

# Grama Panchayats Rules, 1968

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## Grama Panchayats Rules, 1968

### Rule GRAMA-PANCHAYATS-RULES-1968 of 1968

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Grama Panchayats Rules, 1968Published vide Notification No. 6235-G. P., dated 24th April, 1968, Orissa Gazette Extraordinary No. 379/15.1968Notification No. 6235-G. P., dated 24th April, 1968. - In exercise of the powers conferred by Section 150 of the Orissa Grama Panchayats Act, 1964 (Orissa Act I of 1965), the State Government hereby make the following rules, the same having been previously published as required by Sub-section (1) of the said section of the said Act.

#### 1. Short title and commencement.

(a)These rules may be called The Orissa Grama Panchayats Rules, 1968.(b)These rules shall come into force at once.

#### 2. Definitions.

- In these rules unless the context otherwise requires-(1)"Act" means the Orissa Grama Panchayats Act, 1964;[(1-A) "Appendix" means the Appendix appended in these rules;] [Inserted vide Orissa Gazette Extraordinary No. 883/1991-SRO No. 526/1991.](2)"Auditor" means an Officer appointed by the Examiner of Local Accounts under Section 100 (3) (b) of the Act;(3)"Clear days" includes Sundays and holidays but does not include the day of the meeting and the day of the issue of notice;(4)"Deputy Examiner" means the Deputy Examiner of Local Accounts appointed by the State Government under Section 100 (3) (a) of the Act;(5)"District Panchayat Officer" means an officer, appointed as such, by the State Government to assist the Collector in the administration of Grama Sasans in the district;[(5-A) "Employee" means the Secretary, Officers and servants of the Grama Panchayat referred to in Sub-section (1) of Section 122; and] [Inserted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/2002.](6)"Government loan" means loan taken from the State Government for Remunerative Schemes;(7)"Loan" means a loan made, taken or raised under the Act;(8)"Local area" means the area within the jurisdiction of a Grama Panchayat;[(8-A)] [Inserted vide Orissa Gazette Extraordinary No. 883/1991-SRO No. 526/1991.] "Rules" means the Orissa Grama Panchayats Rules, 1968;[(8-B) "Secretary" means the Secretary of

the Grama Sasan as referred to in Section 122. [Inserted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/2002.](8-C) "Section" means a Section of the Act.](9)"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;(10)Words and expressions used but not defined in these rules shall have the respective meaning assigned to them, in the Act.

### **3. Meetings of Grama Sabha.**

- The Grama Sabha, so far as may be reasonably 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.

### **4.**

The annual and half-yearly meetings of the Grama Sabha shall be held in the months of February and June respectively. The date and time of such meetings shall be fixed by the Sarpanch of the Grama Panchayat.

### **5.**

The Sarpanch or the Collector or any other person empowered by Government in that behalf may call for a special meeting of the Grama Sabha whenever he thinks it necessary. The Secretary, after obtaining approval of the Sarpanch, or after receiving requisition as above shall issue notice of the meeting as provided in the rules.

### **6.**

(i)At least fifteen clear days' notice of a meeting of Grama Sabha shall be given.(ii)Copy of the notice may be forwarded to the concerned Block Development Office.

### **7.**

The notice of the meeting of the Grama Sabha shall be published in the local area -(a)by affixing a notice at once or more conspicuous places; and(b)by beat of drums.

### **8.**

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.

**9.**

[(1)] [Re-numbered vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/2002.] at a meeting of a Grama Sabha the quorum is not present, the Sarpanch 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.(2)[ The quorum under Sub-rule (1) shall include one-third of the members present are Women members.] [Inserted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/2002.]

**10.**

The Sarpanch or in his absence, the Naib-Sarpanch shall preside at every meeting of the Grama Sabha and in absence of both, the members shall choose some one from amongst themselves to preside.

**11.**

The agenda shall include such subjects as are assigned to the Grama Sabha under the Act.

**12.**

The agenda of the meeting shall be prepared by the Sarpanch of the Grama Panchayat.

**13.**

Whenever" the President of the meeting finds it necessary to temporarily leave the chair he may call in any other member to preside.

**14.**

At a special meeting only the business for which the meeting was called shall be considered.

**15.**

Notwithstanding anything contained in Rule 8, it shall be competent for the Grama Sabha at a meeting to transact any business other than that set forth in the notice under Rule 8, if the majority of the members present agree to do so.

**16.**

All questions which may come before the Grama Sabha shall be decided by majority of votes. In case of equality of votes the President of the meeting shall have a second or casting vote.

**17.**

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.

**18.**

The business in the meetings shall be transacted and the minutes of proceedings shall be recorded in Oriya.

**19.**

(i)The Secretary of the Grama Panchayat shall record the proceedings of the meeting and in his absence the Sarpanch shall take such steps as may be necessary for correct recording of the proceedings.(ii)The minutes of the proceedings shall be entered in a book to be kept for the purpose and shall be signed by the President of the meeting and such book shall be open to the inspection of the public.

**20. Meetings of Palli Sabha.**

- The meetings of 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.] [Inserted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/ 2002.]

**21.**

(a)The Grama Panchayat shall arrange for convening the meeting of Palli Sabha which shall meet in February every year and the date and time for holding such meeting shall be fixed by it [two weeks] [Substituted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/ 2002.] in advance.(b)If the Grama Panchayat requires the Palli Sabha to hold an extraordinary meeting either of its own motion 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 Grama Panchayat at least fifteen days in advance.(c)The meeting shall be held in a public place within the Palli Sabha area to be decided by the Grama Panchayat and wide publication for the date; time and place of the meeting along with subject for discussion shall be given by beat of drum within the Palli Sabha area.(d)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.

## 22.

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 Sarpanch thirty days in advance and it shall state the place, date and time of the meeting. In case the Grama Panchayat fails to arrange 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 Rule 21 (d) 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.

## 23.

At least 15 clear days' notice of the meeting of a Palli Sabha shall be given in the manner prescribed in Rule 7.

## 24.

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.

## 25.

Voting by proxy is prohibited. No members shall vote upon any motion or amendment unless he be present in person at the time when it is put to vote.

## 26.

The proceeding of the Palli Sabha shall be recorded in a book to be kept for the purpose in Oriya and shall be signed by the President of the meeting and such book shall be open to the general public for inspection.

## **27. [ Travelling allowance and daily allowance. [Inserted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/ 2002.]**

(1) There shall be paid from the Grama Fund to the Sarpanch and members of a Panchayat, travelling allowance for any work of the Panchayat outside the Panchayat area in the following manner. (i) for journey by train and bus, the actual fare paid, and (ii) Daily allowance at the rate of Rs. 40/- (forty rupees) only per day or any part thereof. (2) The Sarpanch or any other member shall be entitled to draw the [\* \* \*] [Omitted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] travelling allowance and daily allowance for any work authorised by the Grama Panchayat. (3) [ The Sarpanch and the Naib-Sarpanch shall each be paid a sitting fee of Rs.

8/- (Rupees eight) and the ward members of the Grama Panchayat shall each be paid a sitting fee of Rs. 5/- (Rupees five) for every meeting of the Grama Panchayat they attend] [Inserted vide Orissa Gazette Extraordinary No. 839/20.6.1988-SRO No. 39/88/13.6.1988.].

## **28.**

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.

## **29.**

Details of the travelling allowance bills claimed and passed shall be maintained in the travelling allowance acquittance roll in Form No. 1.

## **30. Regulation of movement of cattle for protection of crop.**

(a)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.(b)The Grama Panchayat in such cases shall charge from the owner or 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.(c)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.

## **31. Execution of development works.**

- [(1) The works which Grama Panchayat are required to execute may be generally of the following categories;] [Re-numbered vide S.R.O.No. 648/99, Orissa Gazette Extraordinary No. 1183, Dated 16.8.1999.](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;(ii)works taken up out of allocation made by Government to Grama Panchayats for specific purposes by way of loans or grants, as the case may be.(2)[ Notwithstanding anything contained in these rules, no work shall be split up by any authority for any reason whatsoever.] [Inserted vide Orissa Gazette Extraordinary No. 839/20.6.1988-SRO No. 39/88/13.6.1988.]

## **32. [ [Substituted vide S.R.O.No. 648/99, Orissa Gazette Extraordinary No. 1183, Dated 16.8.1999.]**

(1)All works of the Grama Panchayat shall be executed at the following manner, namely :(i)by the Grama Panchayat departmentally without engaging contractors; or(ii)through contractor; or(iii)through the leaders of the Village Committees; or(iv)through any other agency as may be

decided by the Collector.(2)For the works executed by the Grama Panchayat under its direct supervision or through leaders selected by village committees, a Muster Roll shall be maintained by the Secretary of the Grama Panchayat and such works shall be done by daily labourers.(3)In making purchases of materials required for the works executed under Sub-rule (2), the Secretary of the Grama Panchayat shall obtain the approval of the Sarpanch before making such purchases :Provided that purchases exceeding rupees two thousand five hundred shall be made at the rate as may be fixed by the Collector for the Samiti area.(4)All purchases made during a month shall be placed before the Grama Panchayat in its next meeting for approval.]

### **33.**

The Sarpanch, the Naib-Sarpanch or the members of the Grama Panchayat as well as the functionaries of the Panchayat Samiti and Zilla Parishad [\* \*] [Omitted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] shall on no account take up the execution of any work.

### **34. [ [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]**

(1)Before engaging a contractor, tender shall be invited, wherever required, in Form No. 2 by the Secretary of the Grama Panchayats 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.(2)Tender shall be received in Form No. 3.(3)The tender shall be opened by the Secretary of the Grama Panchayat in the presence of the Sarpanch and the tenderers who may be present. The Sarpanch shall place the tenders alongwith 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. 4 which need not be registered.]

### **34A. [ [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]**

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.]

### **34B. [ [Inserted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]**

(1)The Grama Panchayat shall prepare a list of contractors for the purpose of execution of works in the Panchayat area.(2)A person may apply to the Sarpanch 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 hundred only duly deposited in the Grama Panchayat. The Sarpanch 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.(3)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.]

### **35. [ [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]**

(1)Tender notice shall be prepared by the following authorities within the monetary limit as noted against each.

