by the Panchayat agency.
- (2) That the tax shall not be leviable in any area until the Grama Panchayat have made provision for cleansing of private latrines, privies or cess pools within such area, nor shall the tax be leviable for any quarter or portion of a quarter antecedent to the making of such provisions.
- (3). In fixing the rate of tax under clause (f) of section 83 of the Act regard shall be had to the principle that the total net proceeds shall not exceed the amount required for the maintenance of drainage system introduced by the Grama Panchayat subject to the maximum of three per year.
56. (1) (i) The Grama Sabha in a meeting shall fix or revise the rate of conservancy or latrine tax, drainage fee or lighting rate payable to the Grama Panchayat on the basis of the provisions of the Act and rules made thereunder.
- (ii) The Executive Officer shall prepare a list of assesseees specifying the amount payable under each of the above heads by the assessee. The assessment list shall be published in the notice board of the Grama Panchayat inviting objections thereto.
- (iii) Objections received, if any, shall be considered by the Grama Panchayat in a meeting and assessment be finalized.
- (iv) The final assessment list shall be published in the notice board of the Grama Panchayat.
- (2) Any person aggrieved by the assessment under sub-rule (1), may prefer appeal under section 133 of the Act.

57. **Custody of Grama Fund.** - (a) All moneys received by a Grama Panchayat shall be **deposited in a nationalized commercial bank or** Post Office Savings Bank **accounts and** in the manner provided under section 94 of the Act,1964. Reconciliation of Bank Account shall be done at close of every month regularly.

(b) The deposit and withdrawal from Grama Fund shall be operated jointly **through cheque** by the Sarapanch, Executive Officer and Secretary of the Grama Panchayat:

Provided that in case of a vacancy in the office of the Sarapanch due to suspension, death, resignation or otherwise, the fund shall be operated jointly on signature of the Naib Sarapanch or officiating Sarapanch, as the case may be, and Executive Officer and Secretary of the Grama Panchayat:

Provided further that in case of a Grama Panchayat where there is no Secretary, the Grama Fund shall be operated jointly by the Sarapanch and Executive Officer of the Grama Panchayat.

(c) The cash balance and the valuable securities in the custody of the Executive Officer as provided under section 123 of the Act and the cash in the custody of the Sarapanch authorized under section 94 shall be kept under the double lock of different patterns. All the keys of one lock shall remain with the Executive Officer and all the keys of the other lock shall remain with the Sarapanch of the Grama Panchayat:

Provided that in the absence of the Sarapanch all the keys in his custody shall remain with the Naib Sarapanch and in the absence of both, the keys shall be with the officiating Sarapanch elected under sub-section (4) of Section 21 of the Act:

58. (1). The Cash Book of the Grama Panchayat and the cash balance including the Post Office Savings Bank Pass Book, if any, shall be made available for inspection at any reasonable time to all inspecting authorities and Auditors appointed under the Act.

(2) Any shortage noticed in the cash balance during inspection or audit shall be treated as misappropriated and the person concerned shall be liable to be proceeded against under Section 9 of the Odisha Local Fund Audit Act, 1948 in addition to being criminally proceeded against.

59. **Loan Rules.** (1) Where a Grama Sasan desires to borrow money under section 95 of the Act, it shall submit an application to the Collector of the District in **Form No.17** accompanied by a resolution of the Grama Panchayat to that effect.

(2) The Collector shall forward such loan application received under sub-rule (1) to the State Government with the recommendations thereon, if after due examination and enquiry he is satisfied that the following conditions are fulfilled, namely,-

- (a) that the application is in the prescribed form and has been accompanied by the resolution of the Grama Panchayat;
- (b) that the statements contained in the application are true and correct;
- (c) that the financial position of the Grama Sasan is sound enough to enable it to repay the loan applied for;
- (d) that the term of the loan does not exceed fifteen years;
- (e) that in respect of a loan applied for from the State Government, the Grama Sasan has furnished an undertaking to pay interest at such rate or rates as would be fixed by the State Government in respect of the loan applied for;
- (f) that in case of loan applied for raising orchards or for digging or renovation of tanks for pisciculture purpose, the land on which the orchard or tank is proposed to be raised or dug or the tank proposed to be renovated, vests in or belongs to the Grama Sasan;
- (g) that in case of loans applied for construction of buildings or sheds, the land on which the building or shed is proposed to be constructed vests in or belongs to the Grama Sasan;
- (h) that in case of a loan applied for from the State Government, the total loan (both Government and Non-Government loan) outstanding against the Grama Sasan at the time does not exceed 10 times the average of its income of the three years preceding the year in which the application is made;

Exception – This condition may be relaxed in case of Grama Sasan which has not completed three years;

- (i) that in case of a Non-Government loan applied for, the amount of such loan including the amount of such loans outstanding at the time does not exceed three times the income of the Grama Sasan preceding the year in which the application is made and the total loan (both Government and Non-Government loans) outstanding at the time including the one, applied for does not exceed 10 times the average of the income of the three preceding years of the Grama Sasan;

Provided that where the Grama Sasan intends to take up any irrigation project the amount of loan may exceed the above limit but shall not exceed five times the income of the Grama Sasan preceding the year in which the application is made; and

- (ii) that the work for which the loan is applied for would be feasible and also remunerative to the Grama Sasan.

60. (1) Notwithstanding anything to the contrary in these rules the State Government may,-

- (a) sanction or refuse, in whole or in part the amount of loan applied for by a Grama Sasan from the State Government;
- (b) grant or refuse permission to the Grama Sasan to obtain a Non-Government loan; and
- (c) impose any condition not inconsistent with the provision of Act and the rules, as deemed fit, in respect of such loan.

(2) All orders sanctioning in whole or in part, the amount of loan applied for by a Grama Sasan from the State Government, shall be communicated to the Grama Sasan.

61. A Grama Sasan shall,-

- (1) be bound to carry out the terms and conditions, if any, imposed by the State Government in respect of,-

- (a) a loan sanctioned by the State Government to the Grama Sasan; or
 - (b) Non-Government loan, if any, taken by the Grama Sasan.
- (2) furnish to the State Government such information as the State Government may require, at any time, regarding its fund and the loans.
- (3) (a) repay the loan taken from the State Government in accordance with the terms and condition imposed by the State Government in respect of such loan; or
- (b) pay interest on such loan at the rate or rates and as per the terms and conditions imposed by the State Government in respect of such loan:

Provided that if the amount of loan taken from the State Government or any installment of such loan or interest payable in respect of such loan is not paid by a Grama Sasan within the period fixed by the State Government in that behalf, the Grama Sasan shall be liable to pay interest at the rate of two (2) per cent in respect of such installments of principal or interest as the case may be, in addition to the interest fixed in respect of such loan:

Provided further that, if the whole or any part of a loan taken from the State Government by a Grama Sasan is not utilized for the purpose for which it was taken within the period by the State Government in respect of such loan, the Grama Sasan shall be liable to pay interest at 12½ per cent per annum in respect of the unutilized amount from the date of disbursement of the loan.

- (4) Any amount of loan taken by the Grama Sasan from the State Government, which remain unspent at the end of the period fixed by the State Government for utilization of the loan amount, or which remain unspent at the completion of the work for which such loan was taken by the Grama Sasan, shall be refunded forthwith to the Government by the Grama Sasan, along with the amount of interest due in respect of such amount:

Provided that the Director of Grama Panchayats may grant such time to a Grama Sasan for utilization or refund, as the case may be, of such amount as he may consider necessary.

(5) Notwithstanding anything to the contrary contained in these rules, if any money borrowed by a Grama Sasan from the State Government or any installment thereof, or the interest in respect of such loan, is not paid by the Grama Sasan in accordance with the terms and conditions imposed by the State Government in respect of such loan, or in accordance with the provisions of these rules;-

(a) The Director of Grama Panchayats may, in his discretion, attach the funds of the Grama Sasan and, after such attachment no person except an officer appointed in this behalf by the Director shall deal with the attached funds;

(b) The Director of Grama Panchayats may also in his discretion adjust the arrear installment of principal and the amounts of interest payable by the Grama Sasan in respect of such loans against the grants or subsidy due to the Grama Sasan.

(6) A Grama Sasan may with the previous permission of the Director of Grama Panchayats repay the whole or any part of a loan taken from the State Government along with the interest, if any, before the period fixed by the State Government in that behalf.

62. When the Director decides to attach any fund of a Grama Sasan under sub-rule (5) of rule 61, the following procedure shall be observed, namely -

(a) The Director shall issue notice to the Grama Sasan prohibiting collection or management of such fund by the Grama Sasan and vesting the administration thereof on such officer or officers as the Director may appoint;

(b) The Director shall cause such notice to be published in the official gazette and in such manner as he may deem fit within the local limits of such area subject to control of the Grama Sasan;

(c) The Officer appointed by the Director under rule 90 shall pay the money collected or received under such attachment to the lender, or, in case of a loan from the State Government into the Treasury;

- (d) The said officer shall prepare the accounts of money so collected and of the cost of collections in such form as the Director may from time to time direct. He shall deliver a copy of the account to the Grama Sasan and shall cause a copy to be published in the official Gazette.
63. (1) The Drawing and Disbursing Officer in respect of a loan sanctioned by the State Government to a Grama Sasan shall be the District Panchayat Officer concerned.
- (2) The Drawing and Disbursing Officer of a loan sanctioned by the State Government to a Grama Sasan, shall;-
- (a) intimate the Director and the Block Development Officer the date of drawal of the loan amount with the relevant T.V. No. and the date of disbursement of the same to Grama Sasan in the first week of the month during which the loan amount is drawn and disbursed;
- (b) furnish to the Director at the end of every quarter of each year full particulars of loan sanctioned and disbursed to the Grama Sasan of his area and the recoveries of principal and interest in respect of such loan, in such form and in such manner as may be directed by the Director of Grama Panchayats from time to time.
- 64 (1) The account of every loan sanctioned to a Grama Sasan by the State Government shall be maintained by the District Panchayat Officer of the area within which the Grama Sasan lies, in such form and in such manner as may be directed by the Director of Grama Panchayats from time to time.
- (2) The District Panchayat Officer shall furnish by the 15th of November and 15th of May of each year an abstract showing full particulars of loans sanctioned by the State Government to a Grama Sasan within his area and of all the recoveries of principal and interest thereof, to the Director in **Form No.18**. A copy of such abstract shall be sent by the District Panchayat Officer to the Accountant General, Odisha simultaneously.

- (3) The amount of principal and interest outstanding against a Grama Sasan in respect of a Government loan shall be intimated by the District Panchayat Officer to the concerned Grama Sasan by the 15th of May each year.
- (4)(a) Refunds or repayment of Government loans including the amount of interest shall be made in the Treasury or Sub-Treasury of the district within which the Grama Sasan lies, in Form No.6.
- (b) Challans shall be presented in quadruplicate. Two parts of the challan shall be returned by the Treasury to the depositor, one part shall be retained by the Treasury and the other part shall be sent by the Treasury to the District Panchayat Officer of the District duly signed as proof of payment.
65. Accounts of loan received and utilized shall be maintained in a register in **Form No.19.**
66. **Accounting Procedure and Audit Rules.** The purpose to which the Grama Fund may be applied include all object expressly declared obligatory or discretionary under the Act and the rules made there under and in general everything incidental to the administration of the said purposes.
67. The accounts and registers prescribed under these rules shall be maintained according to the financial year.
68. **Finance Rules.**-- (1) The budget estimate of the Grama Panchayat shall be prepared in **Form No.20.**
- (2) **A consolidated abstract register of budget provisions including supplementary grants shall be maintained in FORMAT-II**
- (3) **All the receivable and payable details shall be maintained as prescribed in FORMAT-IV.**
69. (a) The Executive Officer of the Grama Panchayat shall prepare annual budget estimate and supplementary or revised estimate and shall place such budget estimates before the Grama Panchayat after obtaining approval of the Sarapanch.

- (b) The Supplementary or revised estimate shall be prepared in **Form No.21** and the heads and figures relating to item which requires alteration shall only be mentioned in the form. The reasons for altering the figures in the original budget estimates shall be adequately explained.
70. The working balance to be provided for in the budget shall not be less than 4 per cent of the estimated receipts of the year excluding the income from endowments and grants.
- 71.(1) The annual, the first supplementary or revised and the second supplementary or revised budget of a Grama Panchayat shall, after being sanctioned by the Panchayat, be submitted to the Grama Sasan by 7th March, 7th August and 7th March respectively.
- (2) The Grama Sasan shall approve the annual first supplementary or revised and the second supplementary or revised budget of Grama Panchayats at meetings on or before 21st March, 21st August and 21st March, respectively with or without modification after satisfying itself on the following points namely :-
- (i) the estimate or receipts is exhaustive and provided for the collection of the entire loans and tax dues outstanding and those falling due during the budget year and the accounts is taken of all receipts from all sources;
 - (ii) the recommendation, if any, of the Government have been duly considered in framing the budget;
 - (iii) provision has been made for all obligatory charges including functions, institutions, trusts and the like transferred to the Grama Panchayat, other developmental activities prescribed by the Government;
 - (iv) provision has been made for the due discharge of all liabilities in respect of loans contracted and for all other commitments;
 - (v) variations between the figures of the budget year and those of the previous year have been adequately explained;

- (vi) due account is taken of contributions from people and institutions; and
- (vii) due credit has been given to funds that may be available to the Panchayat as intimated by Grama Sasan at different stages.

(3) The budget shall take effect from the date of approval of the Grama Sasan.

72. (1) If at a meeting, convened for the purpose of approval of the annual budget, the Grama Sasan fails to record its approval to the same or, as the case may be, the first or second supplementary or revised budget, the Grama Panchayat shall inform the Sub-Divisional Panchayat Officer, who shall in turn convene a special meeting of the Grama Sasan for the purpose.

(2) If in such special meeting so convened by Sub-Divisional Panchayat Officer, the Grama Sasan still fails to record its approval to the annual budget or, as the case may be, the first or second supplementary or revised budget, the Sub-Divisional Panchayat Officer shall, on the basis of the actuals of receipt and expenditure of the previous year, scrutinize such budget and certify the same to the Grama Panchayat whereupon such budget shall become final.

(3) If the Grama Panchayat's budget and the first and second supplementary or revised budget are not approved by the Grama Sasan on or before 21st March and 21st August, respectively, the Grama Panchayat shall incur expenditure with the previous approval of the Sub-Divisional Panchayat Officer.

73. (1) **Receipt**, All moneys received by the Sarapanch or Executive Officer or Secretary or by any officer or servant of the Grama Panchayat authorized in this behalf, shall be brought into account as soon as they are received. All moneys so received shall be credited into the Grama Fund daily.

(2) No money received on behalf of the Grama Sasan shall be utilized for expenditure without first being brought into account.

74. No person entrusted with the collection of any fund relating to the Grama Sasan shall collect any sum without issue of a proper receipt in the prescribed form.

75. A printed receipt on **Form No.22** shall be issued for collection of latrine tax or conservancy tax, lighting rate, drainage fee, water rate, warrant fee, distraint fee and such other fees or taxes as may be levied under the Act from time to time.
76. For collection of all demands including sale, auction or lease or any property or for any usufruct thereof, or for any demand other than those mentioned in rule 97 receipt in **Form No.7** shall be issued.
77. (1) All receipts issued shall be signed by the person authorized to collect. A carbon copy of the receipt shall be maintained as counterfoil.
- (2) The person authorized to collect Tax shall bring the register of daily collections and counterfoil of receipts with all sums collected by him daily to the Executive Officer.
- (3) All collections of revenue made by the person authorized to collect by granting receipt either in **Form No.22 or No.7** as the case may be shall be entered into the daily collection register in **Form No.23**.
- (4) The Executive Officer shall examine and check the counterfoil receipts of **Form No. 22 or No. 7**, and shall sign the daily collection register in token of receipt and also make an entry of the amount received in the Cash Book.
78. (1) Each Gram Panchayat shall prepare a register of Demand ,Collection and Balances of all its tax and non-tax dues in a manner as prescribed in **FORMAT –VIII** and update the same.
- (2) The demand and collection register in respect of dues collected in **Form No.22** shall be maintained in **Form No.24**.
- (3) For all demands other than those on account of latrine or conservancy tax, lighting rate, drainage fees and water-rate a register in **Form No.25** shall be kept.

79. (1) The cheques received from any authority towards payment of contribution, grants-in-aid or loans shall be entered in the register of cheques in **Form No.26** and after they have been realized the cash shall be credited into Grama Fund in the Cash Book.
- (2) A register to monitor the receipt and deposit of cheques, encashment of cheques, credit and debit of cash to and from Bank shall be maintained as prescribed in **FORMAT-III** and shall be updated after due reconciliation with banks on frequent intervals.
- (3) A consolidated abstract register of accounts of grant-in-aid (both plan and Non-plan) received shall be prepared in a register in **Form No.27** and maintained in **FORMAT-II**.
80. In cases, in which conditions are attached to the utilization of grant specifying the particular object of expenditure or the time within which the money shall be spent, it shall be the responsibility of the Sarapanch to see that money is well spent and the utilization certificate is furnished within the date prescribed in the order sanctioning the grant-in-aid to the concerned authority in fulfillment of these conditions.
81. **Expenditure .** (1) No amount shall be drawn from the Grama Fund unless it is necessary for immediate payment and supported by approval of Grama Panchayat to incur expenditure for which payment is required.
- (2) Direction shall not be given by any authority other than the Administrative Department for incurring expenditure from the Grama Fund for a purpose for which fund has not been constituted in the Grama Fund.
- (3) All payments out of the Grama Fund in respect of claims presented to the Grama Sasan shall be made “through accounts payee cheques only” after the bills are passed by the Sarapanch;
- Provided that payment may be made in cash for amount not exceeding Rupees one thousand.
82. No expenditure shall be incurred without budget provision and sanction of the competent authorities supported by a resolution of the Grama Panchayat concerned to incur such expenditure.