- |   |   |
|---|---|
| (i) Secretary of the Grama Panchayat  | ... Upto Rs. 15,000                       |
| (ii) Junior Engineer of the Block   | ... Above Rs. 15,000 up to Rs. 1,00,000   |
| (iii) Assistant Engineer including the Assistant Project Director,D.R.D.A.(Technical) | ... Above Rs. 1,00,000 up to Rs. 2,00,000 |
| (iv) Executive Engineer including Addl. Project Director(Technical) D.R.D.A.          | ... Above Rs. 2,00,000 upto Rs. 5,00,000  |
| (v) Superintending Engineer, Panchayati Raj Deptt.                                    | ... Above Rs. 5,00,000:                   |

Provided that in case of cross drainage works, other than hume pipe culverts before tender notices are prepared by the Junior Engineer or the Assistant Engineer, the design shall be approved by the Executive Engineer.(2)It shall be the responsibility of the Block Development Officer to ensure that tender notices are prepared and supplied to the Grama Panchayat well in advance.]

### **36.**

[(1) The procedure relating to preparation of plan and estimate, according administrative approval, recording measurement and check-measurement of all categories of work 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 ofthe Block  |
| (ii) Administrative approval                          | ... Sarpanch  |
| (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 andshall be countersigned by the Assistant Engineer of the Block |
| (ii) Administrative approval                          | ... Sarpanch  |



(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

(2) All Projects referred to in Sub-rule (1) 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, (3) In carrying out works taken up by Grama Panchayat, the Schedule of rates as applicable to the works executed by the Panchayat Samiti, shall be applicable. (4) (a) The Junior Engineer of the Block shall record the measurement of the works, estimated cost of which does not exceed Rs. 50,000/-. (b) No check-measurement is required for the works 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 or check-measurement or both, as the case may be shall be taken in presence of the Sarpanch, secretary and the concerned Ward Member. (5) (a) If the Grama Panchayat is not satisfied with the measurement recorded by the Junior Engineer they may refer the matter to the Assistant Engineer for re-check and scrutiny. (b) After the re-check is conducted by the Assistant Engineer, the bill shall be paid to the executant. (6) The Collector shall be competent to direct for fresh measurement and check-measurement of any item of work.] [Substituted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/2002.]

### 37.

[(1) The authorities and their powers of acceptance of tenders shall be as follows :

(i) Upto Rs. 1,00,000 ... Sarpanch

(ii) Above Rs. 1,00,000 ... Grama Panchayat

(2) Where no contractor comes forward to submit tender for any work, the Grama Panchayat may execute the work through negotiations.] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] Provided that any work which is entrusted by negotiation will be treated as a contract for the purpose of these rules and all other formalities required shall be followed. (3) In all other matters not expressly provided for in any of these rules, the rules, forms, registers and returns prescribed in Government codes, rules and regulations in force for the time being under the orders of Government or other competent authority, shall in so far as they are not inconsistent with these rules and the Act, apply to the works of the Grama Panchayat.

**38.**

No work should be commenced or liability incurred in relation thereto until-(a)administrative approval [\* \* \*] [Omitted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/ 2002.] is accorded by competent authority;(b)funds to cover the work during the year have been provided; and(c)sanction authorising expenditure and orders for commencement of work have been issued by the authorities competent to accord administrative approval under Rule 36.

**39.**

[\* \* \*] [Omitted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/ 2002.]

**40.**

The Grama Panchayat shall in no circumstances deviate from the sanctioned plan and estimate and rates accepted in the tender relating to a work and cases where this is considered necessary shall be reported by the Grama Panchayat to the authorities competent in each case to accord administrative approval. The authorities aforesaid shall in turn refer the matter to the Department who may have provided funds for the purpose if the proposed deviation involves extra expenditure.

**41.**

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.

**42. Procedure for grant of advances and measurement.**

- Loans sanctioned to a Grama Panchayat by the State Government as also grants on schemes specifically intended for distribution to Grama Panchayat shall be disbursed fully to the Grama Panchayats concerned at a time by the drawing officers or the Panchayat Samitis, as the case may be. Such amounts shall be forthwith credited to the Grama Fund.

**43.**

Advances payable to the Grama Panchayat shall be paid to the Grama Panchayat Secretary as a representative of the Institution. The Panchayat shall issue a receipt in Form No. 5 for the advance and the amount shall be forthwith credited to the Grama Fund.

**44.**

Advances unutilised or unaccounted for shall be returned forthwith if not utilised within the period specified by the granting authority.

**45.**

The Grama Panchayat shall maintain a case record for each individual work. Receipts for advances granted from time to time, and the agreement obtained for execution of the work shall form part of the record. The progress of work shall be shown in the record with reference to measurement recorded in the measurement books.

**46.**

In the case of works taken up by the Grama Panchayat either out of its own resources or out of loans sanctioned by Government or out of grants for schemes sanctioned by Government, specifically for distribution to Grama Panchayats, the original case record for each work and also the relative measurement book shall be maintained in the office of the Grama Panchayat.

**47.**

(a) Advance to contractor and suppliers before the work actually done or supplies made is prohibited : Provided that advance can be sanctioned to an executant on security of materials brought to the site : Provided further that Sarpanch shall assess the materials collected and may order for an advance of 50 per cent of the value of the materials collected. (b) Advance payment for work actually executed may be made on the certificate of the [authority competent to measure the works] to the effect that no less than the quantity of work paid for has actually been done. The Sarpanch shall be held personally responsible for any over-payment which shall be recovered from him under surcharge proceedings.

**48. [ [Substituted by S.R.O. No. 648/99 vide Orissa Gazette Extraordinary No. 1183, dated, 16.8.1999.]**

(1) After the work is completed the completion certificate shall be signed by the Sarpanch. The final utilisation certificate shall then be prepared by the Secretary of the Grama Panchayat and with the recommendations of the Grama Panchayat be placed before the Grama Sasan for approval. (2) After obtaining the approval of the Grama Sasan the utilisation certificate shall be issued by the Sarpanch to the Disbursing Officer.]

**49.**

Separate measurement books shall be maintained for Grama Panchayat works by the officers authorised to measure the works. When measurement books are fully used, they shall be preserved in the Panchayat Office.

**50.**

Measurement book shall be maintained according to the rules and in the manner indicated in the instructions contained in each book. All entries in the measurement book shall be made in ink. Complete measurement shall be taken at the time of final settlement of accounts relating to the work. The measurement books shall be available for inspection by auditors and all other Inspecting Officers.

**51. [ [Substituted by S.R.O. No. 648/99 vide Orissa Gazette Extraordinary No. 1183, dated, 16.8.1999.]**

A Register shall be maintained for receipt and issue of measurement books in the Grama Panchayat.]

**51A.**

[\* \* \*] [Omitted by S.R.O. No. 648/99 vide Orissa Gazette Extraordinary No. 1183, dated, 16.8.1999.]

**52. Supervision of works.**

- It shall be the responsibility of the Works 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 committee may allot specific works to different members.

**53.**

The Works Committee 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.

**54.**

The Sarpanch and the Naib-Sarpanch, if so authorised by the Sarpanch 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, the Works Committee and also the Block Development Officers informed of matters that require attention.

**55.**

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 the 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 [\* \* \*] [Omitted by S.R.O. No. 648/99 vide Orissa Gazette Extraordinary No. 1183, dated, 16.8.1999.] inform the Collector irregularities or lapses which come to his notice in the course of supervision or otherwise.

**56.**

The [Sub-Collectors] [Substituted by S.R.O. No. 648/99 vide Orissa Gazette Extraordinary No. 1183, dated, 16.8.1999.], the District Panchayat Officers and the Panchayat Extension officers shall make physical checks and also supervise the progress of the execution of works by the Grama Panchayats, the utilisation of funds allocated to the Grama Panchayats, the maintenance of accounts relating thereto with special reference to the adjustment of advances for various works.

**57.**

The Secretary shall be entitled to a permanent advance of Rs. 20 to meet expenses of contingent nature.

**58.**

As soon as the advance is paid under the above rule the Secretary shall enter it in the advance register in Form No. 6. When advances are required either in cash or by vouchers necessary entries shall be made in this register.

**59.**

Advances which are paid shall be written in red ink in the cash book, but such items shall not be added to the other items of expenditure and shall form no part of the total expenditure.

**60.**

At the close of each month, the position of outstanding amount involved in the Small Savings Scheme, Government Loan Bonds and the balance held in the accounts of Grama Panchayat in the Postal Savings Bank, Government Treasury and other Banks and the cash balance in hand shall be verified with the concerned Cash Book and a certificate given by the Sarpanch about the results of the verification within six months from the date of advance the unspent amount should be refunded to the Grama Fund.

**61.**

The Grama-Panchayat shall review in its monthly meetings the advances outstanding and the progress of which advances were given.

## **62. Powers in respect of private water-supply.**

(1) A person upon whom a notice has been served under Sub-section (1) of Section 50 may within thirty days from the date of the notice appeal to the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] whereupon 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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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.

## **63.**

(1) The Grama Panchayat may by order published at such places as it may think fit, set apart for the supply of water to the public for domestic purposes any public tank, well, stream or water-course. (2) The Grama Panchayat may by order, published 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 watercourse, set apart for domestic purposes under Sub-rule (1) above.

## **64. Rules for places of public resort for entertainment.**

- No licence shall be granted for the use of any permanent or temporary building or enclosure for holding cinemas unless a licence has been obtained from the appropriate authority under the Orissa 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 licence shall be granted by the Grama Panchayat unless a licence has been obtained from the appropriate authority.

## **65.**

Licences granted under these rules may be annual in the case of permanent building used as public resort or entertainment. Temporary licence may be granted in cases of a building or enclosure used for a travelling Circus or other performances for a period not exceeding one month at a time.

## **66.**

In the event of out-break of epidemic or contagious disease In the locality the Grama Panchayat may by order direct that the places in respect of which licence 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 licence in similar circumstances.

## 67.

For every licence granted or renewed under these rules there shall be charged fee not exceeding the following scales : (a) For the grant or renewal of a licence for one year in respect of permanent buildings - Rs. 25 for an area of 500 square feet or an additional fee of Rs. 5 for every 100 square feet or fraction thereof in excess of 500 square feet; (b) For the grant or renewal of a temporary licence - Rs. 5 per month or portion thereof for an area of 500 square feet and an additional fee of Re. 1 per month or portion thereof for every 100 square feet or fraction thereof in excess of 500 square feet. Public Markets

## 68. Property and contracts.

(a) 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 notice board for the information of the public. (b) The Grama Panchayat may levy any one or more of the following fees in any public market on the vendors at such rates not exceeding the maximum rates 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 : Provided that in leasing out the market the procedure prescribed in rules shall be followed - (a) The Grama Panchayat may impose under Clause (a) of Subsection (2) of Section 58 of the Act, fees for the use of or for the right to expose goods for sale in such market and such fees shall be subject to a minimum of two paise and maximum of ten paise per head load of goods brought for sale to the market; (b) The Grama Panchayat may impose under Clause (b) of Subsection (2) of Section 58 of the Act, fees subject to a minimum of two paise and maximum of ten paise per square foot of the area per day; (c) The Grama Panchayat may impose under Clause (c) of Subsection (2) of Section 58 of the Act, fees subject to a minimum of two paise and maximum of ten paise per quintal of goods brought for sale. The Grama Panchayat may under Clause (c) of Subsection (2) of Section 58 of the Act, impose a fee subject to a minimum of twenty-five paise and maximum of rupee one on the vehicles (including motor vehicles) or pack animals; (d) The Grama Panchayat may impose under Clause (d) of Subsection (2) of Section 58 of the Act, fees subject to a minimum of two paise and maximum of ten paise per rupee of the value of cattle sold; (e) The Grama Panchayat may impose under Clause (e) of Subsection (2) of Section 58 of the Act, licence fee on brokers commission agents, weighmen and measurers practising their call in each market subject to minimum of rupee one and maximum of rupees five a year; (f) For every fee paid a receipt should be granted to the payee by the Grama Panchayat or by the lease-holders, as the case may be.

## 69. Regulated markets established under the Orissa Agricultural Produce Markets Act, 1956.

- Where the management of hat has been transferred from a Grama Panchayat to a Regulated Market Committee under the Orissa 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 80 per cent of the average net income derived by it from the hat in three years immediately preceding its transfer to the Regulated Market Committee.

## **70. Licensing private markets.**

- Under Section 60 (1) (a) of the Act application for grant of licence for private market shall be made by the owner of the place in respect of which the licence is sought for not less than thirty days before such place is opened as a market on the commencement of the year for which licence is sought, as the case may be-(a)The Grama Panchayat shall as regards private markets already lawfully established and may at its discretion as regards new private markets grant the licence applied for in Form No. 7 subject to supervision and inspection and to such conditions and rates as provided under public markets and sanitation rules as provided under Section 52 of the Act as to sanitation, drainage, water-supply, width of the paths and ways, weights and measures to be used as the Grama Panchayat may think proper or the Grama Panchayat may refuse to grant any such licence for any new market;(b)When a licence is granted, refused, suspended, cancelled or modified under Section 60 (1), the Grama Panchayat shall cause a notice of such grant, refusal, suspension, cancellation or modification in the Oriya language to be pasted in conspicuous place at or near the entrance to the place in respect of which the licence was sought for or had been obtained;(c)Every licence granted under this section shall expire at the end of the year.

## **71.**

It shall not be lawful for any person to sell or expose for sale any animal in an unlicensed private market.

## **72.**

(1)The Grama Panchayat may by notice require the owner, occupier of any private market to-(a)construct approaches, entrances, gates, drains and cess-pits 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 will 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 alterations in the stalls, passages, shops, doors or other parts of the market as the Grama Panchayat may direct;(e)keep it in a clean and proper state, remove all filth and refuse therefrom 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 work specified above has been served by the Grama Panchayat fails to carry out the said works within the period and in the manner laid down in the notice, the Grama Panchayat may suspend his licence or may refuse to grant him a licence until such work is completed.



### 73. Registration of births, deaths, marriages and epidemic diseases.

- All births, deaths, marriages and epidemic diseases occurring in the villages within the Grama shall be registered and reported to the prescribed authorities in the manner as specified in the following rules. The Grama Panchayat may appoint a member of the ward or the Grama Panchayat Secretary or any other persons as Recorder. The Recorder after receiving information on births, deaths, marriages and epidemic diseases occurring in the villages, shall enter them in relevant Registers and communicate the same to the Grama Panchayat. "Recorder" means a person appointed as such by the Grama Panchayat.

### 74.

The Recorder shall enter the information on births, deaths, marriages and epidemic diseases in the register maintained for recording: Births in Form No. 8. Deaths in Form No. 9. Marriages in Form No. 10. Epidemic diseases in Form No. 11.

### 75.

(a) The Recorder shall report births, deaths, marriages and epidemic diseases to the Secretary in the Form and by the dates as follows : Birth in Form No. 8 by 10th of the following month; Deaths in Form No. 9 by 10th of the following month; Marriages in Form No. 10 by 10th of the following month; Epidemic diseases in Form No. 11 Every Saturday. (b) The Recorder shall report the first outbreak of the epidemic diseases to the Secretary immediately on receipt of information from the persons concerned. The Secretary shall intimate the first outbreak to the Sanitary Inspector, Block Medical Officer and District Health Officer in the prescribed coloured cards (Form No. 12), namely, Red for Cholera, Yellow for Smallpox and White for other epidemic diseases.

### 76.

From the information furnished by the Recorders, the Grama Panchayat Secretary shall register births, deaths, marriages and epidemic diseases in the registers to be maintained in forms specified below: Births in Form No. 8. Deaths in Form No. 9. Marriages in Form No. 10. Epidemic diseases in Form No. 13.

### 77.

The Secretary shall report births, deaths, marriages and epidemic diseases to the authorities and within the dates as specified in the table below : Table

Returns in form	Prescribed authority	Date
(1)	(2)	(3)
Births in Form No. 14	Block Medical Officer or Block Development Officer, if there is no Block Medical Officer	25th of the following

Deaths in Form No. 15	Ditto	months
Marriages in Form No. 16	Ditto	Ditto
Epidemic diseases in Form No. 17	District Health Officer/ Block Medical Officer/ SanitaryInspector	Every Saturday

## 78.

At the Panchayat Samiti level, the Block Medical Officer or the Block Development Officer, if there is no Block Medical Officer, shall pass on all the returns of births, deaths, and marriages to the Director of Health Services by the 30th of the following month.

## 79.

The Secretary shall get his requirements of forms, registers and cards from the District Health Officer.

## 80. 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 drum in the area giving the names of villages to have been infected by agricultural pest. The Grama Panchayat shall also declare by beat of drum 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.

## 81. Apportionment of income of ferries and markets.

(a) 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 consideration as to which Grama Panchayat will manage the same how the income will be apportioned. (b) Where a river forms the boundary of two districts, the Commissioner of the division may decide the matter in the like manner. (c) Where, however, the districts are in two different revenue divisions, the matter shall be decided by the Board of Revenue.

## 82.

(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 divide 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.

### 83.

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 purpose as provided under Section 126 of the Act.

### 84.

(1)(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 aside the expenditure on proper management, development of market and maintenance of sheds, etc., in the same 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 aside 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 divide incomes of such market or fair in the like manner ; and (c) Where such local authorities are in two different revenue divisions, the income may be apportioned by the board of revenue in the like manner.

### 85.

Any local authority aggrieved by an order of the Collector, Revenue Divisional Commissioner or Board of Revenue, as the case may be, under Rules 81, 82, 83 and 84 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.

### 86. [ [Substituted vide Orissa Gazette Extraordinary No. 1247/1979-SRO No. 738 Dated, 11.6.1979.]

(1) No immovable property vested in a Grama Sasan shall be transferred by way of sale, gift, 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 by 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) [ \* \* \* ] (4) The management of the property vested in a Grama Sasan for the time being in any manner whatsoever, [ \* \* \* ] [Omitted by S.R.O. No. 648/99 vide Orissa Gazette Extraordinary No. 1183, dated, 16.8.1999.] shall be made in the manner hereinafter provided.]

**87.**

(a) Before the end of October of each year, the Sarpanch shall forward to the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], 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. 8. In case the Sarpanch fails to forward the list of immovable properties within the time-limit specified, the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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 86, and such other properties, which shall be decided by the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] to be managed by Grama Panchayat directly, [other properties shall, subject to the decision of the Panchayat, be leased out] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] by public auction in the manner hereinafter prescribed. (b) If the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], 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 exist any other reasons to be recorded in writing for which the property should be leased, he shall direct that such property be leased out by 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. (c) The [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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. (d) The [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] shall send a list of properties, that are 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 auction sale. He may authorise [the Panchayat Extension Officer] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] to conduct auction sale of properties whose upset price is [rupees five thousand or less] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]. 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-division Office and at such other place or places as the Block Development Officer or [the Panchayat Extension Officer] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] as the case may be, deem necessary. (e) The auction shall be conducted by Block

Development Officer or [the Panchayat Extension Officer] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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 [the Panchayat Extension Officer] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] or by the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], in case of auction sale conducted by the Block Development Officer.(f)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. The security deposit shall be 10 per cent of the upset price fixed by the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]. The security money shall be paid to the officer conducting the auction sale who shall record the details in sale records.(g)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 of the concerned Grama Sasan and shall be adjusted against the last instalment 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 re-auction, be forfeited.(h)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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], as the case may be, for confirmation of the bid. The [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] or Block Development Officer fails to communicate 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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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.(i)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-division Office and such other place or places as the officer conducting the auction may deem necessary before fifteen clear days of the date fixed for the auction.(j)After receipt of the order of confirmation of the bid from the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] or confirming the auction sale conducted by the junior officer, the Block Development Officer shall direct the successful bidder to deposit the first instalment of the bid money and execute the agreement in the appropriate form prescribed 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 Sarpanch. 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 instalment 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 fresh auction all formalities prescribed for original auction shall be followed.(k)The bid money shall be payable in advance in [two instalments] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]. The first instalment [which shall not be less than seventy-five per cent of the bid money] [Inserted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] shall be paid before execution of the agreement and the subsequent instalments shall be paid in accordance with the agreement. The amount of each instalment and the period to which it relates shall be mentioned in the agreement. If any instalment is not paid by the due date the Secretary 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. The Block Development Officer thereupon shall hold the re-auction within thirty days in the manner prescribed for auction under this rule.(l)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.(m)The agreement for lease of market, ferries, pisciculture, tanks or orchards shall respectively be in Forms A, B, C and D. The agreement for all 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.(n)Any dispute arising between the lessor and the lessee in respect of the interpretation, 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.(o)Any Grama Panchayat aggrieved by the order of the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] under Rule 87 (b) may within fifteen days of the order appeal to the Collector, who may set aside or confirm the said order.(p)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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] who may stay, set aside or confirm the said order.