83. Claims for all payments from the Grama Fund shall be presented to the Secretary or in his absence to the Executive Officer of the Grama Panchayat and payment shall be made only after the bills are checked by the Executive Officer and passed by the Sarpanch.
84. All vouchers shall be numbered serially for each year and filed in the office of the Grama Panchayat in a Guard file even if printed version through computerized maintenance of accounts is available.
85. The cheque book may be requisitioned from the Bank in favour of the Executive Officer and Sarpanch jointly.
86. The cheque may be signed jointly by the Executive Officer and the Sarpanch.
87. No Panchayat shall, without the sanction of the District Panchayat Officer, incur any expenditure in connection with any suit or legal proceedings.
88. (1) No expenditure shall be incurred by the Grama Panchayat on the following accounts:-
 - (a) donations to any individual or institution, any contribution for any purpose or creation of scholarship as contemplated under sub-section (2) of section 97 of the Act without prior approval of the Collector; and
 - (b) in ceremonial and religious festivals, reception of important persons or for the propagation of any scheme of Central or State Government except those specifically allowed by the District Panchayat Officer.
- (2) The Grama Panchayat may incur expenditure on celebrating the Independence Day and the Republic Day after a resolution is passed to this effect by the Grama Panchayat.
- (3) The application for donation or any financial aid shall be made to the Grama Panchayat concerned in **Form No.28** and the Grama Panchayat shall issue the sanction order in **Form No.29**.

(4) The Grama Panchayat shall not make further contribution unless utilization certificate for the previous grant sanctioned is received.

(5) Expenditure under sub-rule(1) and (2) shall be met from the own income of the Grama Panchayat.

89. At the time of making payment in cash or issuing cheques, the Secretary or in his absence the Executive Officer shall take stamped receipt, if necessary, from the payee and endorse the bill with the words Paid Rs. (Rupees... ..) only in cash or cheque. The amount being written in words as well as in figures. The endorsement shall be dated and signed by the Executive Officer and the Sarapanch and shall bear the number of the voucher as in the Cash Book. If the payee is illiterate, the payment shall be attested by a competent witness in addition to the Paying Officer.

90. **Pay and Allowances.** Pay, leave salary and allowances shall not be paid before the first working day of the month following that to which the payment relates.

91.(1) Pay, leave salary and allowances may be drawn for the day of a man's death and the hour at which death takes place does not affect the claim. Payment due to a deceased officer or a servant of the Panchayat shall not be made except on the production of an authority specified in the Indian Succession Act, 1925:

Provided that payments may be made without the production of such authority to the extent of fifteen days' salary under resolution of the Grama Panchayat after such enquiry as it may consider sufficient about the right of the claimant.

(2) Acquaintance for disbursement of pay and allowance shall be maintained in **Form No.30** by the Secretary or in his absence by the Executive Officer. The disbursement shall be made by the Secretary or in his absence by the Executive Officer after obtaining the approval of the Sarapanch.

92. **Cash Book and Monthly Accounts.** The accounts and registers of the Grama Panchayat shall be written in Odia.

93. (1) All receipts and payments of the Grama Panchayat shall be entered in the Cash Book in **Form No.31** and **FORMAT-I**
- (2) The Secretary of the Grama Panchayat or in his absence the Executive Officer shall record all transactions in the Cash Book on the same day on which money is received or paid.
- (3) At the closure of the day of transaction, the analysis of the closing balances shall be clearly indicated and the Cash Book in **FORMAT-I**, shall be signed by the Secretary, Executive Officer and Sarapanch of the Grama Panchayat. In the absence of Secretary, the Cash Book shall be signed by the Executive Officer and the Sarapanch of the Grama Panchayat,
- (4) It shall be competent for the Gram Panchayat Extension Officer to verify the Cash Book and cash in hand at least once in a month with reference to the vouchers and case records.
94. (a) Where the Grama Panchayat has accounts with a Bank other than the Postal Savings Bank, a register to be named "Bank Register of the Grama Panchayat" shall be maintained in **Form No.32**. All deposits made in a Postal Savings Bank or any other Bank in accounts of the Grama Panchayat and all withdrawals from such accounts shall invariably be noted in the Cash Book of the Grama Panchayat under the heading Bank in **FORMAT III**.
- (b) No person employed in the business of Bank of the Banker with whom the Grama Fund is deposited shall be requested or permitted to assist in any way in collecting the revenue of the Grama Sasan.
95. (1) The Cash Book and the registers shall be strongly bound and pages shall be numbered and certified by the Sarapanch before being brought into use.
- (2) The Cash Book, Files, Registers and all other records of the Grama Panchayat shall be properly maintained by the Secretary and scrutinized by the Executive Officer for the purpose of this Act and the rules made there under.

- (3) In case of Grama Panchayat where there is no Secretary, Executive Officer shall maintain the cash book, register and records of the Grama Panchayat.
- (4) All corrections and alterations in the accounts shall be neatly made in red ink and attested by the Sarapanch. Similarly, all alterations and corrections in vouchers shall be duly authenticated by the Payee. Erasures shall on no account be permitted in registers, statements, vouchers of accounts or any description.
96. (1) At the monthly meeting of the Grama Panchayat all accounts and statements up to the end of the previous month shall be considered and passed. The Grama Panchayat before passing the accounts may undertake such scrutiny of the accounts as it may consider necessary. A copy of the monthly account indicating the deposit in the Postal Savings Bank or any other Bank and the cash in hands of the Sarapanch and Secretary or in his absence the Executive Officer and the advance paid shall be submitted to the District Panchayat Officer.
- (2) The Sarapanch shall after passing all the accounts by the Grama Panchayat, certify to that effect on the body of the Cash Book
- (3). The Panchayat Extension Officer or any other Officer authorized by the Development Officer shall scrutinize the accounts of the Grama Panchayat every month and bring to the notice of the proper authorities any discrepancy, irregularity, misappropriation or defalcation.
97. **Annual Accounts.** (1) Soon after the close of the financial year but not later than the 30th April, the Annual Account of the Grama Panchayat showing total receipt and payment during the year under the several items with opening and closing balance including statement of receivable and payable shall be prepared in **Form No. 33 and Form No.34.**
- (2) The annual account together with the utilization certificates for all grant-in-aids received during the financial year shall, with the prior approval of the Grama Panchayat, be placed before the Grama Sasan in a meeting convened for the purpose.

- (3) After the Grama Sasan records its approval under sub-rule (2), the Sarpanch shall record a certificate on the body of the annual accounts or the utilization certificate, as the case may be, to the effect that such account or certificates have been approved by the Grama Sasan and then submit the same to the District Panchayat Officer by the 31st May every year.
- (4) A copy of the annual accounts so approved by the Grama Sasan shall also be published in the notice board of the Grama Panchayat for general information.
98. (1) A stock register of receipt and issue shall be kept in **Form No.35** in which all receipts and issues shall be posted.
- (2) Issues for the purpose of destruction shall also be recorded in this Form. If any complete book of unused form is returned, it shall be entered in the stock register as a receipt.
99. An inventory register of stock of tools and plants shall be maintained in **Form No.36**.
100. All unserviceable tools and plants shall be disposed of with the sanction of the Sarpanch by public auction and the details shall be noted in the register as prescribed in **FORMAT-VIII**.
101. All entries and their disposal shall be initiated by the Sarpanch or in his absence such member of the Grama Panchayat as may be authorized in his behalf by a resolution of the Grama Panchayat and shall be placed in the next meeting of the Grama Panchayat.
102. The stock shall be verified half-yearly by the 30th June and the 31st December jointly by the Executive Officer and the Sarpanch and the results of verification recorded in the Stock Book.

103. **Loss of Property .** (1)(a) Whenever any loss of money, stores or other property by embezzlement, theft, fire or otherwise is discovered, the Sarpanch or in his absence the Executive Officer or any other Inspecting Officer shall forthwith report the facts to the Director of Grama Panchayats and the Examiner of Local Accounts, the Panchayat Samiti, the Sub-Collector, the District Panchayat Officer and the Collector.
- (b) The Sarpanch and Executive Officer shall take all possible steps to recover the properties, stock and stores and records damaged by fire and other natural calamities.
- (c) The Sarpanch and Executive Officer shall lodge FIR in the Police Station in the event of theft of money, stock and store and properties and take steps for recovery of stolen properties.
- (d) The Sarpanch shall place the facts before the Grama Panchayat Meeting and explain about steps taken for recovery of lost property.
- (2) On receipt of such a report, the Block Development Officer shall fully investigate into the matter and submit a complete report to the Sub-Collector, Collector and the Director of Grama Panchayats showing the total sum of money or the value of stores or other property lost, the manner in which such loss occurred and the steps taken by the Sarpanch to recover the money, stores or other property. The submission of the report prescribed in these rules does not preclude the Sarpanch to take such further action as may be considered necessary.
- (3) No money, stores or other property lost by embezzlement, theft, fire or otherwise shall be written off from the accounts of the Grama Fund except with sanction of the Director of Grama Panchayats and Examiner of Local Accounts.
- (4) On receipt of the report of loss, the Examiner of Local Accounts will consider whether he shall direct an audit to be made with a view to taking action under section 9 of the Local Fund Audit Act, 1948.
- (5) Government may, suo motu or on receiving complaint from any party, direct special audit of the Grama Panchayat.

104. (1). The audit of the accounts of every Grama Panchayat shall be arranged by the Examiner of Local Accounts or other authorities empowered in this behalf, at such intervals and in such manner as may be directed by the Examiner of Local Accounts in accordance with the provisions of the Local Fund Audit Act, 1948 and the rules made there under.
- (2) Audit of Grama Panchayat shall normally be taken up by the Auditors appointed as Auditors by the Examiner of Local Accounts under section 100(3) of the Odisha Grama Panchayat Act 1964 read with section 4(3) of Odisha Local Fund Audit Act 1948.
- (3) The Audit Report shall be submitted in the manner as may be directed by the Examiner of Local Accounts.
- (4) No fee shall be charged to the Grama Panchayats towards audit fees notwithstanding the provisions contained in any other rules.
- (5) On receipt of the Audit reports in the Grama Panchayats, the Sarapanch shall within a month of the receipt of the report convene a special meeting of the Grama Panchayat to consider the objections made by the Officers and to decide upon the action to be taken thereto.
- (6) The Sarapanch shall deal promptly with the objection statement which may be appended to the audit note.
- (7) A compliance report to the Audit report shall be submitted to Examiner of Local Accounts or any other authorized in this behalf within 3 months of the date of receipt of the Audit report.
- (8) A copy of the Audit Report and the compliance report shall be kept in the office of the Grama Panchayat and produced for information of the inspecting officers at the time of their visit.
- (9) The Audit Register shall be maintained by every Grama Panchayat in **Form No.37**.

- (10) The objections raised in the Audit Report and the report of compliance thereto shall be kept in a bound register and be produced for information to the inspecting officers/audit at the time of their visit.
105. **Surcharge Proceedings.** (1) The Examiner of Local Accounts or any other officer appointed to exercise the powers and discharge functions of the Examiner of Local Accounts shall on receipt of the Audit report under section 100 of the Act scrutinize them and if necessary issue a show-cause notice against the person held responsible in **Form No.38** in respect of the amount held under objection under sub-section (2) of section 9 of the Odisha Local Fund Audit Act, 1948.
- (2) Such notice shall be sent by registered post with acknowledgement due, to his last known address and on the failure of service by registered post, the process shall be sent to the Block Development Officer to be served on the person within a date to be fixed by the Examiner. If the person is not found in the house where he ordinarily resides, then the notice will be hung up in some conspicuous part of the house in the presence of at least two witnesses who shall be persons residing in that village.
- (3) The surcharge **order** under sub-section (3) of section 9 of the Odisha Local Fund Audit Act, 1948 shall be issued in **Form No.39**.
- (4) If the party has appeared in the show cause proceedings and shown cause before the Examiner, Deputy Examiner or Assistant Examiner, as the case may be, the order in **Form No.39 may be served on the person at the conclusion of the proceedings** on a date to be fixed but if he does not appear on the fixed date this may be sent to him by registered post and hung on the Notice Board of the Assistant Examiner.
- (5) In a **surcharge proceeding**, the **onus will be on the person against whom notice has been issued, to prove to the** satisfaction of the Examiner, Deputy Examiner or Assistant Examiner, as the case may be, that the liability found against him in the Audit, has been either fully or partly discharged.

- (6) The **amount to be recovered in accordance with the surcharge order** passed in **Form No.39** which shall be realised and deposited in the Treasury under Revenue Deposit. The same shall be subsequently withdrawn from the Treasury by the Collector and paid into the Grama Fund.
- (7) If any person **held liable** under section 9 of the Odisha Local Fund Audit Act is not available or dead either before the issue of service of show cause notice in **Form No.38** or before the issue of service of surcharge order in **Form No.39** then such notice or surcharge orders shall be served on the legal heir of the person by registered post, acknowledgement due and any amount held liable for recovery from such person shall be recoverable from the legal heir of such person as arrear of land revenue under the provisions of the Odisha Local Fund Audit Act.
- (8) The Collector shall submit a half-yearly statement of the amount realized through surcharge proceedings, deposited into the Treasury and the amount paid into the Grama Fund to Examiner of Local accounts by the 31st October and the 30th April every year.
106. **Appeal. (1)** (a) Any person aggrieved by any surcharge order may prefer an appeal to such authority as the Government may appoint in this behalf within the time limit specified under section 11 of the Odisha Local Fund Audit Act, 1948. The memorandum of appeal shall be presented in **Form No.40** enclose a copy of the order appealed against.
- (b) No fees shall be charged for filling any appeal provided under the Odisha Local Fund Audit Act, 1948.
- (2) If the memorandum of appeal is not in the specified form or if the requirements of the form are not fully complied with, the Appellate Authority may reject the appeal summarily after giving the appellant such opportunity as it may think fit.
- (3) If the appeal is not summarily rejected, the Appellate Authority shall fix a date and place for hearing the appeal and from time to time adjourn the hearing.

(4) The Appellate Authority may before disposing of any appeal make such further enquiry as it thinks fit or cause further enquiry to be made by the Examiner of Local Accounts or the Assistant Examiner of Local Accounts as the case may be.

(5) The Appellate Authority in disposing of any appeal under section 11 of the Odisha Local Fund Audit Act, 1948 may dismiss, allow in whole or in part the appeal petition or set aside the surcharge order directing the Examiner of Local Accounts or the Deputy Examiner of Local Accounts or the Assistant Examiner of Local Accounts, as the case may be, to pass a fresh order after such further enquiry as may be directed.

(6) Any order passed in the manner stated above by the Appellate Authority shall be final.

(7) All the orders passed by the Appellate Authority on the appeal petition filed shall be furnished to the appellant, the Examiner of Local Accounts and the Deputy Examiner of Local Accounts of Assistant Examiner of Local Accounts.

107. The Appellate Authority shall furnish to the Government the information relating to the receipt, disposal and pendency of appeals as may be required from time to time.
108. **Procedure for service of notice.** All notices and requisitions relating to surcharge proceedings shall be sent by registered post with acknowledgement due to the last known address of the person concerned and on the failure of service by registered post the process shall be sent to the Block Development Officer to be served on a persons within a date to be fixed by the Examiner. If the person is not found in the house where he ordinarily resides, then, the notice shall be hung up in some conspicuous part of his house in presence of at least two witnesses who shall be residing in that village.
109. The vouchers, registers and other forms prescribed shall be retained or weeded and destroyed as noted below after all audit objection for the concerning period have been settled :--

Form (1)	Period of retention (2)
Budget Estimate	... 5 years
Assessment list	... 6 years
Demand collection register	... 10 years
Monthly accounts	... 5 years
General Cash Book	... Permanent
Remittance Chalan	... 3 years
Security bonds	... 5 years after they cease to have effect.
Stock register of tools	... Permanent
Acquittance Rolls	... 5 years
Contingent vouchers	... 10 years
Annual accounts	... 10 years
Receipts	... 5 years
Register of Advance	... Permanent
Audit Reports and Audit Registers	... 10 years
Cheque registers (Form No.35)	... 3 years
Resolution Book	... Permanent
Stock Register of receipt forms	... 3 years

110. In the matters of details connected with the maintenance audit, the Grama Panchayat shall be guided by the instructions of the Examiner of Local Accounts.

111. **Collection of Taxes, Fees, Tolls, Rents, etc.** (1) The Grama Panchayat may appoint one or more persons as Tax Collectors to collect latrine or conservancy tax, fees, tolls, rents and rates, etc. on annual contract basis.

(2) Remuneration of Tax Collectors shall be borne by the Grama Panchayat out of its own income. Any other employee authorized for the purpose may also collect tax, fees, tolls, rents etc.