## 88.

(a)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 [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], Lease for any term exceeding three years and less than 5 years and for any term exceeding 5 years shall not be made without the previous approval of the Collector and State Government respectively.(b)Any person aggrieved by an order made by the Collector under Clause (a) of this rule may within 15 days of such order appeal to the State Government who may vary, set aside or confirm the said order.

## 89.

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.

**90.**

Every transfer of immovable property vested in a Grama Panchayat shall be made by instrument under the common seal, signed by the Sarpanch and two of the members authorised by the Grama Panchayat distinctly expressing that transfer is signed with the previous approval of Government.

**91.**

The Grama Panchayat shall prepare a register of all immovable properties in its possession in Form No. 19.

**92.**

If any plot of land shown in the register is transferred from the possession of the Grama Panchayat the entry for it should be struck off and the fact in connection with the transfer shall be recorded in the columns of remarks under the initials of the Sarpanch.

**93.**

If any property shown in the register is leased out the fact that the property has been leased out shall be recorded in the column for remarks.

**94.**

A separate register of the properties leased out shall be prepared by the Grama Panchayat showing the number of properties leased out, amount for which leased out, date of lease, period of lease, name of the lessee, etc., in Form No. 20.

**95.**

These registers shall be checked up annually by the Sarpanch and attested with signature and date.

**96.**

(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. 21. (b) [The Sarpanch shall place the list of properties before the Grama Panchayat in a meeting held in the month of September or October each year for its 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. [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated,

16.8.1999.] (c) The Sub-Collector shall [within thirty days] review the proposals received from the Grama Panchayat and send a report to the Collector together with the action taken by him under Rule 87. A copy of such report shall also be communicated to the Director of Grama Panchayat.]

## **97. Procedure 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 prescribed under Section 44 of the Act and the price is approved by the Collector.

## **98. 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 latrines, privies or cess pools and premises of compounds cleansed by the Panchayat agency subject to the maximum of six rupees per year. (2) That the tax shall not be leviable in any area until the Grama Panchayat have made provision for cleansing of private latrines, 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 provision.

## **99.**

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 system of drainage introduced by the Grama Panchayat subject to the maximum of three rupees per year.

## **100.**

(i) The Grama Panchayat 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 Secretary shall prepare a list of assessee 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 finalised. (iv) The final assessment list shall be published in the notice board of the Grama Panchayat.

## **101. Custody of Grama Fund.**

(a) All moneys received by a Grama Panchayat shall be deposited in the manner provided under Section 94 of the Act. (b) [The deposit of and the withdrawal from Grama fund shall be operated jointly by the Sarpanch and Secretary of the Grama Panchayat: [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] Provided that in case of a vacancy in the Office of the Sarpanch due to suspension, death, resignation or otherwise, the fund shall be



operated on the joint signature of the Naib-Sarpanch and Secretary of the Grama Panchayat.](c)The cash balance and the valuable securities in the custody of the Secretary as provided under Section 123 of the Act and the cash in the custody of the Sarpanch authorised under Section 94 of the Act shall be kept under the double locks of different patterns. All the keys of one lock shall remain with the Secretary and all the keys of the other locks shall remain with the Sarpanch of the Grama Panchayat:Provided that in the absence of the Sarpanch all the keys in his custody shall remain with the Naib-Sarpanch and in the absence of both the keys shall be with the officiating Sarpanch elected under Section 21 (4) of the Act.

## **102.**

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.

## **103.**

Any shortage notice 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 Orissa Local Fund Audit Act, 1948 in addition to being criminally proceeded against.

## **104. 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. 22 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 his 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 loans 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 have 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;(k)that the work for which the loan is applied for would be feasible and also remunerative to the Grama Sasan.

## **105.**

Notwithstanding anything to the contrary contained in these rules the State Government may-(1)sanction or refuse, in whole or in part the amount of loan applied for by a Grama Sasan from the State Government;(2)grant or refuse permission.to the Grama Sasan to obtain a non-Government loan; and(3)impose any condition not inconsistent with the Act and the rules, as deemed fit, in respect of such loan.

## **106.**

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.

## **107.**

(1)A Grama Sasan shall 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)A Grama Sasan shall furnish to the State Government such information as the State Government may require, at any time, regarding its fund and the loans.

## **108.**

A Grama Sasan shall-(a)repay the loan taken from the State Government in accordance with the terms and conditions imposed by the State Government in respect of such loan;(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 instalment 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 2 per cent in respect of such instalments 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 utilised 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 unutilised amount from the date of disbursement of the loan.

**109.**

Any amount of loan taken by the Grama Sasan from the State Government, which remains unspent at the end of period fixed by the State Government for utilisation 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 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 utilisation or refund, as the case may be, of such amount as he may consider necessary.

**110.**

Notwithstanding anything to the contrary contained in these rules, if any money borrowed by a Grama Sasan from the State Government or any instalment thereof, or the interest in respect of such loan, is not paid by the 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 of Grama Panchayats, shall in any way deal with the attached funds.(b)The Director of Grama Panchayats may also in his discretion adjust the arrear instalment 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.

**111.**

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.

**112.**

When the Director of Grama Panchayat decides to attach any fund of a Grama Sasan under Rule 110, the following procedure shall be observed, namely : (a)The Director of Grama Panchayats 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 of Grama Panchayats under Rule 110 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 to be published in the Official Gazette.

### 113.

(1)The Drawing and Disbursing Officer in respect of a loan sanctioned by the State Government to a Grama Sasan shall be [the concerned District Panchayat Officer] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.](2)The Drawing and Disbursing Officer of a loan sanctioned by the State Government to a Grama Sasan, shall-(a)intimate [the Director of the Grama Panchayats and the Block Development Officer] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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 the Director of Grama Panchayats] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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.

### 114.

The account of every loan sanctioned to a Grama Sasan by the State Government shall be maintained by [\* \* \*] [Omitted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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.

### 115.

(1)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 of Grama Panchayats in such form and in such manner as may be directed by the Director of Grama Panchayats from time to time. A copy of such abstract shall be sent by the District Panchayat Officer to the Accountant-General , Orissa simultaneously.(2)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.

### 116.

(a)Refunds or repayments of Government loans including the amount of interest due shall be made in the Treasury or Sub-Treasury of the district within which the Grama Sasan lies, in O.T.C. 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.

## **117. Accounting procedure and audit rules.**

- The purposes to which the Grama Fund may be applied include all objects expressly declared obligatory or discretionary under the Act and the rules made thereunder and in general everything incidental to the administration of the said purposes and the fund shall be applicable thereto, subject to the provisions of the said Act and rules.

## **118.**

The accounts and registers prescribed under these rules shall be maintained according to the financial year.

## **119. Finance rules.**

- The budget estimate of the Grama Panchayat shall be prepared in Form No. 25.

## **120.**

(a)The Secretary of the Grama Panchayats 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 Sarpanch.(b)The Supplementary or revised estimate shall be prepared in Form No. 26 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.

## **121.**

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.

## **122.**

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 placed before the Grama Sasan] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] by 7th March, 7th August and 7th March respectively.

## **123.**

[The Grama Sasan] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] shall approve the annual first supplementary or revised and the second supplementary or revised budget of Grama Panchayats at meetings on or before 21<sup>st</sup> March, 21<sup>st</sup> August and 21<sup>st</sup> March, respectively with or without modification after satisfying itself on the

following points, namely : (i) The estimate of receipts is exhaustive and cautious and provided for the collection of the entire loans and tax dues outstanding and those falling due during the budget year and the account is taken of all receipts from all sources. (ii) The recommendations, 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 development activities prescribed by Government and other bodies and institutions. (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. (vii) Due credit has been given to funds that may be available to the Panchayat as intimated by Samiti at different stages.

## 124.

The budget shall take effect from the date of approval of [the Grama Sasan] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.].

## 125.

If the Panchayat's budget and the first and second supplementary or revised budget are not approved by the Samiti on or before the 21st March, 21st August, and 21st March respectively, the budget and the revised budget as sanctioned by the Panchayat shall [subject to scrutiny by the Sub-divisional Panchayat Officer] [Inserted S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] become final.

## 126.

All allotments made in the budget shall lapse at the end of the year for which budget relates.

## 127. [ [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]

(1) If at a meeting, convened for a 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, scrutinise such budget and certify the same to the Grama Panchayat whereupon such budget shall become final.]

**128.**

[\* \* \*] [Omitted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]Receipt

**129.**

All moneys received by the Sarpanch or Secretary or by any officer or servant of the Grama Panchayat authorised 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.

**130.**

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

**131.**

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.

**132.**

A printed receipt on Form No. 27 shall be issued for collection of latrine tax or conservancy tax, lighting rate, drainage fee, water rate, warrant fee and such other fees or taxes as may be levied under the Act from time to time.

**133.**

For collection of all demands including sale, auction or lease or for any usufruct thereof, or for any demand other than those mentioned in Rule 132 above receipt in Form No. 5 shall be issued.

**134.**

All receipts issued shall be signed by the person authorised to collect. A carbon copy of the receipt shall be maintained as counterfoil.

**135.**

The tax collector shall bring the register of daily collections and counterfoil of receipts with all sums collected by him daily to the Secretary.

**136.**

The Secretary shall examine and check the collection register to be maintained in Form No. 28 and the counterfoil receipts, received the sum collected for crediting to the Grama Panchayat Fund and shall sign the daily collection register in token of receipt and also make an entry of the amount received in the cash book.