112. **Tax Payable in Advance.** The latrine or conservancy tax, the lighting rate, the drainage fees and the water-rate shall be payable in advance in half-yearly or quarterly installments as the Grama Panchayat may decide and every such installment shall be demand to be due on the first day of the half-year or quarter, as the case may be, in respect of which it is payable.
113. **Payment of Installment to be made within fifteen days.** Every person liable to pay any sum assessed upon him shall, within fifteen days after the day upon which such installment becomes due, pay or tender such installment to the Tax Collector or any other employee authorized for the purpose. The Tax Collector or any other employee authorized for the purpose shall grant a receipt in **Form No.22** for all payments made to him and shall at the time of granting the receipt make an entry in the Daily Collection Register in **Form No.23**. A demand and Collection Register shall be maintained in **Form No.24**.
114. **Publication of list of defaulters.** (1) Immediately after the fifteenth day of each half-year or quarter, as the case may be, the Tax Collector or any other person authorized for the purpose shall prepare a list of the persons who have failed to pay their respective installments of the latrine or conservancy tax, lighting rate, drainage fee, water-rate (or any other dues) for such period showing the amount due from each of such defaulters and shall cause the list to be published in a conspicuous part of the local area in which the defaulters reside.
- (2) An appeal against any claim included in a bill presented under sub-section (2) of section 102 of the Act may be filed before the Sub-Collector within fifteen days enclosing a copy of the bill.
- (3) A revision against the decision of the Sub-Collector under the foregoing sub-rule may lie before the Collector within a period of seven days of the passing of the order. It shall accompany a copy of the order of the Sub-Collector.
115. **Issue of Distress warrant .** (1) After the publication of the list prescribed in rule 114, the Secretary or in his absence the Executive Officer shall cause a notice of demand in **Form No.41** served upon the defaulter and if such payment is not made within fifteen days from the date of the service of the notice of demand shall issue a

distress warrant in **Form No.42** authorizing any person as may be named therein to levy by distraining and sale a portion of the movable property of the defaulter (except ploughs, seeds grain, plough cattle and such cattle as may be necessary enable the defaulter to earn his livelihood, tools and implements of trade and agriculture and articles required for worship or prayer, the necessary wearing apparel and bedding of the defaulter, his wife and children and his necessary cooking utensils and books of accounts) so as to recover the amounts of his arrears together with a warrant fee of rupees five only for each warrant and a distraint fee according to the scale prescribed in sub-rule (3) of this rule.

(2) A copy of the distress warrant shall be communicated to the Sub-Collector and to the local Police.

(3) For every distraint, a fee shall be charged on the following scale:--

<u>Sums distrained for</u>	<u>Fees</u>
Under Rs.10/-	.. Rs.3.00
Over Rs.10/- and under Rs.50/-	.. Rs.6.00
Over Rs.50/- and under Rs.100/-	.. Rs.12.00
Over Rs.100/-	.. Rs.12.00 for every part thereof

116. **Manner of executing distress warrant.** The person authorized by a distress warrant under rule 115 shall unless the amount is paid at once seize such movable property of the defaulter as he shall deem sufficient and shall make inventory of all property so seized and shall at the same time deliver a copy thereof to the defaulter and give notice by beat of drum of the time and place when such property will be sold, provided that the time of sale shall not be less than two days not more than five days from the time of the proclamation thereof.

117. **Sale of Property.** All property seized under rule 116 shall be kept in the custody of the Secretary or in his absence in the custody of Executive Officer or such person authorized by him. If the defaulter does not within the time announced by beat of drum under rule 116 pay the amount of the arrears and of the warrant and distraint fee due from him, the movable property detained or such portion of it, as may be necessary, shall be sold by public auction at the time and place specified and the

proceeds shall be applied in discharge of the arrears, fees and charges incurred in connection with the detention and the sale of the property so distrained. The Secretary in his absence the Executive Officer shall be present at every sale held under this rule.

118. **Grant of Receipt.** The person authorized to levy tax by distraint and sale, shall after the sale, grant the default a receipt in the usual form and shall return to the person in possession of the movable property at the time of the seizure, any property not sold and the surplus sale-proceeds, if any, if the person in possession of the movable property at the time of the seizure refuses to accept the surplus sale-proceeds, if any, may be credited to the Gram Fund and may be refunded to the owner after proper investigation if he presents his claim within one year from the date of deposit.
119. **Distress warrant register .** A register of distress warrants issued and disposed of shall be maintained in **Form No.43** by each Grama Panchayat.
120. **Objection to distress .** If any person whose name has been entered in the list of defaulter's disputes his liability to pay the amount mentioned in the list of any portion thereof he may apply to the Grama Panchayat in writing stating the ground of his objection. The Grama Panchayat at a meeting shall consider the objection and pass such order thereon as it may deem proper.
121. If after issue of distress warrant under rule 115, the arrear tax is not recovered by seizure of movable property of the defaulter and in the case of defaulter having no movable property the arrear tax shall be recovered as arrear of land revenue in the manner indicated in section 102 (7) of the Act.
122. **Powers of Inspection and Supervision. (1)** Subject to the provision of the Odisha Panchayat Samiti (Administration of Affairs) Rules, 1987 the Chairman of the Panchayat Samiti may inspect all registers, records and documents in possession or control of a Grama Panchayat.

(2) If the Chairman of the Samiti finds any defect or irregularity in course of his inspection on which immediate action by the Government is necessary shall send his inspection report to Government in the Grama Panchayat Department within a week from the date of inspection, with a copy to the concerned Collector.

123. (a) The Grama Panchayat shall maintain a register for the purpose of recording the opinion of the member of the State Legislature of the area. This shall be placed in the meeting of the Grama Panchayat for information.

(b) It shall be the duty of the Secretary or in his absence the Executive Officer of the Grama Panchayat to send a copy of such opinion recorded in the register to the Panchayati Raj Department, Collector or Sub-Collector and Block Development Officer within two weeks from the date of entry in the register.

(c) Inspection note of the Inspecting Officers, Chairman of the Panchayat Samiti and visit notes of the Member of the State Legislature shall on receipt be placed in the next meeting of the Grama Panchayat.

124. **Samiti to act during disability of Panchayat .** During the disability of a Grama Panchayat as mentioned under section 113 of the Act, the Collector may direct the concerned Panchayat Samiti and its Chairman by an order in writing to exercise all or any of the powers and duties of the Grama Panchayat and of its Sarapanch respectively. A copy of such order shall be sent to the Government.

125. **Appointment of Staff .**The Grama Panchayat may with the approval of the District Panchayat Officer of the district appoint Secretary and other staff like Scavengers, Tax Collectors, Peons, etc. as may be necessary for enabling it to discharge its duties and perform its function for carrying out the purpose of the Act and the rules made there under, subject to condition that remuneration of staff appointed under this rule shall be paid by the Gram Panchayat out of its own internal income and no part of such remuneration out of grant or allotment sanctioned by the Government.

126. (a) After the Grama Panchayat decides in a meeting to appoint a Secretary for the Grama Sasan either on a whole time or on a contractual basis, it shall invite applications for the purpose by giving wide publicity by way of affixing notices in the notice board of the Panchayat Samiti and the different Grama Panchayats within the jurisdiction of the Panchayat Samiti concerned. The Grama Panchayat shall also notify the vacancy to the local Employment Exchange as required by section 4 of the Employment Exchange Compulsory notification of Vacancies Act, 1959.
- (b) All the applications so received shall be placed before the Grama Panchayat in a meeting and the Panchayat if necessary after interviewing the candidates through a committee constituted by the Gram Panchayat shall select a person found suitable from among the applicants for appointment as Secretary.
- (c) After a candidate is selected, the Grama Panchayat shall write to the District Panchayat Officer for his approval. The Panchayat shall forward a copy of each of the resolution under clauses (a) and (b) above to the District Panchayat Officer.
- (d) On receipt of the proposal for appointment of Secretary from the Grama Panchayat if the District Panchayat Officer is satisfied that the candidate selected by the Grama Panchayat possesses the prescribed qualification and is eligible for the post of Secretary and the selection has been made in accordance with this rule and the salary proposed to be paid to the Secretary is reasonable and the Gram Panchayat has adequate internal income to meet the expenditure towards the salary, he shall approve the proposal. If the candidate selected by the Grama Panchayats is found to be disqualified for the post of Secretary or the salary proposed to be paid is excessive, the District Panchayat Officer may direct the Grama Panchayat to select another candidate in the prescribed manner or reconsider the salary and resubmit the proposal.

- (e) After receipt of the approval of the District Panchayat Officer, the Grama Panchayat may appoint the candidate as Secretary of the Grama Sasan:

Provided that before appointment the candidate selected for the post of Secretary shall produce a fitness certificate from a Medical Officer not below the rank of Assistant Surgeon.

- (f) After appointment of a Secretary the Grama Panchayat shall depute him to the Office of the District Panchayat Officer for a period of four months, where he shall receive his Departmental Training. On completion of the training, the period of which may be extended up to one month by the District Panchayat Officer for unsatisfactory work, the District Panchayat Officer shall issue a certificate that the candidate has completed his training.

127. (a) The whole time Secretary of a Grama Panchayat shall be entitled to a consolidated monthly salary, as may be approved by the Grama Sasan.

(b) The Secretary of a Grama Panchayat if appointed on contractual basis shall be entitled to a consolidated monthly salary, as may be approved by the Grama Sasan for a period of twelve months.

(c) The Secretary of a Grama Panchayat whether appointed whole time or on contractual basis, shall be entitled to traveling and daily allowance at the following rates, namely:-

(1) Traveling allowance –

- (i) for journey by train, the actual fare in the lowest class; and
- (ii) for journey by road, the actual fare in the public bus.

(2) Daily allowance at the rate of fifty rupees for halt for every twenty four hours or part thereof:

Provided that no traveling or daily allowance shall be paid if the place visited is within the area of the Grama Panchayat.

(d) The Sarapanch of the Grama Panchayat shall have power to grant leave to the Secretary of the Grama Sasan for a period not exceeding thirty days in a Calendar year during which he shall be allowed full pay and the Sarapanch shall entrust the work of the Secretary to the Executive Officer who shall remain in formal charge of the Secretary. Leave exceeding thirty days in a Calendar year and up to a period of six months, which shall be without pay, can be granted to a Secretary with the approval of the Grama Panchayat.

(e) No person shall be appointed as Secretary of the Grama Sasan unless he has completed eighteen years of age. The Secretary of the Grama Sasan shall not be retained in service after he has completed the age of 55 years.

(f) The Grama Panchayat shall have the power to terminate his services or contract by adopting the procedure prescribed under rule 129(a).

(g) The Grama Panchayat shall have the power to terminate the services of the Secretary appointed on contractual basis with one month notice or one month's salary in lieu thereof.

(h) The Service Book and the Confidential Character Roll shall be maintained for the Secretary of the Grama Sasan in the form prescribed under the Odisha Service Code. The Executive Officer shall be responsible for the correct and up-to-date maintenance of the Service Book. The Character Roll shall remain in the custody of the Executive Officer. The Sarapanch shall record his annual remarks about the work and conduct of the Secretary in the form prescribed by the 7th April every year and thereafter the Block Development Officer shall record his own assessment. The Block Development Officer shall communicate adverse remarks, if any, to the Secretary of the Grama Sasan and advise him to rectify the defects. He shall also keep the Grama Panchayat informed and the Grama Panchayat may take such action as deemed fit within a period of three months from the date of receipt of such communication.

128. (a) The security shall be taken from the Secretary of the Grama Sasan, the amount of which shall not exceed the amount of cash and the money value of the valuable handled or likely to be handled by the Secretary. Such security shall be

either (i) in cash or (ii) Post Office Savings Bank Deposit or (iii) Government Treasury Notes or (iv) National Savings Certificates.

(b) In exceptional cases, where the Secretary is not able to render security either in lump sum or any other of the kinds specified in this rule, the security due shall be obtained from him in installments by reduction of ten (10%) per cent of the salary or such other sum as would make up the security in three years:

Provided that until the full amount of security required in cash has been recovered, personal security may be obtained for not less than double the security required in cash from persons who are solvent to the satisfaction of the Sarapanch or security in immovable property not less than double the amount of security required in cash shall be taken. In later case, the Sarapanch shall satisfy himself that the property accepted as security is free from all encumbrances and that the person tendering such security has absolute title over it.

129. (a) The Grama Panchayat may remove the Secretary of the Grama Sasan from services if he willfully omits or refuses to carry out the duties and functions entrusted to him under the provisions of the Act and the rules or orders made there under or by his action causes loss to the Grama Sasan or has been convicted of any offence:

Provided that no order of removal shall be passed by the Grama Panchayat without giving him reasonable opportunity of showing cause. The grounds on which he is proposed to be removed shall be reduced to the form of definite charge or charges which shall be communicated to him in writing. He shall be required to submit his explanation in writing within a reasonable time.

The Gram Panchayat shall take a decision in the matter after having considered the explanation of the Secretary or any other staff, if any, as the case may be, and having heard him, if he so desires, and thereafter, order of removal may be passed.

(b) The Grama Panchayat may suspend the Secretary of the Grama Sasan pending drawal of the proceedings against him under this rule or if he has been detained in custody for more than forty eight hours , under the provisions of any law for the time being in force. During the period of suspension the Secretary of the

Grama Sasan shall be paid subsistence allowance the amount of which shall not exceed half of his monthly salary.

(c) Provisions of rule 125, 126(a),(b),(c) and (d) shall apply mutatis mutandis in respect of selection of other staff.

130. The Grama Panchayat shall decide the remuneration and allowance to be paid to its staff and the expenditure towards such remuneration shall be met out of its own income as provided under sub-section (2) of section 123 of the Act:

Provided that the Grama Panchayat may appoint the Tax Collector on commission basis as may be decided by the Grama Panchayat:

Provided further, that the Grama Panchayat may from time to time determine the duties to be assigned to the various posts on its establishment.

131. Security shall be taken from the Tax Collector, if any, employed by the Grama Panchayat.

132. **Prescribed Authority .** (a) The Collector shall be the prescribed authority for the purposes of section 129 of the Act; and

(b) The Government shall be the prescribed authority for the purpose of section 49 of the Act.

133. **Miscellaneous.** Whoever contravenes any of the provisions of the rule framed under the Act, or fail to comply with any notice or direction lawfully given to him or any requisition lawfully made upon him under or in pursuance of the said provisions and in the absence of any express provision in that behalf shall without prejudice to any other liability under any other provisions of the Act or rules be on conviction punishable with fine which may extend to one hundred rupees and when the contravention or non-compliance is a continuing one with a further fine which may extend to ten rupee for every day after the date of the first conviction during which an offender is proved to have persisted in committing the offence.

134. **Annual Administration Report on Working of Grama Panchayats.** (1) The Grama Panchayat shall after the close of each financial year, submits the annual administration report on the working of the Grama Panchayat, after its approval in Panchayat meeting, to the District Panchayat Officer by the 15th May of the following year.

(2) The **District Panchayat Officer** shall compile the Annual Administration Report on the basis of Annual Reports submitted by the Gram Panchayats under clause (a) and (b) of sub-rule (4) submit the consolidated report to the Collector by the 15th of July.

(3)The **Collector** shall send a consolidated report for his district along with his observations thereon to the Government by end of September each year.

(4) (a) The Annual Administration Report shall contain a brief and precise account of the working of the Grama Panchayat, its achievements and failures with reference to it's targets, if any, fixed along with the subjects of interests.

(b) Information shall be furnished in the pro forma along with **Formats I II III IV V VI VII VIII** and as may be prescribed by the Government.

135. The Odisha Grama Panchayat Rules, 1968 are hereby repealed:

Provided that, notwithstanding such repeal, any action taken, orders issued, resolutions adopted under the Rules so repealed, shall be deemed to have been taken, issued or adopted under these rules.

136. If at any time or in any case it appears to the Government that doubt or difficulty has arisen in implementation of these rules, they may issue such general special guidelines or orders for removal of the doubt or difficulty.

RULES OF BUSINESS

1. **Meetings of Grama Panchayat .** The meetings of the Grama Panchayat shall be held at the office of the Grama Panchayat or at such other public place within the local area as the Sarpanch may, from time to time, determine:

Provided that no person who is the relative of a member shall be allowed to participate in the meetings or interfere in the day to day business of the Grama Panchayat.

2. Every Grama Panchayat shall meet at least once in every month and the date of such meeting shall be decided by the Sarpanch or in his absence by the Naib Sarpanch:

Provided that when for any reason it is not possible to hold a meeting on the date so fixed, it shall be held on a day within fifteen days from the date fixed as will be decided by the Sarpanch.

3. (1) The Sarpanch may call special meeting of the Grama Panchayat at any time and shall do so on the requisition of at least one-third of the total membership of the Grama Panchayat. If the Sarpanch fails to call a meeting within thirty days after receiving such a requisition, the member who have signed the requisition may report the fact to the Collector who shall thereupon call the meeting within seven days from receipt of the report.

(2) The Collector or any other Officer empowered by Government may give requisition and call for special meetings of the Grama Panchayat. The Secretary or in his absence the Executive Officer, after receiving such requisition shall issue notice for meeting of the Grama Panchayat.

4. **Notice of Meetings.** (1) At least seven clear day's notice of ordinary meeting or special meeting of Grama Panchayat shall be given.

(2) A copy of the notice shall be forwarded to the concerned Block Development Officer.

5. (i) The notice of the meeting of the Grama Panchayat shall be served on every member.
 - (ii) The Secretary or in his absence the Executive Officer after taking approval of the Sarpanch shall circulate the notice in a Notice Book which shall be signed by each of the Ward Members through the staff of the Grama Panchayat.
 - (iii) In case of absence of any Ward Member, the notice shall be served by affixture in the presence of two witnesses.
 - (iv) Accidental failure of service of notice on any member shall not invalidate the proceedings of any meeting.
6. The notice shall set forth clearly and fully the business to be transacted at the meeting but the Sarpanch may bring forward any motion or proposition not specified in the notice.
7. **Quorum and Adjournment of Proceedings at Meetings.** A quorum for any meeting shall be one-third of the total number of members of the Grama Panchayat. If at a meeting of the Grama Panchayat a quorum is not present, the Sarpanch, the Naib-Sarpanch or the member presiding the meeting shall adjourn the meeting until such other day as he thinks fit of which not less than three clear days notice shall be given. At such adjourned meeting the members present, whatever their number may be shall, form the quorum.
8. The Sarpanch or in his absence the Naib-Sarpanch shall preside at every meeting of the Grama Panchayat and in absence of both, the members present at that meeting shall choose a member to preside over that meeting.
9. At ordinary meetings of the Grama Panchayat the business shall be conducted in the following order:-
 - (a) the minutes of the last ordinary meeting and of any special meeting held, shall be read and if approved as correctly entered, shall be signed by the President of such meeting.

- (b) Business postponed from the last ordinary meeting shall be considered.
- (c) The Secretary or in his absence the Executive Officer shall place before the meeting a report indicating the letters received and issued and business transacted since the last meeting for information of all members.
- (d) A progress report on each development works taken up by the Panchayat and the detail of the work and advances outstanding against each work shall be laid before the members for review.
- (e) Monthly accounts and statements including receipt and expenditure as prescribed in **FORMAT-I** shall be considered and passed.
- (f) Demand, Collection and Balance position of Grama Panchayat, as prescribed in **FORMAT-VIII** dues shall be considered and action to be taken for realization of arrears, if any.
- (g) Motions and amendments thereof duly moved and seconded shall be discussed.
- (h) Report of the various committees be read, considered and approved.
- (i) Expenditure required to be incurred met shall be considered and approved.
- (j) Receipts and expenditure up to the date of meeting be verified with approved budget figures and the position be discussed, as prescribed in **FORMAT-I**.
- (k) Programme for management of properties vested or transferred to Grama Panchayats and whether auction purchaser is complying with the terms of agreement is discussed.
- (l) Pendency of utilization certificates in respect of grants-in-aid received be discussed.
- (m) Inspection note, audit report and visiting remarks on the Grama Panchayat received since last meeting be read and action to be taken be resolved.

- (n) Vacancy in membership of the Grama Panchayat be noted and Sarapanch be requested to inform the Sub-Collector.
 - (o) Any other business set forth in the notice shall be considered.
 - (p) Directions given by the Grama Sabha shall be discussed and complied.
10. At a special meeting only the business for which the meeting was called shall be considered.
11. Notwithstanding anything contained in that rules it shall be competent for the Grama Panchayat at a meeting to transact any business other than those set forth in the notice if the majority of the members present agree to do so.
12. A member of a Grama Panchayat who wishes to move a resolution or ask any question shall intimate his intention in writing to the Sarpanch giving at least seven clear days notice and such notice shall contain a copy of the resolution or question.

Provided that, the Sarpanch may allow a resolution with shorter notice to be entered in the list of business.

13. (1) No resolution or question shall be admissible which does not comply with the following conditions, namely :-
- (a) It shall be clearly and precisely expressed and shall raise a definite issue;
 - (b) It shall not contain arguments, ironical expressions or defamatory statements, nor shall it refer to the conduct or character of persons except in their official or public capacity;
 - (c) It shall refer and have direct bearing to the discretionary and obligatory functions of the Grama Panchayats under the Act; and
 - (d) It shall not contain any adverse view or objection to the decision of the Grama Sabha.

14. Every motion or amendment duly moved shall be seconded and until seconded no debate thereon shall take place.
15. Every motion or amendment duly made and seconded and pressed to a division shall be reduced to writing and signed by the proposer and seconder before being put to the vote. Every such resolution or amendment shall be recorded in full in the proceeding together with the number and names of voters for and against it.
16. The President of the meeting may for reasons to be recorded in writing in the minutes of the proceedings:-
 - (a) Rule that a motion or amendment is illegal or out of order; and
 - (b) make such alterations in to motion or amendment as shall in his opinion render it legal and in order; and may in case of (a) refuse to put the motion or amendment to the meeting and in the case of (b) refuse to put the motion or amendment to the meeting unless and until the proposer and the seconder accept and sign the alterations made therein and the decision of the President thereon shall be final.
17. After a motion has been moved and seconded, an amendment may be moved at any stage of the debate thereon.
- 18.. On the discussion being concluded, in the event of several amendments having been proposed, the President of the meeting shall put the amendments at vote in the reverse of the order in which they were moved and when the amendments have been disposed of, he shall put to vote the original motion or the motion as amended as the case may be.
19. All questions which may come before the meeting shall be decided by a majority of votes. In case of equality of votes, the President of the meeting shall have a second or casting vote.
20. Voting by proxy is prohibited. No member shall vote upon any motion or amendment unless, he be present in person at the meeting when it is put to vote.

21. Unless passed by a majority of two-third of the members no subject once disposed of can be altered within six months.
22. The business in the meeting shall be transacted and the minutes of proceedings shall be recorded in Odia.
23. Minutes of proceedings shall be entered by the Secretary or in his absence by the Executive Officer in a book to be kept for the purpose and shall be signed by the members present at the meeting. The President at the end of the meeting shall sign and certify the correct recording of the proceedings and the number of members present at such meeting. The Proceeding Book shall be open to the inspection of the public:

Provided that in absence of the Secretary and the Executive Officer the Sarapanch shall take necessary steps for proper recording of the proceedings.
24. The Executive Officer shall send a copy of the proceedings to the concerned Block Development Officer, Sub-Collector and District Panchayat Officer within 7 days from the date of the meeting.
25. The meeting of the Grama Panchayat shall be open to the public, but if the consensus of opinion of the members is that the public or any individual member of the public should not be present in the precincts of the meeting the President shall require the public or the individual member of the public to withdraw from such meeting.
26. **Compounding Rules.** The offences under the Act or Rule or bye-laws made there under may be compounded by the Grama Panchayat either before or after institution of proceedings in the Court, if considered appropriate, for compounding of the same.
27. An offence shall be compounded by a written agreement between the offending party and the Grama Panchayat, if proceedings in regard to an offence have been

started in a Court the compromise petition by both parties shall be filed in the Court for a decision thereof.

28. Any person aggrieved by an order of the Grama Panchayat under sub-section (1) section 147 may prefer an appeal to the Collector within fifteen days from such order enclosing a copy of it.
29. **Bye-Laws.** A Grama Panchayat shall before making any bye-laws under sub-section (1) of section 151 of the Act, publish a draft of the proposed bye-laws in Odia by pasting the same at a conspicuous place in the local area within its jurisdiction for giving information to the persons interested together with a notice specifying a date on or after which the same will be taken into consideration.
30. The Grama Panchayat shall also cause a public proclamation to be made throughout the local area within its jurisdiction by beat a drum that a copy of the said draft has been published and pasted at the aforesaid place and that the original is open for inspection at the office of the Grama Panchayat.
31. The Grama Panchayat shall before making such bye-laws consider any objection of suggestion which may be received by it from any person with respect to the said draft before the date so specified.
32. The bye-laws so made by the Grama shall be forwarded to the Government through the Collector for its approval.
33. After approval of the Government is communicated to the Grama Panchayat, such bye-laws in Odia shall be published by it by pasting the same in the notice board of the Grama Panchayat and such publication shall be conclusive proof that the bye-laws have been duly made, and the bye-law so made shall come into effect on and from the date of such publication.

FORM No. I
(See Rule 11(3))

T. A. Acquittance Roll of..... Gram Panchayat for the month of

Serial No.	Voucher No.	Name of the person and Designation	Date and time of commencement of journey.	Date and time of return to headquarter	Place of visit	Distance traveled	Mode of transport	No. of days of halt	Amount claimed	Amount paid	Signature of the payee	Signature of Secretary	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form No. 2
[See Rule 14(6)]

FORM OF STOCK REGISTER

Name of the Article:

Year of Account	Balance brought forward	Date of Purchase	Bill in which charged	No. of Articles	Price	Total Column 2+5	How disposed of	Sale price, if any	When sale price credited to Government	Balance carried over Column 7-8	Initial of E.O.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM No. 3

[See Rule 15 (2) (a)]

Office of the Gram Panchayat

TENDER NOTICE

Sealed tenders in conformity with the detailed call notice to be obtained from the office of the undersigned on payment of Rs..... per set (not refundable) as noted against each work, and eventually to be drawn in the prescribed form [a copy of which may be seen from the office of the undersigned (Form No. 5)] will be received from the contractors up to..... A. M./P. M. of by the undersigned. The tenders will be opened in presence of tenderers or their authorized agents if present at A.M./P M. of the same day in the office of the undersigned.

Earnest money will be deposited at the rate of one per cent of the tendered amount along with tenders. Authority is reserved to reject any or all the tenders without assigning any reason therefore.

Signature

Designation

Serial No.	Name of the work	Estimated amount	Cost of tender per set	Time for completion from the date of order for commencement of work
(1)	(2)	(3)	(4)	(5)

FROM No. 4

[See Rule 15(2)(b)]

DETAILED NOTICE FOR CALLING TENDERS

Sealed tenders on plain paper to be eventually drawn in Form No-4 and copy which may seen in the office of the undersigned before submitting tenders will be received by the undersigned for the WORK of, from intending contractor and will be opened on the same day in the presence of the tenderer or their authorized agents. The amount of the estimate approximately Rs.....

2. The tenderer should note that the works will have to be completed within..... Commencing from the date of issue of work order.

3. Tenderers are requested to deposit earnest money at 1 per cent (one per cent) of the trend amount. The earnest money is to be deposited either in the shape of National Savings certificate or State Government Loan Bonds duly pledged to the undersigned and in no other form.

The earnest money will be refunded to the unsuccessful tenderers on application but the & will be retained in case of successful tenderer and will not carry interest.

4- The plan and specification for the work can be seen at the office of the undersigned during working hours days.

5. The earnest money of the successful tenderer which accompanies the tender will be forfeited case he declines to sign the agreement or contract or deposit the initial security within seven days of being called up on to do so after the acceptance of tender

6. The rates should be quoted in words and figures and units otherwise the tender will be liable for rejection- In case discrepancy between words and figures the words shall prevail and in the case of discrepancy between unit rates and totals the units rates shall prevail. The rates should be quoted in rupees and paise. The tender should also show the total of each item and grand total of whole tender. The tender shall be written legibly and free from erasures overwriting or conversions of figures corrections where unavoidable, should be made by scoring out, initialing, dating and rewriting.

7. The tender will not be considered unless the tender encloses a true copy of the income-tax clearance certificate along with bid tender and the original certificate produced at the time of opening the tenders.

8. The following materials will be supplied by the Department to the contractor from the storage godown at the rates noted against each. He has also to bear all incidental charges such as transport, storage, handling and return of empty cement bags and empty paint drums at the issuing store. His rates quoted for the work is to be inclusive of all such charges-

A.

B.

C.

D.

9. Empty cement bags and empty paint drums are to be returned in good and serviceable condition failing which Rs. 3/- for each empty cement bag and Rs. 5/- for each empty paint drum will be recovered from the contractor.

10. Every tenderer is expected before quoting his rates to inspect the site of the proposed work and the quarries and should satisfy himself about the quality and availability of the materials.

Name of Institution

11. The.....(a) will not however after acceptance of contract rate, pay any extra charge for lead or any other reasons in case the contractor is found later on to have misjudged the materials available.

12. The Department will have the right to inspect the scaffolding and centering made for the works and can reject partly or fully such structure if found defective in their opinion.

13. Bailing out water from the foundation if necessary should be borne by the contractor. No payment will be made for bench mark, level Pillars, profiles and benching and leveling ground where required. The rate quoted should be for finished items of work inclusive of these incidental items of work.

14- The Department will have the right to supply at any time in the interest of work any departmental materials to be issued on the works in addition to those mentioned in clause 18 and contractor shall use such material without any controversy or dispute on that account. The rates of such materials will be at the stock issue rates fixed by (a).....

(a) Name of Institution

15. The contractor will be responsible for the loss or damage of any departmental material supplied to him during the execution of the work due to reasons whatsoever and the recovery for such loss will be made from him at the issue into or market rate whichever is higher.

16. The contractor shall have to furnish a certificate along with the tender to the effect that he is not related to any officer of the Engineering personnel of the rank of A. E. and above or any official of the.....(a).

17. The selected contractor may take delivery of departmental supply of materials according to his need for the work, the contractor shall make all arrangement for proper storage of materials but no cost for raising shed for the storage of materials

18. After completion of the work the contractor shall arrange at his own costs all requisite equipment for testing the building if found necessary and bear the entire cost of such test.

19. The tenderers are required to quote against the items of works as per schedules attached both in figures and words.

Sold to Shriper each

set On payment.....Date.....

Vide

Serial No	Item of work	Unit in word	Estimated quantity	Rate	
				Rs. P.	In words
1	2	3	4	5	6

FORM No. 5

[See Rule 15(2)(c)]

CONTRACT DEED FOR EXECUTION OF WORKS OF GRAMA PANCHAYATS

(a) Name of the Grama Panchayat, police-station, etc.

I/We hereby, tender for the execution for the (a) of the work specified in the under written memorandum at the rates specified therein within a period of year months from the date of written order to commence and in accordance in all respects with the specification designs j drawings and other documents.

MEMORANDUM

- (a) Name of work Rs.
- (b) Estimated cost Rs.
- (c) **1 per cent of the tendered amount**
- (c) Earnest money Rs.
- (d) 2 per cent of the tendered amount**
- (d) Initial security deposit (including earnest money) to be deposited before the commencement of the work. Rs.
- (e) Percentage to be deducted from for "A" class bills Rs. 5% (Rupees five per cent) and Rs. 3% (Rupees three per cent) for "B" class and below. Rs.
- (f) Time required for the work from the date of written order till commencement. Rs.
- (g) Date of written order to commence Rs.
- (h) Total No. of work tendered for Rs.

Item No.	Item of work	Rate tendered	
		In figures	In words
1	2	3	4

Should this tender be accepted, I/We, hereby, agree to abide by and fulfil all the terms and provisions of the said conditions of contract annexed hereto so for as applicable, or in default there to forfeit and pay to the.....(a) the sum of money mentioned in the said conditions

(a) Name of the Institution

Dated, the _____ day of _____ 201

Signature of Contractor

Witness

Address

Occupation _____

The above tender is hereby accepted by me on behalf of the (a)
Dated, the _____ day of _____ 199

Signature of the Officer by whom
accepted with designation

.....CONDITIONS OF CONTRACT

Clause 1—All compensation or other sums of money payable by the contractor to Government under the terms of his contract may be deducted from or paid by the sale of sufficient part of his security deposit or from the interest arising there from, or from any sums which, may be due or may become due to the contractor by (a)... on any account whatsoever and in the event of his security deposit being reduced by reason of any such deduction or Sale as aforesaid, the Contractor shall within ten days thereafter make good in cash or Government securities endorsed as aforesaid any sum or sums which may have been deducted, from or raised, by sale of the security deposit or any

Clause 2— The time allowed for carrying out the work as entered in the tender shall be strictly observed by the contractor and shall be reckoned from the date on which the written order to commence work is given to the contractor. The work shall throughout the stipulated period of the contract be carried on with all due diligence (time being deemed to be of the essence of the contract on the part of the contractor) and the contractor shall pay as compensation an amount equal to 1/3 per cent on the amount of the estimated cost of the whole work as shown by the tender for every day that the work remains uncommenced or unfinished after the proper dates. Provided that the compensation to be paid under this clause shall not exceed 10 per cent of the estimated cost as shown in the tender.

Clause 3—In the event, the contractor has made himself liable to pay compensation under clause 2 thereof the Engineer-in-charge on behalf of the..... (a) shall have the power to rescind this contract and to either take over the work for execution directly by itself or to give it to another contractor to complete the same in which case the contractor shall be liable to pay expense if any which may be incurred in excess of the estimated cost. The contractor shall have no claim to compensation for any loss sustained by him in relation to the said work. He shall not also be entitled to recover or be paid by sum for any work actually executed by him under this contract, so long the Engineer-in-charge on behalf of the (a).....has not certified in writing the extent of such work and the value payable thereof and he shall be entitled to be paid only the value so certified.

Clause 4—If the contractor shall desire an extension of time for completion of the work he shall apply in writing to the Engineer-in-charge within 30 days of the date of hindrance for which he desires such extension and Engineer-in-charge may if in his opinion reasonable grounds exist authorise such extension of time as in his opinion is considered necessary and proper.

Clause 5—On completion of the work, the contractor shall be furnished with a certificate by the Engineer-in-charge of such completion, but no such certificate be given nor shall the work be considered to be complete until the contractor shall have removed from the area of the premises (to be distinctly marked by the Engineer-in-charge in the site plan) on which the work shall be executed if the contractor shall fail to comply with the requirements of this clause as to removal of surplus materials and rubbish, and cleaning of dirt on or before the date fixed for the completion of the work, the Engineer-in-charge may at the expense of the contractor remove such surplus materials and rubbish and dispose of these as he thinks fit and clean off such dirt as aforesaid and the contractor shall forthwith pay the amount of all expenses so incurred, and shall have no claim in respect of any such surplus materials as aforesaid, except for any sum actually realised by the sale thereof.

Clause 6—A bill shall be submitted by the contractor each month on or before the date fixed by the Engineer-in-charge for all work executed in the previous month, and the Engineer-in-charge or His subordinate shall take the requisite measurement for the purpose of having the same verified and the claim as far as admissible, adjusted if possible, before the expiry of ten days from the presentation of the bill. If the contractor does not submit the bill within the time fixed as aforesaid the Engineer-in-charge or his subordinate shall measure up the said work in the presence of the contractor whose counter signature to the measurement list will be sufficient warrant, and the Engineer-in charge or his subordinate shall prepare a bill from such list which shall be binding on the contractor in all respects,

(a) Name of Institution Clause 7—The final bill shall be prepared by the office of the (a).....
in accordance with the Rules in the presence of the contractor within one month of the date fixed for completion of the work.

Clause 8—If the estimate of the work provides for the use of any materials to be supplied by the (a) or if it is required that the contractor shall use certain store to be provided by the (a)
..... the contractor shall be supplied with such materials and stores mentioned in the schedule annexed hereto as required from time to time and the value of the full quantity of stores and materials so supplied at the rates specified in the said schedule shall be set off against the amount due to the contractor in his presence. All materials and stores so supplied shall remain the absolute property of the (a).....and shall not be removed from the work site. If the contractor removes such materials or stores from the site he shall be liable to pay penalty equivalent to five times the value thereof.

In the event of the delay in the issuing of development materials or supply of detailed structural designs etc. for unavoidable reasons reasonable extension of time will be granted on application of contractor but on no account any claim for monetary compensation will be entertained.