**137.**

All collections of revenue made by the tax collector or any other persons authorised in this behalf by granting receipt either in Form No. 27 or No. 5 shall be entered into the daily collection register (Form No. 28).

**138.**

(a)The demand and collection registers in respect of dues collected in Form No. 27 shall be maintained in Form No. 29.(b)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. 30 shall be kept.

**139.**

Cheques received from any authority in payment of contribution, grants or loans shall be entered in the register of cheques in Form No. 31 and after they have been realised in cash shall be credited into Grama Fund in the Cash Book. In the case of Grama Panchayat having accounts in the Treasury or Sub-Treasury all receipts of money shall be promptly entered in the Cash Book and shall be promptly remitted to the Treasury or Sub-Treasury and payments shall be entered in the Cash Book as soon as cheques have been signed by the Sarpanch. In this case, cheques in payment of contribution, grants or loans received from any authority shall, if, possible, be credited into the Grama Fund by per contra debit to the accounts of such authority and shall be included in the cash book when the amount is credited in the pass book :Provided that this rule shall apply only in cases where the personal Ledger Accounts of any authority and the Grama Sasans are operating in the same Treasury or Sub-Treasury.

**140. Grants and loans.**

- Accounts of grants-in-aid received shall be maintained in a register in Form No. 32.

**141.**

In cases in which conditions are attached to the utilisation 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 Sarpanch to see that the money is well spent and the utilisation certificate is furnished within the date prescribed in the order sanctioning the grants-in-aid to the concerned authority in fulfilment of



these conditions.

**142.**

Accounts of loans received and utilised shall be maintained in a register in Form No. 33.

**143. Expenditure.**

- All payments out of the Grama Fund in respect of claims presented to the Grama Sasan shall be made only after the bills are passed by the Sarpanch or by any person duly authorised in that behalf.

**144.**

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.

**145.**

Claims for all payments from the Grama Fund shall be presented to the Secretary of the Grama Panchayat and payment shall be made only after the bills are passed by the Sarpanch.

**146.**

All vouchers shall be numbered serially for each year and filed in the office of the Grama Panchayat in a Guard file.

**147.**

No Panchayat shall without the previous sanction of the Collector of the District incur any expenditure in connection with any suit or legal proceedings.

**148.**

(a) No expenditure shall be incurred by the Grama Panchayat on the following accounts:  
(1) donations to any individual or institution, any contribution for any purpose or creation of scholarship as contemplated under Subsection (2) of Section 97 of the Act without prior approval of the Collector;  
(2) 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 Director of Grama Panchayats and the Examiner of Local Accounts.  
(b) The Grama Panchayat may incur expenditure up to [Rupees one hundred] [Substituted vide Orissa Gazette Extraordinary No. 1655/1988.] in each case on celebrating the Independence Day and the Republic Day.  
(c) The application for donation or any financial aid shall be made to the Grama Panchayat concerned in Form No. 34 and the Grama Panchayat shall issue the sanction order in Form No. 35.  
(d) The Grama

Panchayat shall not make further contribution unless utilisation certificate for the previous grant sanctioned is received.

#### **149.**

At the time of making payment in cash or issuing cheques, the Secretary shall take stamped receipt if necessary from the payee and endorse the bill with the words "Paid Rs (Rupees.....) only in cash/cheque." The amount being written in words as well as in figures. The endorsement shall be dated and signed by the Sarpanch 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.

#### **150. 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.

#### **151.**

Pay, leave salary and allowances may be drawn for the day of a man's death 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 Rs. 25 under Resolution of the Grama Panchayat after such enquiry as it may consider sufficient about the right and title of the claimant.

#### **152.**

Acquittance for disbursement of pay and allowance shall be maintained in Form No. 36 by the Secretary. The disbursement shall be made by the Secretary after obtaining the approval of the Sarpanch.

#### **153. Cash Book and monthly accounts.**

- Normally, the accounts and registers of the Grama Panchayat shall be written in Oriya.

#### **154. [ [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]**

(1)All receipts and payments of the Grama Panchayat shall be entered in the Cash Book in Form No. 37.(2)The Secretary of the Grama Panchayat 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 shall be signed by the Secretary

of the Grama Panchayat and the Sarpanch on the same day.(4)It shall be competent for the 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.]

## **155.**

(a)Where the Grama Panchayat has accounts with a Treasury or Sub-Treasury or 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. 39. In respect of funds of a Grama Panchayat all deposits made in a Postal Savings Bank, Government Treasury or Sub-Treasury or any other Bank in accounts of the Grama Panchayat and all withdrawals from such account shall invariably be noted in the Cash Book of the Grama Panchayat under the heading "Bank."(b)No person employed in the business of Bank or 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.

## **156.**

[(1)] [Re-numbered by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] The cash book and the registers shall be strongly bound and pages shall be numbered and certified by the Sarpanch before being brought into use.(2)[ The Cash Book files, registers and all other records maintained in the office of the Grama Panchayat shall be properly maintained by the Secretary of the Grama Panchayat for the purpose of the Act and the rules made thereunder.] [Inserted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]

## **157.**

All corrections and alterations in the accounts shall be neatly made in red ink and attested by the Sarpanch. 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 or accounts of any description.

## **158.**

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 deposits in the Postal Savings Bank, Government Treasury or Sub-Treasury or any other Bank and the cash in hands of the Sarpanch and Secretary and the advances paid shall be submitted to Panchayat Samiti and the District Panchayat Officer. The Sarpanch shall after passing all the accounts by the Grama Panchayat, certify to that effect on the body of the Cash Book. The Panchayat Extension Officer shall scrutinise the accounts of the Grama Panchayat every month and bring to the notice of the proper authorities any discrepancy, irregularity, misappropriation or defalcation.

### **159. Annual accounts.**

- 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 shall be prepared in Form Nos. 40 and 41.

### **160. [ [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.]**

(1)The annual account together with the utilisation 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.(2)After the Grama Sasan records its approval under Sub-rule (1), the Sarpanch shall records a certificate on the body of the annual accounts or the utilisation 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.(3)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].

### **161. Stock and stores.**

- A stock account of receipt forms shall be kept in Form No. 42 in which all receipts and issues shall be posted.

### **162.**

Issues for the purpose of destruction shall also be recorded in this register. If any complete book of unused forms is returned it shall be entered in the stock register as a receipt.

### **163.**

A stock register of tools and plants shall be maintained in Form No 43.

### **164.**

All unserviceable tools and plants shall be disposed of with the sanction of the Sarpanch by public auction.

### **165.**

All entries and their disposal shall be initialled by the Sarpanch or in his absence such member of the Grama Panchayat as may be authorised in this behalf by a Resolution of the Grama Panchayat and shall be placed in the next meeting of the Grama Panchayat.

**166.**

The stock shall be verified half-yearly by the 30th June and the 31st December by such person as may be decided by the Grama Panchayat and the results of verification recorded in the Stock Book. Under no circumstances, the Sarpanch himself shall undertake the half-yearly stock verification.

**167. Loss of property.**

- Whenever any loss of money, stores or other property by embezzlement, theft, fire or otherwise is discovered, the Sarpanch or in his absence, the Secretary 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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], the District Panchayat Officer and the Collector.

**168.**

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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], 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 lost and punish the offender, if any. The submission of the report prescribed in these rules does not preclude the Sarpanch to take such further action as may be considered necessary.

**169.**

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 the sanction of the Director of Grama Panchayats and Examiner of Local Accounts.

**170.**

(1) 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. (2) Government may, suo motu or on receiving complaint from any party, direct special audit of the Grama Panchayat.

**171. Audit.**

- The audit of the accounts of every Grama Panchayat shall be arranged by the Director of Grama Panchayats and 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 thereunder.

**172.**

Audit of Grama Panchayat shall normally be taken up by the auditors appointed under the Act or by such person as may be authorised to act as auditor by the Director of Grama Panchayats and Examiner of Local Accounts.

**173.**

The audit report shall be submitted in the manner as may be directed by the Director of Grama Panchayats and Examiner of Local Accounts.

**174.**

No fee shall be charged to the Grama Panchayats towards audit fees notwithstanding the provisions contained in any other rules.

**175.**

On receipt of the audit reports in the Grama Panchayats, the Sarpanch 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.

**176.**

The Sarpanch shall deal promptly with the objection statement which is appended to the audit note.

**177.**

A compliance report to the audit report shall be submitted to the Examiner of Local Accounts or any other officer authorised in this behalf within 3 months of the date of receipt of the audit report.

**178.**

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.

**179.**

The audit register shall be maintained by every Grama Panchayat in Form No. 44.

## **180.**

The objections raised in the audit report and the report of compliance thereto shall be kept in a bound register and be produced for the information on the inspecting officers at the time of their visit.

## **181. Surcharge proceedings.**

- 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 or inspection report under Section 100 of the Act scrutinise them and if necessary issue a show-cause notice against the person held responsible in Form No. 45 in respect of the amount held under objection under Sub-section (2) of Section 9 of the Orissa Local Fund Audit Act, 1948. 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 through the Panchayat Extension Officer 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.

## **182.**

(1) The Surcharge order under Sub-section (3) of Section 9 of the Orissa Local Fund Audit Act, 1948 shall be issued in Form No. 46. (2) 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. 46 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. (3) 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.

## **183.**

(a) The amount to be recovered in accordance with the surcharge order passed in Form No. 46 shall be realised and immediately 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. (b) If any person held liable under Section 9 of the Orissa Local Fund Audit Act is not available or dead either before the issue of service of show-cause notice in Form No. 45 or before the issue of service of surcharge order in Form No. 46 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 in the manner prescribed under Section 10 of the Local Fund Audit Act.

**184.**

[\* \* \*]

**185.**

The Collector shall submit a half-yearly statement of the amount realised through surcharge proceedings, deposited into the Treasury and the amount paid into the Grama Fund to the Director of Grama Panchayats and Examiner of Local Accounts by the 31st October and the 30th April every year.

**186. Appeal.**

(a) Any person aggrieved by any surcharge order may prefer an appeal to such authority as the State Government may appoint in this behalf within the time-limit specified under Section 11 of the Orissa Local Fund Audit Act, 1948. The memorandum of appeal shall be presented in Form No. 47 enclosing a copy of the order appealed against. (b) No fees shall be charged for filing any appeal provided under the Local Fund Audit Act, 1948.