Clause 9—if a contractor removes any materials or stock so supplied to him from the Site of the work in contravention of. The provision, of this clause with a view to dispose of the same dishonestly he shall, in addition to any other liability civil or criminal arising out of his contract be liable to pay a penalty equivalent, to five times the price of the said, materials or stock according to the stipulated rate. The penalty so Imposed shall be recoverable from any sum that may be then, or at any time thereafter may become due to the contractor, or from his security deposit, or the proceeds of sale thereof.

Clause 10—The contractor shall execute the whole and every part of the work in the most substantial and workman-like manner and both as regards materials and otherwise in every respect [strict accordance with the specifications. The contractor shall also conform exactly, fully and faithfully to the designs drawings, and instruction in writing relating to the work signed by the Engineer-in-charge and lodged in his office and to which the contractor shall be entitled to have access at such office, for the purpose of inspection during office hours, and contractor shall if he so requires be entitled at his own expense to make or cause to be made copies of the specification, Id of all such designs, drawings and instructions as aforesaid.

Clause 11—The Engineer-in-charge shall have powers to make any alterations and additions in the original plans and designs that may appear necessary during the progress of the work and the contractor shall be bound to carry out the work in accordance with any instructions which may be given to him in writing. Such alterations will not invalidate the contract for the work. Any additional work which the contractor may be directed to do in the manner above specified as part the work shall be carried out by the contractor on the same conditions on which he agreed to do the main work and at the same rates as specified therefore. The time for completion of the work shall be extended in the proportion that the additional work bears to the original contract work and the certificate of the Engineer-in-charge shall be conclusive as to such proportion.

..... (a) Name of Institution

Clause 12—If at any time after the commencement of the work the contractor shall, for any reason whatsoever not require the whole thereof as specified in the tender to be carried out the Engineer-in-charge shall give notice in writing of the fact to the contractor who shall have no claim to any payment or compensation whatsoever on account of any profit or advantage, which he might have derived from the execution of the work in full, but which he did not derive in consequence of the full amount of the work not having been carried out, neither shall he be entitled to any compensation by reason of alteration having been made in the original specification drawing designs and instruction shall which involve any curtailment of the work as originally contemplated.

Clause 13—If it shall appear to the Engineer-in-charge of the work that any work executed is defective, imperfect or materials used therein are of inferior quality otherwise not in accordance with the contract, the contractor shall on demand in writing from the (a) Specifying the items complained of notwithstanding that the same may have been passed certified or paid for forthwith rectify or remove or re-execute such work so specified in whole or part and in the event of his failure to do so within a Period to be specified by the.....(a) it will be open to

the contractor to rectify or remove or re-execute the work. The contractor shall be liable to pay the cost of such work as certified by the Engineer-in-charge.

Clause 14—All work under or in course of execution or executed in pursuance of the contract shall at all times be open to the inspection and supervision of the Engineer-in-charge and his subordinate and the contractor or his responsible agent duly authorised for the purpose shall at all times during the usual working hours, and at all other times for which reasonable notice of the intention of the Engineer-in-charge or his subordinate to visit the work shall have been given, be present to receive orders or instructions.

Clause 15—The contractor shall give not less than seven days notice in writing to the Engineer-in-charge of the work before covering up or otherwise placing beyond the reach of measurement any work in order that the same may be measured correctly. If any work is covered up without such notice having been given or consent obtained, the same shall be uncovered at the expense of the contractor or in default thereof no payment shall be made for such work or the materials with which it was executed.

Clause 16—If any damage shall happen to the work while in progress from any cause whatever or any imperfection becomes apparent within 6 months from the date of final certificate of its completion, the contractor shall make good the same at his own cost. In default thereof the(a) may cause the same to be made good and the contractor shall be liable to pay such cost as certified by the Engineer-in-charge.

Clause 17—This contractor shall not be assigned or subject without the written approval of the..... (a). It will be open to the.....

..... (a) Name of Institutions

(a) to rescind the contract if this condition is violated and in addition the contractor shall not be entitled to recover or be paid for any work actually performed.

Clause 18--The contractor shall not employ for the purpose of this contract any person who is below the age of 12 years, and shall pay to each labourer, for the work done by such labourer w wages not less than the wages paid for similar work in the neighborhood.

The Engineer-in-charge shall have the right to enquire into and decide any complain alleging that the wages paid by the contractor to any labourer for the work done by such labourer is less than the wages paid for similar work in the neighborhood.

The Engineer-in-charge of the work shall have the right to decide whether any labourer for the work done by such labourer is less thin the Wages paid for similar work in the nieghbourhood.

The Engineer-in-charge of the work shall have the right to decide whether any labourer employed by the contractor is below the age of twelve years and to refuse to allow any labourer who he decides to be below the age of twelve years, to be employed by the contractor.

Clause 19—In the case of tender by partners any change in the constitution of the firm shall] be forthwith notified by the contractor to the Engineer-in-charger for his information.

(b) Name of Institutions

In case of failure to notify the change in the constitution within 15 days, the Engineer-in-charge may by notice in writing rescind the contract and security deposit of the contractor shall thereupon stand forfeited and be absolutely at the disposal of..... (a) and the same consequence shall ensue as if the contract had been rescinded under clause 3 hereof and in' addition the contractor shall not be entitled to recover or be paid for any work therefore actually performed under the contractor.

Clause 20—Except where otherwise provided in the contract all questions and dispute relating to the meaning of the specification, designs, drawings and instructions hereinbefore mentioned and as to the quality of workmanship, or materials used on the work, as to any other question, claim, right matter or thing whatsoever in any way arising out of or relating to the contract designs, drawing specification, estimates, instructions, order for these conditions or otherwise concern in the work or the execution, or failure to execute the same whether arising during the progress of the work or after the completion or abandonment thereof shall be referred to the sole arbitration of S.E. of the Rural Engineering Organisation unconnected with the work at any stage nominated by the Chief Engineer, Rural Engineering Organisation.

(a) Name of Institution

Clause 21—The... (a) shall be entitled to recover in full from the contractor any amount that the..... (a) may be liable to pay under Workmen's Compensation Act (VIII of 1963) to any workman employed in course of execution of any part of the work covered by these contract.

Clause 22 —Sanitary and all other necessary arrangement will be made by the contractor at his own cost for his labour camp.

Clause 23—The contractor shall bear all taxes including 6ales tax, income-tax, royalty, fair-weather charges and tollage wherever necessary.

Clause 24—The contractor shall abide by the fair wages clause as introduced by the Govern-ment.

Witness..... Contractor

Schedule showing (approximately) materials to be supplied if available the rates of which they are to be charged for and the places at which they are to be supplied.

Particulars	Rates at which the materials will be charged to the contractor		Place of delivery
	Unit	Rs. P	
(1)	(2)		(3)

Note—The person or firm submitting the tender should see that rates in the above schedule are filled up by the Engineer-in-charge on the issue of the form prior to submission of the tender

Signature of contractor

Signature of Executive Officer

Form No.6
[See Rule 64(4)(a)]
WORK ORDER

.....Grama Panchayat

Name of the Block
Name of the District
No..... / Date.....

To
Sri/Smt.

Description of the Work _____
Sir/ Madam,

The execution of the projectwith the estimated cost of
Rs.....(Rupees.....)only is entrusted to you on the basis of the
recommendation ofPallisabha meeting Dt.....

2. The project shall be executed as per approved estimate and administrative approval of the competent Authority.
3. The execution of the project shall commence withindays, from the receipt of the work order and shall be completed by dated.....
4. The muster roll shall be maintained and weekly payment shall be made to labourers
5. A sign board shall be fixed indicating estimated cost and other important features.
6. If any of the conditions of the work order is violated or any defect in execution of the work is detected, the work order shall be rescinded and Gram Panchayat shall recover from you any loss that may be caused by you.

Sarpanch,

.....Grama Panchayat
Received a copy and abide by the conditions of the work order

Signature of the executant.

Memo No..... / Date.....

Copy Forward to Block Development Officer..... for information
and necessary action.

Sarpanch.....
Grama Panchayat

FORM No. 7
[See Rule 21(1), 78, 79(3),79(4), 76, 77(3), 77(4)]

Miscellaneous Receipt (Original)

..... Gram Panchayat
 Panchayat Samiti

No. _____ date _____
 Received from

On account of

Rs. (in words).....

(Figure) Rs.

Credited to the Grama Fund on

Secretary/Executive Officer

Form No. 8
[See Rule 22 (1), 22(2)]

Measurement Book

Particulars	Details of Measurement				remarks
	No	L	B	D	
1	2	3	4	5	6

Form No. 9
[See Rule 22 (1)]
FINAL / RUNNING ACCOUNT BILL FORM

Cash Book Voucher No. _____
 Work actually measured)

(To be used for payment for

Name of the Work:
 Estimate Cost:
 Name of the Executant:
 Name of the J.E.:
 Serial No of the bill with Date:
 M.B.No..... Page.....
 Date of commencement of the work:
 Date of Completion:
 Head of Account:

ACCOUNT OF THE WORK DONE

Sl.No.	Item of Works	Quantity.	Unit	Rate	Amount

The measurements were recorded by me onat page.....to of
 M.B. No.....and abstract at page..... to.....of M. B. No.....

Signature of J.E.

Details of payment:

Passed for payment of Rs.....(Rupees.....)only as follows:

- (a) adjustment of advances
- (b) cost of materials
- (c) cost of food grain
- (d) security deposit
- (e) income tax
- (f) work contingency
- (g) royalty
- (h) cash

Total

Secretary/Executive Officer

Sarapanch

Form No 10.
(Completion certificate)
[See Rule 22 (2)]

Name of the Grama Panchayat

Completion Certificate

1. Serial Number ...
2. Name of the Work ...
3. Sanctioned estimated cost (in figure and words) ...
4. People's contribution, if any ...
5. Authority sanctioning the estimate ...
(Also refer the order)
6. Amount actually spent with major, minor and ...
detailed head of account and the amount of
excess, if any
7. Date of commencement of the work ...
8. Date of completion of the work ...
9. Name of the Sarapanch and the Executive Officer ...
10. Name and designation of the Engineering staff ...
recording measurements/check measurements of
the work

Secretary/Executive Officer

Sarapanch

Form No. 11
[See Rule 25]

PROFORMA FOR ADVANCE LEDGER

Date	Name of the person receiving advance	Amount of advance	Purpose of receiving advance	Date of recoupment	Amount adjusted	Amount refunded	Balance	Remarks
1	2	3	4	5	6	7	8	9

FORM No. 12

[See Rule 38(a)]

Form to issue license for establishing private market under Section 59 of the Odisha Grama Panchayat Act, 1964

Name of applicant and place of abide	Owner of the place	Size and description with number of main doors	Materials of which the roof and enclosures are made or proposed to be made	Whether the license is annual or temporary	Sanitation of the place of market area or building	Purpose for which proposed to be used	Whether the premises are to be used during the day or during the night	Provision for preventing and extinguishing fire	Special conditions (if any) on which the license is granted	Period for which license is to continue in force
1	2	3	4	5	6	7	8	9	10	11

Secretary/Executive Officer

Sarpanch Grama

Panchayat

Date.....

Form No. 13
(Leased Out)
[See Rule 48 (1), 52(3)]

Name of the Grama Panchayat:

Name of the Block:

Name of the Sub-Division:

Description of the Property	Location	Whether directly managed by this Grama Panchayat or leased out	Income to previous three years			Reasons of short fall or increase in income, if any	Remarks
			20 to 20	20 to 20	20 to 20		
1	2	3	4	5	6	7	8

FORM- A
[See Rule 48(14)]

Form of Agreement for lease of Market

This agreement is made on day of 19----between the Sarpanch of the Grama Panchayat in the district of representing Grama Sasan (hereinafter called "Lessor") of the one pan and Shri son of aged years by profusion residing in village, etc., in the district of (hereinafter called "the Lessee" which expression where the context so admits shall include his heirs, executors, administrators, legal representatives and assignees) of other part;

Whereas-Grama Sasan to empowered to levy fees, on all persons bringing goods for sale to the Hat situated at or to let out the same by public auction;

And whereas the lessee at public auction held onat has offered a bid of Rs which has been accepted and has deposited the security money of Rs and the full amount/per cent of the bid with the lessee;

Now, therefore, in consideration of a sum of Rs payable by the lessee and in consideration of the covenants and terms mentioned in this agreement the lessor hereby grants to the lessee the right of collecting fees from all persons bringing goods for sale to the above-mentioned market on the Hat days for a period of on the terms and conditions specified below:—

- (1) The lessee has paid the full amount of the bid or per cent of the bid amount and shall pay Rs towards the balance of the fees in installments as follows :

Date of payment	Amount in rupees
1.	
2.	
3.	

- (2) That the lessee shall collect fees according to the schedule of rates appended hereto or as may be revised from time to time by the Grama Panchayat.
- (3) Not that the lessee shall cut down any trees standing on the plot of land licensed nor to use the land for any purpose which would make the lands unsuitable for the purpose of holding a Hat.
- (4) The lessee shall keep regular accounts of the collections made as fees and produce the same for inspection by the lessor at the office of the Grama Panchayat when demanded.
- (5) The lessee shall intimate the names of the collecting agents employed or any change made from time to time in the personnel by the lessee to the lessor in the advance or as the occasion arises.
- (6) That the lessee shall ensure that the lessee's collecting agents do not behave improperly with the "Hat-goers" including buyers and sellers.
- (7) That the lessee shall keep the 'Hat' area neat and clean and without prejudice to the generality of the above provision to clear the area once on the day preceding the Hat day and again on the day following the Hat day.
- (8) That the lessee shall not permit any person to build any permanent structures on the Market area.
- (9) That the lessee shall carry out and follow such instructions as the lessor with the approval of the Block Development Officer may from time to time issue for the welfare of the Hat-goers.

- (10) That the lessee shall not object to the lessor's granting permission to intending shop-keepers to erect structures in the Hat area to hold permanent shops there.
- (11) That the lessee shall permit the lesser and his agents at all reasonable times during the said term to enter upon the premises to inspect the condition thereof and to make good all defects within a month of notice from the lessor whether such defect shall have been caused by any act or omission of the lessee or not.
- (12) That the lessee shall deliver up the said premises on the expiration or earlier termination of the said term unto the lessor in such good and substantial order as the reasonable working of the said premises admit for a market.
- (13) That the lessee shall indemnify the lessor from all claims, demands, damages, actions, costs and charges to which the lessee may become subject or which he may have to pay or held liable therefore by reason of any injury to person, reputation or property suffered or sustained by the Hat-going public or others.
- (14) That in default of payment of any installment of the said money hereinbefore mentioned or for contravention of any of the conditions mentioned above the lessor shall be competent to revoke the agreement and take such further steps as would be necessary and consistent with the convenience of the public :

Provided that in case of such revocation of the agreement the lessee shall not be entitled to any refund or security money or bid money paid or any compensation; and all arrear dues, and any losses caused by the lessee shall be recoverable from the lessee from the security deposit and the balance, if any, as arrears of land revenue as per Section 102 (7) of O. G. P. Act, 1964 :

Provided further that on such revocation the lessor shall have a lien tm all the belonging and properties of the lessee for the time being upon the premises of the Hat for any dues that may be payable by the lessee to the lessor.

- (15) That in case of any dispute arising between the lesser and the lessee in respect of the interpretation, conduct or performance of any term and conditions the agreement and with regard to the claims the same shall be referred to the Collector of the district and the decision of the Collector shall be final and binding on the parties.

In witness whereof the parties hereto have signed this deed on the dates respectively mentioned under their signatures.

SCHEDULE

Witness

1. Signature of the Lessor
2. Signature of the Lessee

FORM- B

[See Rule 48(14)]

Form of Agreement for lease of Ferry Ghat

This agreement is made on dayof 19..... between the Sarpanch of the Grama Panchayat in the district of representing Grama Sasan (hereinafter called "Lessor") of the one part and Shri son of aged year by profession.....residing in village etc., in the district of. (hereinafter called the "Lessee" which expression where the context so admits shall include his heirs, executors, administrators, legal representatives and assignees) of the other part;

Whereas (i) the Grama Sasan is empowered to levy fees, tools on the ferry ghat at in the district of on the riveror to let out the same by public auction;

And whereas the lessee at public auction held on at has offered a bid of Rs which has been accepted and has deposited the security money of Rs and the full amount/per cent of the bid with the lessor;

Now, therefore, in consideration of a sum of Rs, payable by the lessee and in consideration of the covenants and terms mentioned in the agreement the lessor hereby grants to the lessee above-named ferry ghat for a periodyears from on the terms and conditions specified below:—

(1) The lessee has paid the full amount of the bid or per cent of the bid amount and shall pay Rs towards the balance of fees in installments as follows:

Date	Amount in rupees
1.	
2.	
3.	

(2) The lessee shall provide all the boats and ply them at the said ghat for hire either personally or/and through agents.

(3) The lessee shall collect tolls according to the schedule of rates appended hereto or as may be revised from time to time by the Grama Panchayat.

(4) The lessee shall engage adequate number of boats and boatmen so as to ferry men, goods and animals at regular intervals from 5 A. M. to 8 p. M. everyday.

(5) The boats shall be maintained by the lessee in perfect good condition.

(6) The lessee shall abide by the directions of the lessor issued from time to time in regard to matters not specifically provided for herein.

(7) In default of payment of any installment of the fees herein before mentioned or for contravention of any of the conditions mentioned above the lessor shall be competent to revoke the agreement and take such further steps as would be necessary and consistent with the convenience of the public:

Provided that in case of such revocation of the agreement the lessee shall not be entitled to any refund of security money or bid money paid or any compensation; and all arrear dues, and any losses caused by the lessee to keep the ferry in operation for the full term shall be recoverable from the lessee from the security deposit and the balance, if any, as arrears of land revenue as per Section 102 (7) of the O. G. P. Act, 1964.

That in case of any dispute arising between the lessor and the lessee in respect of the interpretation conduct or performance of any terms and conditions of this agreement and with regard to the claims on the same shall be referred to the Collector of the district whose decision in the matter shall be final and binding on the parties.

In witness whereof the parties hereto have signed this agreement on the dates respectively mentioned under their signatures.

SCHEDULE OF RATES

Witnesses: —

1. 1. Signature of the Lessor

2. 2. Signature of the Lessee

FORM-C

[See Rule 48 (14)]

Form of Agreement for lease of fishery right

This agreement is made on day of 19..... between the Sarpanch of the Grama Panchayat in the district of representing Grama Sasan (hereinafter called "Lessor") of the one part and Shri son of aged years by profession residing in village etc. in the district of (hereinafter called "the Lessee" which expression where the context so admits shall include his heirs, executors, administrators, legal representatives and assignees) of the other part ;

Whereas the Grama Sasan is empowered to levy fees, on pisciculture in the Tank/Nainjori/Stream.....or to..... to let out the same by public auction ;

And whereas the lessee at public auction held on.....at.....has offered a bid of Rs..... which has been accepted and has deposited the security money of Rs..... and the full amount/per cent of the bid with the lessor ;

Now, therefore, in consideration of a sum of Rs payable by the lessee and in consideration of the covenants and terms mentioned in this agreement the lessor hereby grants to the lessee pisciculture right on the aforesaid Tank/Nainjori/Stream for a period of year s from..... on the terms and conditions specified below : —

(1) That the lessee has deposited the full amount of the bid/or has deposited Rs ..as

part payment of the bid amount and agrees to pay the balance in installments as follow: —

Period of payment	Amount in Rupees ,
1.	
2	
3	

(2) That the lessee shall protect the embankment of the Tank/Nainjori/Stream..... from destruction or encroachment and shall repair the same at his own cost and shall see that the water is not in any way spoiled.

(3) That the lessee shall not sublet his rights of pisciculture in the aforesaid Tank/Nainjori/Stream

(4) That the lessee shall not cause objection to irrigation in any way

(5) That the lessee shall not act in a manner, which will cause any inconvenience to the public in using the water for bathing and drinking.

(6) That breach of any of the conditions mentioned above by the lessee or any of his servants, the lease shall stand cancelled, and any loss of any kind caused by the lessee shall be recoverable from the lessee from the security deposit and the balance, if any, as arrears of land revenue as per Section 102(7) of the Odisha Grama Panchayat Act, 1964.

(7) That in case of any dispute arising between the lessor and the lessee in respect of the interpretation conduct or performance of any term of this agreement or with regard to the claims the same shall be referred to the Collector of the district whose decision in the matter shall be final and binding on the parties.

In witness whereof the parties hereto have signed this agreement on the date respectively mentioned under their signatures.

Witnesses:—

- | | |
|----|----------------------------|
| 1. | 1. Signature of the Lessor |
| 2. | 2. Signature of the Lessee |

FORM- D
[See Rule 48(14)]

Form of agreement for lease of orchards

This agreement is made on day of 19 between the Sarpanch of the Grama Panchayat in the district of representing Grama Sasan (hereinafter called "Lessor") of the one part and of Shri. son of aged years by profession residing in village in the district of (hereinafter called "the Lessee" which expression where the context so admits shall include his heirs, executors, administrators, legal representatives and assignees) of the other part ;

Whereas at the public auction held on :---- the lessee's bid of Rs. for the right of enjoyment of the fruits of the fruit-bearing trees of Orchards aimed the detail of which have been specified in the schedule (appended hereto) has been accepted.

Now this deed witnesses as follows;—

1. (a) That the lessee has paid the security deposit of Rs and the full amount of bid money/or has deposited Rs as part payment of the bid amount and agrees to pay the balance of the dues in installments as follows:—

Period of Payment	Amount in Rupees
-------------------	------------------

- 1.
- 2.
- 3.

(b) The lessee has the right to enjoy the fruits for the period.....

2. That the lessor shall have the power to re-enter and take possession of fallen or dead trees if any, before expiry of the term of the lease.

3. That the lessee shall protect the boundary demarcation stone or post or any other telegraphic or telephonic post that might be in the land in which the fruit-bearing trees has been grown

4. That the lessee shall protect the fruit-bearing trees as well as the lands on which the trees stand from any illegal encroachment.

5. That the lease shall not be entitled to cut down the branches of trees nor shall be take the timber of any fallen or dead trees without the previous permission of the lessor.

6. That the lessee shall not sublet his rights of enjoyment of the fruits of the fruit-bearing trees of the Orchard.

7. That the lessee shall not use the fruits and the trees in any manner which will cause any inconvenience to the public using the road or the land on which the trees stand.

8. That on breach of any of the conditions above-mentioned by the lessee or any of his servants or representative the lease shall stand cancelled and any loss of any kind caused by the lessee shall be recoverable from the lessee from the security deposit and the balance, if any, as arrears of land revenue as per section 102(7) of the Odisha Grama Panchayat Act, 1964.

9. That any dispute arising between the lessor and the lessee in respect of the interpretation conduct or performance of any term of condition of this agreement or with regard to any claim the same shall be referred to the Collector of the district whose decision in the matter shall be final and binding on the parties.

In witness where of the parties hereto have signed this agreement on the dates respectively mentioned under their signature.

SCHEDULE

Witnesses:—

- | | |
|----|----------------------------|
| 1. | 1. Signature of the Lessor |
| 2. | 2. Signature of the Lessee |

FORM- E
[See Rule 48(14)]

This agreement is made on day of 19 between the Sarpanch of the Grama Panchayat in the district of representing Grama Sasan (hereinafter called "Lessor") of the one part and of Shri. son of aged years by caste profession residing in village in the district of (hereinafter called "the Lessee" which expression where the context so admits shall include his heirs, executors, administrators, legal representatives and assignees) of the other part ;

Whereas the Grama Sasan is empowered to let out the same by public auction;

And whereas the lessee at public auction held on at has offered a bid of Rs which has been accepted and has deposited security money of Rs. And the full amount per cent of the bid with the lessor.

Now, therefore, in consideration of a sum of Rs. payable by the lessee and in consideration of the covenants and terms mentioned in this agreement the lessor hereby grants to the lessee above-named for a period of years on the terms and conditions specified below, namely:—

1. That the lessee has paid the full amount of the bid or per cent of the bid amount and shall pay Rs towards the balance of the fees in instalments as follows:—

Date of payment Amount in Rupees

- 1.
- 2.

OTHER CONDITIONS

2. In default of payment of any installment of the fees hereinbefore mentioned or for contravention of any of the conditions mentioned above the lessor shall be competent to revoke the agreement and take such further steps as would be necessary and consistent with the convenience of the public:

Provided that in case of such revocation of the agreement the lessee shall not be entitled to any refund of security money or bid money paid or any compensation and all arrear dues and any losses caused by the lessee shall be recoverable from the lessee from his security deposit and the balance, if any, as arrear* of land revenue as per Section 102 (7) of the O. G. P. Act, 1964.

3. That in case of any dispute arising between the lessor and the lessee in respect of the interpretation conduct or performance of any terms t f any conditions of this agreement and with regard to the claims, the same shall be referred to the Collector of the District and the decision of the Collector shall be final and binding on the parties.

In witness where of the parties hereto have signed this deed on the dates respectively mentioned under their signature.

Witness—

- | | |
|----|----------------------------|
| 1. | 1- Signature of the Lessor |
| 2. | 2. Signature of the Lessee |

FORM- F

[See Rule 47(2)]

(Form of Agreement for lease of.....on negotiation basis.)

This agreement is made on..... day of 19 between the Sarpanch of Grama Panchayat in the district of representing Grama Sasan (hereinafter called "Lessor" of the one part) and a registered Co-operative Society in the district of represented by Shri..... son of..... aged Years by caste designation (hereinafter called "the lessee") of the other part.

Whereas the..... Grama Sasan is empowered to let out the management of..... by negotiation.

And whereas the lessee on a negotiation made on has offered the lease value of Rs - for the right of enjoyment of..... , which has been accepted by the Lessor.

Now, therefore, in consideration of a sum of Rs... payable by the lessee and in consideration of the covenants and terms mentioned in this agreement the lessor hereby grants the right of above-named - to the lessee for a period of years, on the terms and conditions specified below, namely:—

1. That the lessee has paid the full amount of the lease/ percent of the lease value and shall pay Rs..... towards the balance in installments as follows:

Date of payment Amount in rupees

OTHER CONDITIONS

2. In default of payment of any installment or for breach of any of the conditions hereinbefore mentioned the lessor shall be competent to revoke the agreement and take such further steps as would be necessary and consistent with the convenience of the public:

Provided that in case of such revocation of the agreement the lessee shall not be entitled to any refund of lease value paid or any compensation.

3. That in case of any dispute arising between the lessor and the lessee in respect of the interpretation conduct or performance of any terms of or any conditions of this agreement and with regard to the claims, the same shall be referred to the State Government and the decision of the State Government shall be final and binding on the parties.

4. That the cost of registration of this agreement shall be paid by the lessee

In witness whereof the parties hereto have signed this agreement on the dates, respectively mentioned under their signatures.

Witness—

1. Signature of the Lessor

2. Signature of the Lessee

FORM No 14
(Register of properties transferred)
[See Rule 53(a)]

Sl. No.	Nature of the property	Extent of the property	Location of the property	How and when acquired (Indicate the date)	How utilized	Annual income
1	2	3	4	5	6	7

FORM No. 15
[See Rule 52(3)]
Register of properties leased out

Sl. No.	Name of the Grama Panchayat	Name of the lessee	Number of properties leased out	Description of properties leased out	Year of lease	Date of lease	Amount for which the property leased out	Period for which leased out	Income from the			Remarks
									Previous year	Second preceding year	Third preceding year	
1	2	3	4	5	6	7	8	9	10	11	12	13

FORM No. 16
[See Rule 53 (a)]
Register of properties transferred to the Grama Panchayats

Sl. No.	Number of the properties transferred to the Grama Panchayat	Date of transfer	Area in acres	Situation of the property	Local name of the property transferred	Plot number of the property	Whether demarcation made	Whether delivery of possession given	Annual Income of the property
1	2	3	4	5	6	7	8	9	10

FORM No. 17
[See Rule 59(1)]

Application from Grama Sasan for a loan of Rs. for

1	The work or works for which the loan is required and the estimate of the cost thereof.														Financial position of the local body		Particulars of loans taken by the Grama Sasan										
	The amount which is proposed to borrow.																		Revenue details for each of the preceding three years		Expenditure details for each of the preceding three years						
2	The fund of funds on the security of which it is proposed to borrow.														Source from which the revenue is derived.	Amount	Objects on which the expenditure is incurred.	Amount	The normal Surplus which may be expected in future.		Amount borrowed	Date of borrowing	Amount paid		Amount outstanding		Remarks
3	The law or laws under which the said fund of funds is or are derived, received or held.														Purpose of loan								Principal				
4	If the application is for non-Government servant loan, the rate of interest at which it is proposed to borrow %.														Principal	Interest	Interest		Principal	Interest							
5	If the application is for a loan from the State government whether the Grama Sasan undertakes to pay interest at the rate or rates which would be imposed by the State Government in that behalf and if so, an undertaking to that effect from the Grama Sasan shall be enclosed to the application.																Principal				Interest						
6	The number of installments in which the loan is proposed to be taken and the amount of each installment.														Principal		Interest										
7	The number of installments in which the Gram Sasan undertakes to repay the loans and the amount of such installment.														Principal		Interest										
8	Whether any loan was taken by the Grama Sasan previously for the same purpose and if so, the date and amount of such loan.														Principal		Interest										
9	Whether the Grama Panchayat is making repayments regularly in respect of Government loan if any, taken in the past and has furnished Utilisation Certificates and if not, the reasons for the same.														Principal		Interest										
10	The normal Surplus which may be expected in future.														Principal		Interest										
11	The normal Surplus which may be expected in future.														Principal		Interest										
12	The normal Surplus which may be expected in future.														Principal		Interest										
13	The normal Surplus which may be expected in future.														Principal		Interest										
14	The normal Surplus which may be expected in future.														Principal		Interest										
15(a)	The normal Surplus which may be expected in future.														Principal		Interest										
15(b)	The normal Surplus which may be expected in future.														Principal		Interest										
15(c)	The normal Surplus which may be expected in future.														Principal		Interest										
16	The normal Surplus which may be expected in future.														Principal		Interest										
17	The normal Surplus which may be expected in future.														Principal		Interest										
18	The normal Surplus which may be expected in future.														Principal		Interest										
19	The normal Surplus which may be expected in future.														Principal		Interest										
20	The normal Surplus which may be expected in future.														Principal		Interest										
21	The normal Surplus which may be expected in future.														Principal		Interest										

Certified that no claim has been obtained or application for ban has been submitted to Government in any Department for the purpose for which loan is applied for in this application.

Signature of the Sarpanch

Date

Name of the Grama Sasan.....

Name of the Panchayat Samiti.....

District.....

FORM No. 18

[See Rule 64(2)]

LOAN LEDGER OF DISTRICT

for Scheme

Name of the Grama Panchayat Sanctioned Amount Order No dated Dated

Name of the Panchayat Samiti 1st installment Rs Date on which installment due

Name of the Subdivision 2nd installment Rs T. V. No. No.

3rd installment Rs Rs.

Total loan Rate of Interest

Repayment

Due for collection					Amount repaid					Amount adjusted out of excess payment	Total repayment			<u>Overdue</u>			Excess payment if any	Initial of the Drawing and Disbursing officer	Remarks	
Year	Principal	Interest	Penal Interest	Total	Treasury Challan No.	Date	Principal	Interest	Penal Interest		Principal	Interest	Penal Interest	Principal	Interest	Penal Interest				<u>Penal Interest charged</u>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

FORM No. 19

[See Rule 65]

Loan Register of..... Grama Panchayat

For the year

Panchayat Samiti.....

Subdivision.....

District.....

Purpose for which loan is taken	Unspent balance if any from previous year	Receipt during year		Sanction in G. O .No		Rate of Interest	Period of payment	Amount of installment		Total of column 2 plus 4	Expenditure durin the	Balance available at the end of the year	Repayment				Balance outstanding		Remarks
		Date	Amount	No.	Date			Principal	Interest				Towards principal		Towards Interest		Principal	Interest	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
												/							

From No.20
[See Rules 68(1)]

Budget Estimate ofGrama Panchayat for the Year.....

Name of BlockSubdivision

District

Heads and items	Actual of previous year	Revised Estimate for the current year	Budget Estimate for the year
1	2	3	4
I. General taxation and miscellaneous receipts- (1) Latrine and Conservancy Tax (2) Land Cess, Local Cess, Additional Cess (3) Fines and forfeitures (4) Toll receipts Miscellaneous receipt	..		
II. Remunerative Enterprises- (1) Pisciculture (2) Market receipts (3) Cart-stand receipts (4) Cattle registration fee (5) Cattle-pound (6) Slaughter house receipts (7) Water pump (8) Bone-digester (9) Orchards (10) Miscellaneous (11) Interest from investment (12) Rent and produce of land (13) Licence fees, rates and rents etc. (14) Miscellaneous			
III. Receipts from property- (1) Rent of buildings and lands (2) Lease of immovable property (3) Rent and other proceeds for Government property. (4) Receipts from private property			
IV. Centrally sponsored Schemes:- (1) (2) (3) (4)			
V. State Government grant / allotment: - (1) (2) (3) (4) (5)			

VI. Extraordinary and dept- (1) Loans (2) Deposit (3) Advances			
VII. Opening balance-			
<u>Grand Total</u>			
Expenditure			
I. Management- (a) General Establishment- (1) Salaries and allowances (2) Contributory pension (3) Contribution to Provident Fund (b) Contingencies (c) Law charges			
II. - Public Works- (1) Construction (2) Repairs (3) Establishment (4) Contingencies (5) Tools and Plants (6) Miscellaneous Contingencies (7) Miscellaneous			
III. Centrally sponsored Schemes- (1) (2) (3) (4)			
IV. State Govt. Schemes- (1) (2) (3) (4) (5)			
V. Remunerative Enterprises- (1) Pisciculture (2) Markets (3) Cart-stand (4) Cattle-pound (5) Slaughter houses (6) Street lighting (7) Water pump (8) Bone-digester			
VI. Extraordinary and debts (1) Repayment of loans (2) Deposit (3) Other advances			
VII. Closing balance			
Grant Total			

FORM NO.21
[See Rule 69(b)]

FIRST/SECOND BUDGET OF THE PANCHAYAT FOR THE YEAR RECEIPT/PAYMENT

SI No.	Head of Account	Budget estimate for the year	Actuals of the first month of the current year	First/Second estimate for the year	Remarks
1	2	3	4	5	6

The reasons for altering the original estimate.

FORM No. 22
[See Rules 75, 77(3),77(4), 78(3) and 113]

Tax receipt of Grama Panchayat

Number of Receipt

Demand No.

Name of assessee

Particulars of amount paid:—

Current

Arrear

Latrine of conservancy tax

Lighting rate Drainage fee

Water rate

Other dues if any (to be specified)

Warrant fee

Distrainment fee

Total-

Date

Signature of Tax Collector

FORM No.23
[See Rules 77(3), 77(4) and 113]
(Daily collections register)

Daily collection register of Grama Panchayat for the year
 Name of the Blocks Subdivision District

Date	Name of payee	Serial No. of receipt	Latrine or conservancy tax	
			Arrear	Current
1	2	3	4	5

Lighting rate		Drainage fees		Water rate		Other dues if any (to be specified)	
Arrear	Current	Arrear	Current	Arrear	Current	Arrear	Current
6	7	8	9	10	11	12	13

Warrant fee	Distrain fee	Miscellaneous revenue	Total credited to cash book	Receipt of Secretary	Remarks
14	15	16	17	18	19

FORM No. 24
[See Rules 78(2) and 113]
Demand and Collection Register

Demand and Collection Register of the..... Grama Panchayat for the year:

Name of the Block..... Subdivision.....District.....