**187.**

If the memorandum of appeal is not in the specified form or if all 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.

**188.**

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.

**189.**

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.

**190.**

The Appellate Authority in disposing of any appeal under Section 11 of the Orissa Local Fund Audit Act, 1948 may dismiss, allow in whole or in part the appeal petition or set aside the surcharge order directing 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.



**191.**

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

**192.**

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 or Assistant Examiner of Local Accounts.

**193.**

The Appellate Authority shall furnish to the State Government information relating to the receipt, disposal and pendency of appeals as may be required from time to time.

**194.**

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 through the Panchayat Extension Officer on the 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 the presence of at least two witnesses who shall be persons residing in that village.

**195.**

The vouchers, registers and other forms prescribed shall be retained or weeded and destroyed as noted below after all audit objections for the concerning period have been settled :

Form	Period of retention
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 Advances	Permanent
Audit Reports and Audit Registers	10 years
Cheque registers (Form No. 42)	3 years
Resolution Book	Permanent
Stock Register of receipt forms	3 years

### **196. General.**

- In matters of details connected with the maintenance of account and audit the Grama Panchayat shall be guided by the instructions of the Director of Grama Panchayats and the Examiner of Local Accounts.

### **197. Collection of taxes, fees, tolls, rents, etc.**

- The Grama Panchayat shall appoint one or more persons as Tax Collectors to collect latrine or conservancy tax, fees, tolls, rents and rates, etc.

### **198. 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 instalments as the Grama Panchayat may decide and every such instalment shall be deemed 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.

### **199. Payment of instalment 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 instalment becomes due pay or tender such instalment to the Tax Collector. The Tax Collector shall grant a receipt in Form No. 27 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 28. A Demand and Collection Register shall be maintained in Form No. 29.

### **200. 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 shall prepare a list of the persons who have failed to pay their respective instalments 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 may be filed before the Sub-divisional Officer within fifteen days enclosing a copy of the bill.(3)A revision against the

decision of the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] 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] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.].

## **201. Issue of distress warrant.**

(1)After the publication of the list prescribed in Rule 200, the Secretary shall cause a notice of demand in Form No. 48 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 (Form No. 49) authorising any person as may be named therein to levy by distraint and sale of a sufficient portion of the movable property of the defaulter (except ploughs, seeds, grain, plough cattle and such cattle as may be necessary to 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) the amounts of his arrears together with a warrant fee of fifteen paise for each warrant and a distraint fee according to the sale prescribed in Sub-rule (2) of this rule.(2)For every distraint a fee shall be charged on the following scale:

Sums distrained for	Fees
Under Re. 1	Re. 0.25
Over Re. 1 and under Rs. 5	Re. 0.50
Over Rs. 5 and under Rs. 10	Re. 1.00
Over Rs. 10	Re. 1.00 for every part thereof

## **202. Manner of executing distress.**

- The person authorised by a distress warrant under Rule 201 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 and not more than five days from the time of the proclamation thereof.

## **203. Sale of property.**

(1)All property seized under Rule 202 shall be kept in the custody of the Secretary or such person authorised by him.(2)If the defaulter does not within the time announced by beat of drum under Rule 202 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 shall be present at every sale held under this rule.

## **204. Grant of receipt.**

- The person authorised to levy the tax by distraint and sale, shall, after the sale, grant the defaulter, 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 it may be credited to the Grama Fund and may be refunded to the owner after proper investigation if he presents his claim within one year from the date of deposit.

## **205. Distress warrant register.**

- A register of distress warrants issued and disposed of shall be maintained in Form No. 50 by each Grama Panchayat.

## **206. Objection to distress.**

- If any person whose name has been entered in the list of defaulters, disputes his liability to pay the amount mentioned in the list or 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.

## **207.**

If after issue of distress warrant under Rule 201 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.

## **208. Powers of inspection and supervision.**

- Subject to the provision of "the Orissa Panchayat Samiti and Zilla Parishad (Administration of Affairs of Panchayat Samiti) Rules, 1962," the Chairman of the Panchayat Samiti may inspect all registers, records and documents in possession and control of a Grama Panchayat.

## **209.**

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.

## **210.**

(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 of the Grama Panchayat to send a copy of such opinion recorded in the register to the Grama Panchayat Department, Collector/[Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] and Block Development Officer within two weeks from the date of entry in the register.(c)Inspection note of the Chairman of the Panchayat Samiti or the Member of Legislative Assembly and other inspecting officers shall on receipt be placed in the next meeting of the Grama Panchayat.

## **211. 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 Sarpanch, respectively. A copy of such order shall be sent to the State Government.

## **212.**

Establishment rules-Appointment of staff of the Grama Panchayat-(a) No person shall be appointed as Secretary of Grama Sasan except with the previous approval of the District Panchayat Officer:Provided that no person who has been dismissed from service of any Government or any local authority or who is convicted of any offence shall be appointed as Secretary of the Grama Sasan without the previous approval of the State Government.(b)No person shall be appointed as Secretary of the Grama Sasan unless he possesses the minimum of Matriculation or equivalent qualification:Provided that where no such person is available, a person who has passed the Middle English School Examination or any other examination of an equivalent standard may, with the previous approval of the District Panchayat Officer, be appointed as Secretary of the Grama Sasan.

## **213.**

(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 part time basis, it shall invite application 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 Employment Exchanges (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 shall select a person 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 under Rule 212. 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 remuneration proposed to be paid to the Secretary is reasonable 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 remuneration proposed to be paid is excessive the District Panchayat Officer may direct the Grama Panchayat to select another candidate in the prescribe^ manner or reconsider the remuneration 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 :Provided further that the persons who are in the offices of the Secretaries of the Grama Sasans shall be deemed to have been appointed under this rule.(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.

## 214.

[(a) The whole time Secretary of a Grama Panchayat shall be entitled to a consolidated monthly remuneration not exceeding [three hundred rupees] [Substituted vide Orissa Gazette Extraordinary No. 1947/14.11.1984.] as may be approved by the Grama Panchayat from the Grama Fund.(b)The part time Secretary of a Grama Panchayat shall be entitled to a consolidated monthly remuneration not exceeding one hundred rupees, as may be approved by the Grama Panchayat from the Grama Fund.(c)The Secretary of a Grama Panchayat whether whole time or part time, shall be entitled to travelling and daily allowances at the following rates, namely :(1)Travelling 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 five rupees for halt for every twenty-four hours or part thereof :Provided that no travelling or daily allowance shall be paid if the place visited is within eight kilometres of the headquarters of the Grama Sasan.](d)The Sarpanch of the Grama Panchayat shall have the 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 Sarpanch shall entrust the work of the Secretary to a Ward Member 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. The Grama Panchayat shall have the power to appoint temporarily a substitute in place of Secretary when he proceeds on leave or remains absent continuously for a period exceeding thirty days due to suspension or otherwise. Where the Secretary remains on leave for a period exceeding six months and/or remains absent from duty without proper authority, it should be deemed that his services have been terminated with effect from the expiry of the period of six months' leave and/or the date of unauthorised absence and under such event a new Secretary shall be appointed in the prescribed manner.(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 fifty-eight years. The service book and the confidential character roll shall be maintained for the Secretary of the Grama Sasan in the form prescribed under the Orissa Service Code. The Block Development 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 Block Development Officer. The Sarpanch shall record his annual remarks about the work and conduct of the Secretary in the form prescribed in the Orissa Service Code and shall forward the same to the Block Development Officer 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 it deems fit within a period of three months from the date of receipt of such communication.

## 215.

(a) 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 valuables 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; or (v) National Defence 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 instalments by reduction of 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 Sarpanch or security in immovable property not less than double the amount of security required in cash shall be taken. In later case, the Sarpanch 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.

## 216.

(a) The Grama Panchayat may remove the Secretary of the Grama Sasan from services if he wilfully omits or refuses to carry out the duties and functions entrusted to him under the provisions of the Orissa Grama Panchayats Act, 1964 and the rules or orders made thereunder abuses the powers, rights and privileges vested in him or acts in a manner prejudicial to the interest of the Grama Sasan 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 a 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 Grama Panchayat shall take a decision in the matter after having considered the explanation of the Secretary, if any, and having heard him, if he has so desired and thereafter may remove him. (b) The Grama Panchayat may suspend from office of the Secretary of the Grama Sasan pending disposal of the proceedings against him under this rule or if he has been detained in prison during trial, 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.

**217.**

Notwithstanding anything contained in the rules, the State Government may by special or general order direct any public servant to act as Secretary to any Grama Panchayat.

**218.**

Subject to the provision in the budget the Grama Panchayat may, from time to time, by resolution, create new post or abolish any existing post and determine the salary to be paid to the holder of the newly credited post.

**219.**

The Grama Panchayat may with the previous approval of the District Panchayat Officer appoint 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 purposes of the Orissa Grama Panchayats Act, 1964 and the rules made thereunder.

**220.**

On receipt of proposals of the Grama Panchayat for appointment of its staff, District Panchayat Officer after considering the said proposals may approve the same with such modifications as he thinks fit in consideration of the justification for the proposed staff and the capacity of the Grama Panchayat to maintain the same.

**221.**

The Grama Panchayat shall decide the salaries and allowances to be paid to its staff and the expenditure relating to the cost of establishment of the Grama Sasan shall be met from the Grama Fund ; 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.

**222.**

The Tax Collector shall discharge the duties assigned to him under Rule 197.



## **223.**

Security shall be taken from the Tax Collector, if any employed by the Grama Panchayat according to the same manner and procedure as laid down under Rule 215. Rules of business

## **224. 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 woman member shall be allowed to participate in the meetings or interfere in the day to day business of the Grama Panchayat.] [Inserted vide Orissa Gazette Extraordinary No. 2278 dated 12.12.2002-SRO No. 981/ 2002.]

## **225.**

Every Grama Panchayat shall meet at least once in every month and the date of such meeting shall be held at a fixed date decided by it in a meeting : Provided that when for any reason it is not possible to hold a meeting on the date of fixed, it shall be held on a day within fifteen days from the date fixed as will be decided by the Sarpanch.