Serial No. in the	Name of assessee	Demand		
		Latrine or conservancy tax		
		Arrear	Current	Total
1	2	3	4	5

DEMAND

Lighting rate			Drainage fee			Water rate		
Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
6	7	8	9	10	11	12	13	14

Collection of arrear dues								
Other dues if any (to be specified)		No. of receipt date	Arrear					
			Latrine or conservancy tax	Lighting rate	Drainage fees	Water rate	Other dues	
Arrear	Current							
15	16	17	18	19	20	21	22	

Collection of current dues				
Current (First half-year)				
Latrine or conservancy tax	Lighting rate	Drainage fees	Water rate	Other dues
23	24	25	26	27

Collection						Remission	.Balance	Remarks
(Second half-year)								
Latrine or conservancy tax	Lighting rate	Drainage fees	Water rate	Other dues	Total			
28	29	30	31	32	33	34	35	36

FORM No. 25

[See Rule 78(3)]

Register of demands of the..... Grama Panchayat for the year.....

Name of the Block.....SubdivisionDistrict.....

Serial No.	Nature of demand	From whom due	Arrear	Current	Total	Receipt	Date	Amount	Total amount realised	Balance outstanding	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

FORM No. 26

[See Rule 79 (1)]

Register of cheques received by Grama Panchayat.....

Name of the Block Subdivision District.....

Date of receipt of the cheque	From Whom received	Number and date of the cheque	Amount	Date of encashment and page number of cash book	Remarks
1	2	3	4	5	6

FORM No.27
[See Rule 79(3)]

Register of Grants-in-aid received by Grama Panchayat

Serial No.	Purpose of the grant	Opening balance	Receipts during the year		Sanction order		Total	Amount utilized during the year	Unspent balance at the end of the year	Date of submission of utilization certificate	Remarks
			Amount	Date	No.	Date					
1	2	3	4	5	6	7	8	9	10	11	12

FORM No. 28
[See Rule 88(3)]

To

The Sarpanch,

.....G. P.

Sir,

I, on behalf of
(name of institution)

apply for a recurring/non-recurring grant of Rs.....(Rupees.....) only from the Grama Fund of.....Grama Panchayat in the district of.....for.....

I, hereby undertake that—

- (a) the grant applied for shall be properly utilized for the purpose for which it is sanctioned;
- (b) the grant shall be utilized within the time-limit prescribed for the purpose;
- (c) necessary utilization certificate shall be duly furnished within the time-limit prescribed for the purpose;
- (d) proper accounts shall be maintained;
- (e) accounts will be made available for audit by the Departmental Auditors as and when require;
- (f) terms and conditions prescribed shall be followed strictly and in accordance with the provisions of the Odisha Grama Panchayat Act and the Rules framed thereunder.

Date.....

Place

Signature of the Applicant

Designation

FORM No. 29
[See Rule 88(3)]

ORDER

In pursuance of Rule.....of the Odisha Grama Panchayat Rules' 1 convey sanction herewith to the payment of contribution of Rupees..... to the-----
..... from the Grama Fund of :Grama Panchayat in the district of.....for purpose of.....
The utilization of the amount is subject to the following terms and conditions.

1. The money shall be utilized for the purpose for which it is granted and proper account shall be maintained and it shall be subject to audit as per the Rules.
2. No second installment shall be sanctioned unless the previous amount is fully utilized and utilization certificate furnished.
3. Utilization certificates in respect of the grant shall be furnished to the granting authority within.....from the date of payment.

Sarpanch

..... G. P.

Copy forwarded to Collector...../S. D. O./B. D. O.....for favour of information.

Sarpanch

FORM No. 30
 [See Rule 91(2)]
ACQUITTANCE ROLL

Acquittance rolls of establishment ofGrama Panchayat

For the month of.....

Item No.	Name and designation of person	Rate of payment	Leave salary or pay	Dearness allowance	Other allowance if any	Deductions					Signature with date with stamp receipt, wherever necessary of the payee	Signature of Sarpanch	Date of payment
						Total	Fines	Excess drawal	Other deduction	Net pay-ment			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Certified that acquittance has been taken in respect of each amount paid in this roll from the person entitled to receive.

Signature of Secretary/Executive Officer

FORM No. 31

[See Rule 93(1)]

Cash Book of Grama Panchayat

Name of the Block Subdivision District

RECEIPT

Date	Particulars of receipt	Receipt number	Amount of each item	Total	Head of account in the budget	Total amount withdrawn from Treasury or Postal Savings Bank, etc.	Date of remittance
1	2	3	4	5	6	7	8

EXPENDITURE

Date	Particulars of expenditure	Voucher number	Amount of each voucher	Head of accounts in the budget	Amount remitted to Treasury/ Postal Savings Bank, etc.	Date of deposit
1	2	3	4	5	6	7

Secretary

Executive Officer

Sarpanch

FORM No- 32
[See Rule 94 (a)]
Bank Register

Bank Register of!..... Grama Panchayat

Date	Opening balance	Amount deposited	Amount withdrawn	Closing balance	Interest accrued	Initials of the Sarpanch	Remarks
1	2	3	4	5	6	7	8

FORM No. 33
[See Rule 97(1)]
Receipt and Expenditure

ANNUAL ACCOUNT—PART I (Receipt and Expenditure)

Annual Accounts of the Grama Panchayat for the year ending on the **31st** March 200....
 Name of the Block— Name of the district.....

Receipt			Expenditure		
Details of receipts	Estimated amount	Actual amount	Detail head of expenditure	Estimated cost	Actual expenditure
	2	3	4	5	
Balance at the close of the year.	•	•••	Expenditure as per budget head.	••	••••
1. Revenue as per budget bead.	•••	•••	1.	••	••
(a)			2.	••	••••
(b)			3.		
(c)			4.		
(d)			So on.....		
So on			Closing balance		
Total	••	••	Total	••	••

Secretary

Executive Officer

Sarpanch

FORM No. 34

[See Rule 97(1)]

ANNUAL ACCOUNT-PART II

Statement of Liabilities and Assets of Grama Panchayat as on the 31st March 19

.....

Liabilities	Assets
1	2
(i) Installments of loans due and not paid (ii) Interest on loans due and not paid (iii) Unspent balance of specific grants (iv) Security deposits (v) Dues payable towards Pay, D. A., etc. (vi) Outstanding bills (vii) Advance collection of taxes, fees, rates and tools relating to periods following beyond the year. (viii) Miscellaneous Total ,	1. Cash in hand 2. S. B. deposit 3. Other securities 4. Advances recoverable 5. Arrear taxes and fees 6. Outstanding grant-in-aid 7. Outstanding cess dues 8. Amount due for (a) Sarpanch (b) Naib-Sarpanch (c) Secretary (d) Members 9. Miscellaneous Total
Excess of assets or liabilities, if any	

Secretary

Executive Officer

Sarpanch

FORM No. 35

[See Rule 98(1)]

Stock Register of receipt and Issue

Stock Register of receipt forms of Grama Panchayat

Date of receipt	From whom received	Number received		To whom issued	Number issued		Signature of recipient	Balance		Remarks
		From	To		From	To		From	To	
1	2	3	4	5	6	7	8	9	10	11

FORM No. 36

[See Rule 99]

Stock Register of tools and plant of Grama Panchayat

Name of articles

Sl. No.	Number of articles and cost of each	Date of acquirement of property	Particulars of purchase file number, etc.	Where in use	Date and number of sanction	Initials of officer-in-charge	Number disposed of and date of disposal	Manner of disposal	Number and date of order	If sold amount at which sold	Number and date of receipt voucher	Initial of officer-in-charge	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORM No. 37

[See Rule 104(9)]

Audit Register

Serial No.	Date of receipt of ; from the auditor for taking up the audit	Date of actual audit	Year of audit	Date of receipt of the approved audit report	Date of discussion of the audit report in the Grama Panchayat meeting	Date of submission of compliance report	Remarks
1	2	3	4	5	6	7	8

FORM No. 38
[See Rule 105 and 105 (1) and (7)]

OFFICE OF EXAMINER OF LOCAL ACCOUNT, ODISHA, BHUBANESWAR/ DISTRICT PANCHAYAT AT OFFICER..... DISTRICT.

[Show-cause Notice under section 9(2)(B) of the Odisha Local Fund Audit Act, 1948]

No.....G. P. Dated the.....19

To
Shri

Where as Shri.....Auditor, having audited the accounts of.....Grama Panchayat for the period from..... to.....during which you were theof said Grama Panchayat, has delivered his audit report, which reveals that due to your negligence or misconduct, there has been a loss or deficiency of a sum of Rs..... (Rupees)..... and that you are responsible for the said deficiency or loss as detailed below :

And whereas after considering the said report of the Auditor, I, Shri..... Examiner/Deputy Examiner/Assistant Examiner of Local Accounts, am satisfied that then prima facie case that you are responsible to account for the above said loss or deficiency.

Now, therefore, in exercise of the powers conferred on me by clause (b) of sub-section (2) section 9 of the Odisha Local Fund Audit Act, 1948 (Odisha Act V of 1948), I, Shri..... Deputy Examiner/ Assistant Examiner of Local Accounts, do hereby require you show-cause within one month from the date of receipt of this notice when the said amount of Rs.....(Rupees.....) should not be surcharged on you under the said section of the said Act.

**Examiner/ Deputy Examiner/Assistant Examiner of
Local Accounts**

FORM No. 39
[See Rule 105(3), (4), (6) and (7)]

OFFICE OF EXAMINER OF LOCAL ACCOUNTS , ODISHA, BHUBANESWAR

[Surcharge Order under section 9 (3) of the Odisha Local Fund Audit Act, 1948

No.....G. P.

Dated the.....19

To

Shri

Whores as Shri.....Auditor, having audited the accounts of..... .. Grama Panchayat for the period from... .. to.....during which you were the.....of Grama Panchayat has delivered his audit report, which reveals that due to your negligence or misconduct there has been loss or deficiency of a sum of Rs.....(Rupees.....) are responsible for the said deficiency.

And whereas, after considering the said report of the Auditor, I, Shri,..... Examiner/Deputy Examiner/Assistant Examiner of Local Accounts, am satisfied that there is a prime facie case that you are responsible to account for the above said loss or deficiency.

And whereas, in exercise of the powers conferred on me by clause (b) of sub-section (2) of the Odisha Local Fund Audit Act, 1948 (Odisha Act V of 1948), I, Shri..... Examiner/Deputy Examiner /Assistant Examiner of Local Accounts issued notice bearing No..... datedto you to show cause within one month from the date of receipt of the notice, why the said amount of Rs..... (Rupees.....)should not be surcharged on you under the said section of the saidd act and whereas you.

Now, therefore, in exercise of the powers conferred on me by sub-section (3) of section 9 of the Odisha Local Fund Audit Act, 1948 (Odisha Act V of 1948), I, Shri..... Examiner/ Deputy Examiner/ Assistant Examiner or Local Accounts, do hereby surcharge or charge against you for the lose or deficiency of a sum of Rs.....{Rupees.....),

You are hereby directed to deposit the said amount in the Treasury under Head of Account "T—Deposit and Advances—Part II—Deposit sot bearing interest—C—Other Deposits—Account mental and Judicial Deposits—Civil Deposits—Revenue Deposits " or in the Gram ! within fifteen days from the date of receipt of this notice and to produces the challan / receipt before the District Panchayat Officer,.....district.

I do hereby certify that the amount due from you is Rs..... (Rupees.....).

If You are aggrieved with the above surcharge, you may prefer an appeal under section II of the Odisha Local Fund Audit Act, 1948 (Odisha Act V of 1948), before the Appellate Authority,within fourteen days from the date of receipt of this

Examiner)Deputy Examiner /Assistant Examiner of
Local Accounts (Grama Panchayat)

FORM No. 40
[See Rule 106 (1) (a)]

Form of Memorandum of Appeal to the Appellate Authority under section II of Odisha Local Fund Audit Act

1. Name and designation of the appellant
2. Present address—
 - (a) Village
 - (b) Post Office
 - (c) District
3. Name of the Panchayat of which he is office bearer, if any
4. Name of the Panchayat Samiti
5. Name of the district
6. Number and date of the surcharge order appealed against (Copy enclosed)

- 7- Name and designation of the office? passing the surcharge order
8. Year to which the audit report relates
9. Date of receipt of the surcharge order by the appellant
10. Amount in dispute
11. Date of filing of the appeal
12. Grounds of appeal (May be enclosed separately)
13. The petitioner prays that the appeal may be heard with due consideration to the of appeal enclosed and the surcharge order may be set aside 2nd necessary orders passed as may be deem fit.

Date.....

Signature of Appellant

FORM OF VERIFICATION

I,.....the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief.

Date.....

Signature of Appellant

FORM No. 41
[See Rule 115(1)]
NOTICE OF DEMAND

Pease take notice that the sum of Rs being the amount due from you on account of lighting rate/drainage fee/water rate/other dues, if any (to be specified) as in the statement below, is hereby demanded from you, and if you do not, within fourteen days of the service of this notice on you, pay the same to an officer authorised to receive payment, the same with costs will be levied by distress and sale of your movable property or otherwise as provided in the law.

Grama Panchayat Office Secretary/Executive Officer, Grama Panchayat

Serial No. in the assessment list	Latrine or conservancy tax		Lightening rate	
	Arrear	Current	Arrear	Current
1	2	3	4	5

Drainage fee		Water rate		Other dues, if any		Total
Arrear	Current	Arrear	Current	Arrear	Current	
6	7	8	9	10	11	12

FORM No.42
[See Rule 115(1)]
Distress Warrant

On behalf of the Grama Panchayat ofwhereas of has made default in payment to the said Grama Panchayat of the sums mentioned below you are hereby authorized and required to levy by distress and sale of a sufficient portion of the movable property of the said defaulter except ploughs, feed grain plough cattles and such cattle as may be necessary enable, the defaulter to earn his, livelihood, tools and implements of trade and agriculture and articles required for worship or prayer, the, necessary wearing apparel and bedding of the defaulter his wife and his necessary cooking utensils and books of account found in or upon any building or/and occupied by the defaulter the said, sums together with the additional sum by way of warrant fee and distraint fee set forth.

Grama Panchayat Office

Dated the day of 19

1. Latrine or Conservancy tax
2. Lighting rate
3. Drainage fee
4. Water rate
5. Other dues, if any (to be specified)
6. Warrant fee
7. Distraint fee
8. Total

Secretary/Executive Officer

FORM No. 43
[See Rule 119]
Register of Distress Warrant

Name of Block.....Grama Panchayat..... Subdivision.....

Serial No,	Village	Name of defaulters	Amount due	Lighting rate	Drainage fees	Water rate	Other dues	Warrant fees . .
			Latrine or conservancy tax					
1	2	3	4	5	6	7	8	9

Distraint fee	Total	No. and date the warrant	Date of execution of the warrant	Article seized	Article sold	Date of sale	Amount if realised	Date of credit	Signature of the Secretary
10	11	12	13	14	15	16	17	18	19

FORMAT-I
Cash Book of Receipt & Expenditure

[See Rule 68, 93(1) and (3), 97, 134(2),134(4)(b), 9(e)and9(j)of Rules of Business]

RECEIPTS			PAYMENTS											
Opening balance i) Cash in hand ii) Balance in bank iii) Balance in Treasury iv) Investments		Budget estimat es (Rs.)	Amou nt Actual s (Rs.)	HEADS OF ACCOUNT				Budget estimates (Rs.)		Amount Actuals (Rs.)				
HEADS OF ACCOUNT								Plan	Non- plan	Total	Plan	Non- plan	Total	
PART I – PANCHAYAT FUND					PART I – PANCHAYAT FUND									
Revenue Account – Receipts Tax Receipts					Revenue Account – Expenditure									
0028	Taxes on Profession, Trades etc.			2049	Interest Payments									
101	Profession Tax			101	Interest on Provident Fund									
102	Trade Tax			102	Interest on Insurance and Pension Fund									
103	Trade Licence Fees			103	Interest on Other Deposits and Accounts									
901	Share of net proceeds assigned			2059	Maintenance of Community Assets									
0029	Land Revenue			101	Maintenance & Repairs									
101	Land revenue			40	Work Charged Establishment Expenditure									

102	Surcharge on Land Revenue Tax			41	Other Maintenance Expenditure						
103	Taxes on Plantation			102	Furnishing						
901	Share of net proceeds assigned			103	Lease Charges						
0030	Stamps and Registration Fees			104	Machinery & Equipments						
101	Duty on Transfer by Sale			2071	Pensions & Other Retirement Benefits						
0035	Taxes on Property other than Agriculture Land			101	Superannuation & Retirement Allowance						
101	Property Tax on Residential Building			102	Commuted value of Pension						
102	Property Tax on Non-Residential Building			105	Leave Encashment Benefit						
901	Share of net proceeds assigned to Panchayats			106	Other Pensionary benefit						
0041	Taxes on Vehicles			2202	Education						
101	Taxes on Cycle/Cart and other receipts from Non-Motor vehicles Act			101	Primary Education						
901	Share of net proceeds assigned to Panchayats			18	Mid-day Meal Scheme						
0042	Taxes on Goods and Passengers			19	Sarva Siksha Abhiyan						
101	Toll Tax			102	Secondary Education						