## **226.**

(i) 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 members who have signed the requisition may report the fact to the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] who shall thereupon call the meeting within seven days from receipt of the report. (ii) The Collector or any other Officer empowered by Government may requisition and call for special meetings of the Grama Panchayat. The Secretary after receiving such requisition shall issue notice for a meeting of the Grama Panchayat.

## **227. Notice of meetings.**

(1) At least seven clear days' notice of ordinary meeting of Grama Panchayat shall be given. (2) A copy of the notice shall be forwarded to the concerned Block Development Officer.

## **228.**

(i) The notice of the meeting of the Grama Panchayat shall be served on every member. (ii) The Secretary after taking approval of the Sarpanch shall circulate the notice in a Notice Book which shall be signed by each of the Ward Members ; Provided that on the failure, neglect or refusal by the Secretary to circulate the notice of the meeting on the members, the Sarpanch shall cause the notice

to be served in any other manner.(iii)In case of absence of any Ward Member, the notice shall be sent to him under certificate of posting.(iv)Accidental failure of service of notice in any member shall not invalidate the proceedings of any meeting.

## **229.**

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.

## **230. 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 shall adjourn the meeting until such other day as he thinks fit, of which not less than three clear days' notice shall be given as prescribed in Rule 228. At such adjourned meeting the members present, whatever their number may be shall form the quorum.

## **231.**

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.

## **232.**

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 shall place before the meeting a report indicating the letters received and issued and business transacted since the last meeting for the information of all members;  
(d)A progress report on each development work 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 as required by Rules 53 and 61;  
(e)Accounts and statements as required by Rule 158 shall be considered, Verified and passed;  
(f)Demand, Collection and Balance position of Grama Panchayat dues shall be considered and action to be taken for realisation 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 as required by Rule 262;  
(i)Expenditure required to be met shall be considered and approved as provided under Rule 144;  
(j)Receipts and expenditure up to the date of meeting be verified with approved budget figures and the position be discussed;  
(k)Programme for management of properties vested or transferred to Grama Panchayats and whether auction purchaser is complying with the terms of agreement be discussed;  
(l)Tendency of Utilisation 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 Sarpanch requested to inform the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.];(o)Any other business set forth in the notice given under Rule 229 shall be considered.

**233.**

At a special meeting only the business for which the meeting was called shall be considered.

**234.**

Notwithstanding anything contained in Rules 229 and 232 it shall be competent for the Grama Panchayat at a meeting to transact any business other than that set forth in the notice under Rule 229 if the majority of the members present agree to do so.

**235.**

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.

**236.**

No resolution or question shall however be admissible which does not comply with the following conditions, namely : (1)It shall be clearly and precisely expressed and shall raise a definite issue;(2)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;(3)It shall refer and have direct bearing to the discretionary and obligatory functions of the Grama Panchayats under the Act.

**237.**

The question shall be strictly confined to the administration of the Grama Panchayat.

**238.**

Every motion or amendment duly moved shall be seconded and until seconded no debate thereon shall take place.

**239.**

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.

**240.**

The President of the meeting may for reasons to be recorded in writing and entered 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 a 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 and the decision of the President shall be final.

**241.**

After a motion has been moved and seconded, an amendment may be moved at any stage of the debate thereon.

**242.**

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.

**243.**

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.

**244. 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.

**245.**

Unless passed by a majority of two-third of the members no subject once finally disposed of can be altered within six months.

**246.**

The business in the meetings shall be transacted and the minutes of proceedings shall be recorded in Oriya.

## 247.

Minutes of proceedings shall be entered by the Secretary 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 the absence of the Secretary, the Sarpanch shall take necessary steps for proper recording of the proceedings.

## 247A.

The Secretary and in this absence the Sarpanch shall send a copy of the proceedings to the concerned Block Development Officer and [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] within 7 days from the date of the meeting.

## 248.

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.

## 249. Formation of Committees.

- A Grama Panchayat may by resolution establish Committees for each group of subjects mentioned under Column (1) of the Table below which shall go by the designation noted against each in Column (2) thereof :Table

(1)	(2)
Planning, Finance and Budget	Functional Committee (i)
Agriculture, Minor Irrigation, Co-operation Industries and other Allied Schemes	Functional Committee (ii)
Education, Health and Sanitation including Rural Water-Supply	Functional Committee (iii)
Welfare of Weaker Sections of Society	Functional Committee (iv)
Communication and Works	Functional Committee (v)

**250.**

In addition to the five Functional Committees referred to in Rule 249 a Grama Panchayat may constitute Committee on any subject or subjects which do not find place in the said Functional Committees and this additional Committee shall go by designation Functional Committee (vi).

**251.**

Each Functional Committee other than Functional Committee (iv) shall consist of ordinarily five members to form the Grama Panchayat including Sarpanch, two to be nominated by the Grama Panchayat by a resolution from Grama Sabha and one outsider who is specially fitted to advise the Committee. The members of the Committee shall hold office for one year only and shall be eligible for reappointment.

**252.**

The Extension Officer and the village level workers may be official members for each such Committee without any power to vote.

**253.**

In case of the Functional Committee (iv) the existing members of the Scheduled Castes or Tribes, if any of the Grama Panchayat shall be members subject to the limit of five in the membership of the Committee.

**254.**

The Sarpanch shall be the ex officio Chairman of each Functional Committee. If the Chairman is not present in any meeting of the Committee the members present shall elect one from amongst themselves to be the Chairman.

**255.**

The Secretary of the Grama Panchayat shall be the Secretary of each Functional Committee. He shall record the proceedings of the meetings in a proceeding book.

**256.**

A person may be a member of one or more of the Functional Committees.

**257.**

The procedure for calling a meeting of each Functional Committee shall be the same as provided for calling a meeting of the Grama Panchayat.

**258.**

The quorum of a meeting of a Committee shall be three members. If meeting is adjourned for want of quorum, the adjourned meeting shall not require a quorum.

**259.**

Every question at a meeting of the Committee shall be determined by majority of votes of the members present. In case of equal division of votes, the Chairman shall have a second or casting vote.

**260.**

The Committee shall exercise such powers as may be delegated to it by the Grama Panchayat and shall be subject to the general control of the Grama Panchayat.

**261.**

If any member fails to attend three consecutive meetings of any Committee without sufficient cause he shall cease to be a member of such Committee and the Grama Panchayat shall appoint another member in his place.

**262.**

Proceedings of each Committee shall be read before a meeting of the Grama Panchayat which may revise any decision of a Committee as it deems fit.

**263. Joint Committees.**

- Two or more Grama Panchayats may, with the approval of the Collector join in constituting a Joint Committee for any purpose in which they are jointly interested for any matter for which they are jointly responsible.

**264.**

A Joint Committee shall consist of equal number of members from each Grama Panchayat. They may co-opted persons who are residents of the local area of the concerned Grama Panchayat and who in their opinion, possess special qualifications for serving on such committees; provided that

the number of such persons shall not exceed one-third of the total numbers of members of Joint Committee.

**265.**

The total number of members in a Joint Committee shall not exceed ten.

**266.**

The members of a Joint Committee shall be elected by their respective Grama Panchayats.

**267.**

The Chairman of the Joint Committee shall be elected by the members constituting a Joint Committee excluding the co-opted members. The term of the office of the members shall ordinarily be one year.

**268.**

The procedure regarding the conduct of business of Joint Committee shall be the same as that prescribed for Standing Committees.

**269.**

If there is a vacancy of memberships in the Joint Committee the concerned Grama Panchayat shall elect another member of the Grama Panchayat to fill in the vacancy.

**270.**

If there is any dispute regarding the election of a member or Chairman of the Joint Committee the decision of the Collector shall be final.

**271. Compounding rules.**

- All offences against the Act or any rule or bye-law made thereunder may be compounded by the Grama Panchayat either before or after institution of proceedings in the Court.

**272.**

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. The Court may accept the composition in terms of the petition. The composition of an offence shall have the effect of acquittal of the offending party.



**273.**

The compounding fee, if any, payable by the offender shall be as agreed to between the Grama Panchayat and the offender. These shall cover the value of loss or damage, if any, caused to the Grama Panchayat and expenses, if any, incurred in connection with the abatement of the offence and shall also include the expenses in filing a prosecution before a Court, if the composition is effected after the institution of proceedings in a Court.

**274.**

Any person aggrieved by an order of the Grama Panchayat under Sub-section (1) of Section 147 may prefer an appeal to the Collector within fifteen days of such order enclosing a copy of it.

**275.**

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 Oriya 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.

**276.**

The Grama Panchayat shall also cause a public proclamation to be made throughout the local area within its jurisdiction by beat of 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.

**277.**

The Grama Panchayat shall before making such bye-laws consider any objection or suggestion which may be received by it from any person with respect to the said draft before the date so specified.

**278.**

The bye-laws so made by the Grama shall be forwarded to the State Government through the Collector for approval of the State Government.

**279.**

After approval of the State Government is communicated to the Grama Panchayat, such bye-laws in Oriya 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-laws so made shall come into effect on and from the date of such publication,

## **280.**

Prescribed authority-(a) The Collector shall be the prescribed authority for the purposes of Section 129 of the Act.(b)The State Government shall be the prescribed authority for the purpose of Section 49 of the Act.

## **281. Miscellaneous.**

- Whoever contravenes any of the provisions of this rule or any other rule framed under the Orissa Grama Panchayats Act, 1964 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 of the other provisions of the Act or rules be on conviction punishable with fine which may extend to ten rupees and when the contravention or non-compliance is a continuing one with a further fine which may extend to one rupee for every day after the date of the first conviction during which an offender is proved to have persisted in committing the offence.

### **281A. [ [Inserted vide Orissa Gazette Extraordinary No. 1549/17.11.1980.]**

All the prescribed registers and forms to be maintained by Grama Panchayat and Adalti Panchayat shall be printed by the Director, Printing, Stationery and Publication of the Government Press on the authority of the District Magistrate who shall be the indenting officer for such forms and registers.]