40	Road. Culvert Bridge			103	Adult Education						
41	Ferry			104	Non-formal Education						
42	Water Ways			2203	Technical Training and Vocational Education						
43	Others			101	Assistance to Universities/Colleges for Technical Training						
102	Taxes on entry of Goods into Local Area			102	Technical Schools						
103	Taxes on Passengers / Pilgrims			103	Polytechnic Colleges						
901	Share of net proceeds assigned to Panchayats			104	Vocational Education						
0044	Service Tax			2205	Art, Culture and Libraries						
101	Service Tax			101	Promotion of Art & Culture						
901	Share of net proceeds assigned to Panchayats			102	Public Libraries						
0045	Taxes on Duties and Commodities										
101	Entertainment Tax			103	Public Exhibition						
102	Advertisement Tax			104	Sports & Youth Services						
103	Receipts under Education Cess			2206	Market and Fairs						
104	Receipts under other Acts			101	Market						
105	Forest Development Tax			102	Fairs						
901	Share of net proceeds assigned to Panchayats										

0071	Contribution & Recoveries towards Pension and other Retirement Benefits			2216	Rural Housing						
				101	House site for Landless						
101	Pension Contribution			14	Indira Awas Yojana (IAY)						
102	Leave and Pension Contribution not levied separately			102	Construction of Houses						
0202	Education			14	Indira Awas Yojana (IAY)						
101	Primary Education			103	Maintenance & Repairs of Houses						
102	Secondary Education										
103	Adult Education										
104	Non-formal Education			2225	Welfare of Scheduled Castes, Scheduled Tribes and other Weaker Section						
0206	Market & Fairs			101	Welfare of Scheduled Caste						
101	Receipts from Market / Hut			40	Scholarship to Student for Primary Education						
102	Receipts from fair			41	Scholarship to Student for Secondary Education						
				42	Scholarship to Student for Technical Education						
0210	Health & Family Welfare			43	Maintenance of SC hostels						
101	Receipts / Contribution from Patients and Others			102	Welfare of Scheduled Tribes						
0215	Water Supply & Sanitation			40	Scholarship to Student for Primary Education						

101	Receipts from Water Supply Schemes			41	Scholarship to Student for Secondary Education						
102	Fees, Fines etc			42	Scholarship to Student for Technical Education						
103	Sewerage & Sanitation services			43	Maintenance of ST hostels						
0216	Rural Housing			103	Welfare of other weaker sections						
800	Other Receipts			40	Scholarship to Student for Primary Education						
0403	Animal Husbandry, Diaring, Poultry and Fuel and Fodder			41	Scholarship to Student for Secondary Education						
101	Receipts from Cattle and Buffalo Development			42	Scholarship to Student for Technical Education						
102	Receipts from Piggery			43	Maintenance of Weaker Sections' Hostels						
103	Receipts form Poultry Development			2235	Social Security & Welfare						
104	Receipts from Fodder and Feed Development			101	Social Welfare						
105	Receipts from other Livestock Development			102	Welfare of Handicapped						
106	Receipts from Milky Supply Scheme			103	Welfare of Mentally Retarded						
0405	Fisheries			104	Assistance to Voluntary Organizations						
101	Sale of Fish, Fish Seeds etc			105	Deposit linked Insurance Scheme						

102	Auction of Fishing Rights			2402	Soil and Water Conservation						
103	Licence Fees, Fines etc			101	Land Improvement						
104	Services and Service Fees			102	Land Reforms						
0406	Forestry			103	Land Consolidation						
101	Social forestry			104	Soil and Water Conservation						
40	Sale of Timber & other Forest Produce			2403	Animal Husbandry, Dairying, Polutry and Fuel and Fodder						
42	Receipts from Forest Plantation			101	Cattle and Buffalo Development						
43	Receipts from Firewood Plantation			102	Piggery Development						
102	Farm Forestry			103	Poultry Development						
40	Sale of Timber & Other Forest Produce			104	Fuel and Fodder Development						
42	Receipts from Forest Plantation			105	Insurance of Livestock and Poultry						
43	Receipts from Firewood Plantation			106	Dairy Development Projects / Schemes						
103	Fees			107	Extension & Training						
0435	Agriculture including Agriculture Extension			2405	Fisheries						
101	Crop Husbandry			101	Processing, Preservation and Marketing						
40	Sale of Seeds			102	Fishery Cooperative						
41	Receipts from Agriculture Farm			103	Extension & Training						

42	Sale of Manure and Fertilizers			104	Development Schemes						
43	Receipts from Commercial Crop			2406	Forestry						
102	Lease charges for Storage and Warehousing of Agricultural Product			101	Social Forestry						
0515	Panchayati Raj Programmes			40	Economic Plantation						
101	District Panchayat			42	Forest Conservation and Development						
40	Licence fee			102	Farm Forestry						
41	Fees for use of Quarry			40	Economic Plantation						
42	Rent for use of Land			42	Forest Conservation and Development						
43	Receipts from Community Development Project			103	Zoological Parks						
44	Other Rates & Fees except Tax Receipts			104	Public Garden						
45	Registration Charges (Other than those not covered under respective functional major heads)			105	Minor Forest Produce						
46	Other Service Fees			2408	Public Distribution System						
47	Other Fines			101	Procurement & Supply						
102	Panchayat Samiti			102	Assistance to co-operatives						

40	Licence Fee			103	Storage & Waterhousing						
41	Fees for use of quarry			26	Maintenance of Waterhouses						
42	Rent for use of Land			2435	Agriculture including Agriculture Extension						
43	Receipts for Community Development Project			101	Crop Husbandry						
44	Other Rates & Fees except Tax Receipts			40	Extension of Farmers Training						
45	Registration charges (other than those not covered under respective functional major heads)			41	Crop insurance						
46	Other Service Fees			42	Scheme for small marginal farmers and agricultural labourers						
47	Other Fines			43	Horticulture and vegetable crops						
103	Gram Panchayat			44	Assistance to farmer cooperation						
				102	Watershed Development Programmes						
40	Licence Fee			2501	Poverty Alleviation Programme						
				101	Central Schemes						
42	Rent for use of Land			11	NREGS						
43	Receipts from Community Development Project			102	State Schemes						

45	Registration charges (other than those not covered under respective functional major heads)			103	Panchayat Samity Schemes						
46	Other Service Fees			104	Gram Panchayat Schemes						
47	Other Fines			2515	Panchayati Raj Programmes						
0702	Minor Irrigation			101	District Panchayat Programmes						
101	Receipts from Water Tanks/Ponds			102	Panchayat Samiti Programmes						
102	Receipts from tube Wells			103	Gram Panchayat Programmes						
0801	Rural Electrification			2702	Minor Irrigation						
101	Sale of Power			101	Minor Irrigation Projects						
0810	Non-Conventional Source of Energy			102	Water Management						
101	Sale of Bio-Energy										
102	Sale of Solar energy			2801	Rural Electrification						
103	Sale of wind Energy			101	Purchase of power						
0851	Village and Small scale Industries			102	Transmission and Distribution						
101	Handloom Industries			103	Maintenance of Street Light						
102	Handicraft Industries			2810	Non-Conventional Sources of Energy						
103	Khadi & Village Industries			101	Maintenance of bio-gas plants						
104	Sericulture Industries			102	Maintenance of Solar Energy Centre						

105	Powerloom Industries			103	Maintenance of Wind Energy Centre						
106	Food Processing Industries			2851	Village and Small Scale Industries						
107	Other Village Industries			101	Handloom Industries						
	Grant-in-aid			102	Handicraft Industries						
1601	Grant-in-aid			103	Khadi & Village Industries						
101	Grants from Central Government			104	Sericulture Industries						
11	NREGS			105	Powerloom Industries						
12	Sampoorna Gramina Rozgar Yojana (SGRY)			106	Food Processing Industries						
13	Swaranjayanti Gram Swarozgar Yojana (SGSY)			107	Other Village Industries						
14	Indira Awas Yojana (IAY)			3054	Transportation						
15	National Rural health Mission (NRHM)			101	Roads						
16	Accelerated Rural Water Supply Programme (ARWSP)			102	Culverts						
17	Total Sanitation Campaign			103	Bridges						
18	Mid Day Meal Scheme			104	Ferries						
19	Sarva Shiksha Abhiyan			105	Waterways						
20	Pradhan Mantri Gram Sadak Yojana			106	Other means of Transportation						

21	Integrated Watershed Management Programme										
22	Integrated Child Development Services										
102	Grants from State Government										
103	Grants from other institution										
Total Revenue Receipts				Total Revenue Expenditure							
Capital Account - Receipts				Capital Account - Expenditure							
4000	Capital Receipts			4202	Capital Outlay on Education						
800	Other Receipts			101	Construction of Primary Schools						
				102	Construction of Secondary Schools						
				103	Construction of Centre for Adult & Non-formal Education						
				4205	Capital Outlay on Art, Culture and Libraries						
				101	Construction of Public Libraries						
				102	Construction of Sports Stadium						
				103	Construction of Training Centre for Art & Culture						
				4206	Capital Outlay on Market and fairs						
				101	Construction of permanent structure for Market						
				102	Construction of permanent structure for fairs						

				4801	Capital Outlay on Rural Electrification							
				102	Capital outlay on Construction of Sub-Station							
				103	Installation of Street Lights							
				4810	Capital Outlay on Non-Conventional Sources of Energy							
				101	Construction of Bio-Gas Plants							
				102	Construction of Solar Energy Centre							
				103	Construction of Wind Energy Centre							
				4851	Capital Outlay on Village and Small Scale Industries							
				101	Handloom Industries							
				102	Handicraft Industries							
				103	Khadi & Village Industries							
				104	Sericulture Industries							
				105	Powerloom Industries							
				106	Food Processing Industries							
				107	Other Village Industries							
				2054	Capital Outlay on Transportation							
				101	Construction of Village/District Roads							
				20	PMGSY							
				102	Construction of Culverts							
				20	PMGSY							
				103	Acquisition of Land for Construction of Roads/Bridges							
				20	PMGSY							
				104	Construction of Ferry Ghats/Ferries							
	Total Part I				Total Part I							

Part II			Part II				
RECEIPTS			PAYMENTS				
HEADS OF ACCOUNT		Budget estimates (Rs.)	Amount (Rs.)	HEADS OF ACCOUNT		Budget estimates (Rs.)	Amount (Rs.)
PART II- PROVIDENT FUND ETC			PART II- PROVIDENT FUND ETC				
Loan Section			Loan Section				
7610	Loans to Panchayat Employees			7610	Loans to Panchayat Employees		
101	House Building Advance			101	House Building Advance		
102	Motor Car / Motor Cycle Advance			102	Motor Car / Motor Cycle Advance		
103	Cycle Advance			103	Cycle Advance		
104	Festival Advance			104	Festival Advance		
Pension & Provident Fund Section			Pension & Provident Fund Section				
8009	Provident Fund			8009	Provident Fund		
101	Panchayat Employees General Provident Fund			101	Panchayat Employees General Provident Fund		
102	Panchayat Employees Contributory Provident Fund			102	Panchayat Employees Contributory Provident Fund		
Insurance & Pension Fund Section			Insurance & Pension Fund Section				
8011	Insurance & Pension Fund			8011	Insurance & Pension Fund		
101	Panchayat Employees Group Insurance Scheme			101	Panchayat Employees Group Insurance Scheme		
Deposit & Advances Section			Deposit & Advances Section				
8443	Civil Deposit			8443	Civil Deposit		
101	Earnest Money Deposit			101	Earnest Money Deposit		
102	Security Deposit			102	Security Deposit		
103	Panchayat Deposit			103	Panchayat Deposit		
Civil Advances Section			Civil Advances Section				

8550	Civil Advances			8550	Civil Advances		
				0			
101	Advances to PRI functionaries for Works & Supplies			101	Advances to PRI functionaries for Works & Supplies		
102	Advances to agencies for Works & Supplies			102	Advances to agencies for Works & Supplies		
Suspense Account				Suspense Account			
8658	Suspense Account			8658	Suspense Account		
101	Tax deduction at source suspense			101	Tax deduction at source suspense		
40	Income Tax			40	Income Tax		
41	Sale Tax			41	Sale Tax		
42	Profession Tax			42	Profession Tax		
102	Unclassified Suspense			102	Unclassified Suspense		
103	Treasury Suspense			103	Treasury Suspense		
	Total Part II				Total Part II		
					Closing Balance		
					Cash in Hand		
					Cash at Bank		
					Cash in Treasury		
					Investments		
	GRAND TOTAL				GRAND TOTAL		

FORMAT-II
[See Rule 68 (2),79(3) and 134(4)(b)]

Consolidated Abstract Register

Consolidated abstract Register ofGram Panchayat for the financial year :

(In Rupees)

Actual of the Current Year

Sl. No	Head of Account	Budget provision		April		May		June		July		August		September		October		November		December		January		February		March		March Supplementary		Total		
1	2	3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		
		P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	P	NP	

FORMAT-III Reconciliation Register

[See Rule 79(2), 94(a), 134(4)(b)]

Reconciliation Statement for the month ofof financial year:.....

Balance as per Cash Book	With Bank					With Treasury					Remarks
	Date of receipt of the cheque	From Whom received	No. and Dt. Of the cheque	Amou nt	Date of encashment	Date of receipt of the cheque	From Whom received	No. and Dt. of the cheque	Amou nt	Date of encashm ent	
<u>A. Add</u>											
i) Cheques/Cash credited directly into the Bank/Treasury but not taken into the Cash Book											
ii) Details of Cheque etc. issued by PRIs but not yet encashed in Bank/ Treasury											
iii)Cheque drawn but actually not delivered to the parties											
iv) Cheque issued but dishonoured											
v) Bank interest not credited into cash book											
<u>B.Deduct</u>											
i) Details of Cheques etc. received and entered into Cash Book but not actually deposited into the Bank /Treasury											
ii) Cheque received from parties and deposited into bank but dishnoured											
iii)Bank charges deducted from bank balance but not taken into Cash Book											
Closing balance as per Cash Book											
Balance as per Bank/Treasury as intimated											
Amount of Difference (if any)											
Details of Difference											

FORMAT-IV
[See Rule 25,68(3), 134(4)(b)]

Receivable and Payable Register

Statement of Receivable and Payable ofat the end of the year:

Receivable			Payable		
Head of Accounts	Particulars	Amount Rs.	Head of Accounts	Particulars	Amount Rs.
0049-101- 8658- 8550-101-	1. Cash in hand			(/) Installments of loans due and not paid	
	2. S. B. deposit			(ii) Interest on loans due and not paid	
	3. Other securities			(iii) Unspent balance of specific grants	
	4. Advances recoverable			(iv) Security deposits	
0035-01601- 8658- 102-	5. Arrear taxes and fees			(v) Dues payable towards Pay, D. A., etc.	
	6. Outstanding grant-in-aid			(vi) Outstanding bills	
	7. Outstanding cess dues			(vii) Advance collection of taxes, fees, rates and tools relating to periods following beyond the year.	
	8. Amount due for			(viii) Miscellaneous	
	(a) Sarpanch				
	(b) Naib-Sarpunch				
	(c) Secretary				
	(d) Members				
	9. Miscellaneous Total			Total	

FORMAT-V
[See Rule 36, 47(3), 51, 134(4)(b)]
Register of Immovable Property

Register of Immovable Property of for the year.....

(a) Roads

Sl. No	Name of Road/Location	From Village / Point	To Village/point	Total Length in K.M.	Average width (feet/m)	Date of construction	Date of Transefer	Date of repairs	Total cost (in Rupees)	Average cost of construction per K.M	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

(b) Land

Sl. No.	Date of Transfer/purchase or acquisition	From whom Transfer/purchase or acquisition	Purpose	Reference to agreement, award etc.	Area of land in acres	Plot / Survey No. etc with boundaries	Assessment / Valuation	Whether boundaries sketch of the land is available	Building, if acquired with the land		Utilisation of the land / building	Amount paid Rs.	Whether Delivery of Possession given **	Annual income of the property **	No. date and voucher remark
									Brief details of structure	Plinth Area					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	

(C) Others

Sl. No.	Date of acquisition, purchase, construction or received or transfer	No. and date of orders under which the property was acquired, purchased, constructed /transferred	Description and location of Assets	Purpose for which acquired	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation / Appreciation as per Rules	Valuation of at the end of the year	If disposed Date of disposal	Reasons for disposal with authority	Amount realized on disposal (in Rupees)	Initials of competent authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORMAT – VI

Register of Movable Property

[See Rule 36, 47(3), 51, 134(4)(b)]

Register of Movable Property ofGram Panchayat for the financial year: -----

Sl. No.	Date of acquisition, purchase, construction or received or transfer	No. and date of orders under which the property was acquired, purchased, constructed /transferred	Description and situation of property	Whether the property is used for any purposes	Valuation at the beginning of the year	Revaluation if any, the date and actual amount of revaluation (as per Rules)	Depreciation / Appreciation as per Rules	Valuation of at the end of the year	Whether disposed	Reason / authority for disposal	Amount realized on disposal (in Rupees)	Initials of competent authority	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

FORMAT-VII
[See Rule 14(6),100, 134(4)(b)]
Inventory Register

Inventory register of for the month/year.....

Description of items

Date	Opening balance		Voucher No. and Date	From whom received	Number received**		Receipts		Total		To whom issued and for which purpose	Number issued**		Issued or sole			Closing balance		Signature of the Issuing Officer	Signature of the Receiving Officer
	Quantity	Value			From	To	Quantity	Value	Quantity	Value		From	To	Date	Quantity	Value	Quantity	Value		
1	2	3	4	5			6	7	8	9										

FORMAT-VIII
[See Rule 78(1), 100,134(4)(b)and 9(f) of RULES OF BUSINESS]
Demand Collection & Balance Register

Register of Demand, Collection and balance offor the month / year of

Sl. No	Name and address of the person from whom tax is due	Reference serial No. in the register of assesses	Current demand	Arrear demand of previous years, if any	Permission / write off and suspension, if any	Total amount due [(4+5)-6]	Total amount collected			Balance outstanding	Remarks
							Previous years arrears	Current year	Total		
1	2	3	4	5	6	7	8			9	10

By Order of the Governor
D. K. SINGH
Commissioner-cum-Secretary to Govt.

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