## **282. Annual administration report on working of Grama Panchayats.**

- The Grama Panchayat shall after the close of each financial year, submit the annual administration report on the working of the Grama Panchayat, after its approval in Panchayat meeting, to the Panchayat Samiti by the 15th May of the following year.

## **283.**

The Panchayat Samiti shall compile the annual administration report submitted by respective Grama Panchayats and submit the consolidated report to the [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] by the 15th of June.

## **284.**

The [Sub-Collector] [Substituted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] shall compile the annual administration report on working of Grama Panchayat of his area and submit to the Collector by the 15th of July.

**286.**

**2. The tenderer should note that the works will have to be completed within months 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 tendered 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 same 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 in case he declines to sign the agreement or contact or deposit the initial security within seven days of being called upon 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 of discrepancy between words and figures the words shall prevail and in the case of discrepancy between unit rates and totals the units rate 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, initialling, 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 his 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. 0.50 paise for each empty cement bag and Rs. 5.00 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.**

**11. The (Name of Institution) will not however after acceptance of contract rate, pay any extra charges for load 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, mark level pillars, profiles and benchings and levelling 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 work in addition to those mentioned in Clause 18 and contractor shall use such materials without any controversy of dispute on that account. The rates of such materials will be at the stock issue rates fixed by..... (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 rate 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.....(Name of Institution).**

**17. The selected contractor may take delivery of departmental supply of materials according to his need for the work issued by the [Sub-Collector] [Substituted by S.R.O.No. 48/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.], The contractor shall make all arrangement for proper storage of materials but no cost for raising shed for the storage of materials and pay of watchmen, etc., will be borne by the Department.**

**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 Shri.....per each setOn payment.....Date.....Vide.....

Serial No.	Item of work	Unit in word	Estimated quantity	Rate
Rs.P.	in words			

Form No. 4[See Rule 34]Contract deed for execution of works of Grama PanchayatsI/We hereby, tender for the execution for the (name of the Grama Panchayat, police-station, etc :..) of the work specified in the underwritten memorandum at the rates specified therein within a period of years months from the date of written order to commence and in accordance in all respects with the specifications, designs, drawings and other documents;.Memorandum

- |   |     |
|---|-----|
| (a) Name of work  | Rs. |
| (b) Estimated cost  | Rs. |
| (c) Earnest money (1 per cent of the tendered amount)   | Rs. |
| (d) Initial security deposit (including earnest money) to be deposited before the commencement of the work (2 per cent of the tendered amount)  | Rs. |
| (e) Percentage to be deducted from for "A" class billsRs. 5% (Rupees five per cent) and Rs. 3%, (Rupees three 'percent) 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 far as applicable, or in default thereto forfeit and pay to the..... (Name of Institution) the sum of money mentioned in the said conditions. Dated, the.....day.....of.....20Signature of ContractorWitness.....Address'.....Occupation.....The above tender is hereby accepted by me on behalf of the (name of the Institution).....Dated, the.....day of.....20Signature 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 therefrom, or from any sums which may be due or may become due to the contractor by (Name of Institution).....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 part thereof.

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 ☐ 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.....(Name of Institution) 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 as the Engineer-in-charge on behalf of the.....(Name of Institution) 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 it 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 countersignature 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. Clause 7 - The final bill shall be prepared by the office of the.....(Name of Institution) 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..... (Name of Institution) or if it is required that the contractor shall use certain store to be provided by the.....(Name of Institution) 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 ..... (Name of Institution) 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 developmental 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 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 in 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, make or cause to be made copies of the specification, and 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 alteration 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 of 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 therefor. 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. Clause 12 - It at any time after the commencement of the work the.....(Name of the Institution) 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 has any claim for compensation by reason of alteration having been made in the original specification, drawing, designs and instruction shall 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 unsound, imperfect or materials used therein are of inferior quality or otherwise not in accordance with the contract, the contractor shall on demand in writing from the.....(Name of the Institution) specifying of the items complained of notwithstanding that the same may have been passed certified or paid forthwith rectify or remove or re-execute such work so specified in whole or in part and in the event of his failure to do so within a period to be specified by the..... (Name of the Institution) 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, the 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 six 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.....(Name of the Institution) 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 ..... (Name of the Institutions). It will be open to the.....(Name of the institution) 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 the wages not less than the wages paid for similar work in the neighbourhood. The Engineer-in-charge shall have the right to enquire into and decide any complaint 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 neighbourhood. 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 than the wages paid for similar work in the neighbourhood. 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 whom 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 'he f'm shall be forthwith notified by the contractor to the Engineer-in-charge for his information. 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.....(Name of the Institutions) 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 therefor actually performed under the contract. 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, instruction, order for these conditions or otherwise concerning 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. Clause 21 - The.....(Name of the Institutions) shall be entitled to recover in full from the contractor any amount that the .....(Name of the institutions) 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 contracts. 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 sales 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 Government.

Witness Contractor

**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
(1)	(2)	(3)
	Unit	Rs. P.

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 Engineer

Form No. 5[See Rules 43, 133, 137]Miscellaneous receipt(Original).....Grama Panchayat.....Panchayat SamitiNumber..... Date.....Received from.....On account of.....Rupees (in words).....In (Figures) Rs.....Credited to the Grama Fund on.....SecretaryForm No. 6[See Rule 58]Advance Register of..... Grama Panchayat.....Name of Contractor.....

Advance made Advance recovered

Date	Purpose	Number of vouchers	Amount	Total	Date	Whether in cash or by works	Number of Bill	Amount	Total	Debit or credit balance after each transaction
1	2	3	4	5	6	7	8	9	10	11

Form No. 7[See Rule 70]Form to issue licence for establishing private market under Section 59 of the Orissa Grama Panchayat Act, 1964

Name of applicant and place of abode	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 licence is annual or temporary	Sanitation of the place of market area or building
1	2	3	4	5	6

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 licence is granted	Period for which licence is to continue in force
7	8	9	10	11

Sarpanch Date..... Grama Panchayat

Form No. 8[See Rules 74, 75, 76]Birth Registration Book Name of the Village/Grama Panchayat.....Name of the Block..... Name of the district

Born	Registration Serial No.*	Name of child, if any	Name of the father with address	Address of the household where birth occurred	Sex*	Religion	Name of the village where birth occurred	Name and signature or thumb impression of the Registrar	Signature of Registrar with date and remarks, if any	
Live	Dead	Live birth	Still birth	Date of birth*	Male	Female				
1(a)	1(b)	2(a)	2(b)	3	4	5	6	7(a)	7(b)	8 9* 10 11

Columns to be copied out in the statistical return(For rural area only)Form No. 9[See Rules 74, 75, 76]Name of the Village/Grama Panchayat

Sex\*

Grama Panchayats Rules, 1968

Registration Serial No.*	Date of death*	Name of the deceased with address	Name of father/husband	Address of the household where death occurred	
Male	Female				
1	2	3	4	5	6(a) 6(b)
Age at death*	One year and above	Religion*	Cause of death*	Name and signature or thumb impression of the Registrar	Signature of the Registrar with date and remarks, if any
If below one year					
Days	Months				
7(a)	7(b)	7(c)	8	9	10 11

\*Columns to be copied out in the statistical return. Form No. 10 [See Rules 74, 75, 76] Name of the Village/Grama Panchayat..... Name of the Block..... Name of the district.....

Serial No.	Date of marriage	Name of the village where marriage occurred	Name of the bridegroom with father's name and address	Age of the bridegroom	Name of the bride with father's name and address	Age of the bride	Religion of bridegroom and bride	Occupation of the bridegroom
1	2	3	4	5	6	7	8	9

Form No. 11 [See Rules 74 and 75] Weekly report of Cholera/Smallpox in ..... village for the week ending.....

Date of occurrence (From Sunday to Saturday)	Cholera	Smallpox
Attacks	Deaths	Attacks Deaths
1	2	3 4 5

Signature..... Designation..... Form No. 13 [See Rule 76] Epidemic Register Cholera/Smallpox

Serial No.	Name of the village affected	Population of village	Date of onset	Date of information sent	Date of visit of the Sanitary Inspector/ D.H.O.	Date of incidence	Attacks	Deaths

1 2 3 4 5 6 7 8 9

Form No. 14[See Rule 77]Monthly Birth Return Form(For rural area only)Name of the Grama Panchayat.....Name of the Block.....Name of the District.....Live Births

Registration Serial No. Date of birth Sex Religion Name of the village where birth occurred

Male

Female

1

2

3

4

5

6

### Still Births

(1) Whether Recorders have been giving their registration NoteBooks to the Registrar by the 10th of every month : Yes/No.\*

(2) Whether the Registrar has been regularly checking completenessof recording births and deaths during his visit to villagers : Yes/No.\*

(3) Whether review of registered events has been made-

(a) by the 20th of the months ? Yes/No.\*

(b) whether the Sarpanch has instructed the defaulters tohandover the Note Books regularly ? Yes/No.\*

Total number of villages.....Number of villages for which information is included above.....Number of villages for which no birth is reported.....Form No. 15[See Rule

77]Monthly death return form(For Rural area only)Name of the Grama

Panchayat.....Name of the Block.....Name of the district.....

Registration Serial No.	Date of birth	Sex	As at death	One year and above	Religion	Cause of death	Name of the village where death occurred
----------------------------	------------------	-----	----------------	-----------------------	----------	-------------------	--

If below one  
year

Male

Female

Days Months

1

2

3(a)

3(b)

4(a)

4(b)

4(c)

5

6 7

\*Strike out whichever is not applicable

(1) Whether Recorders have been giving their registration NoteBook to the Registrar by the 10th of every month ? Yes/No.\*

(2) Whether the Registrar has been regularly checking completenessof recording births and death during his visit to villages ? Yes/No.\*

(3) Whether review of registered events has been made-

(a) by the 20th of the month ? Yes/No.\*

(b) whether the Sarpanch has instructed the defaulters tohandover the Note Books regularly ? Yes/No.\*

Total number of villages.....Number of villages for which information is included above.....Number of villages for which no death is reported.....Form No. 16[See Rule

77]Monthly marriage return form(For rural areas only)Name of the Grama Panchayat .....

Name of the Block.....Name of the district .....

Registration Serial No. Date of marriage Age Religion Remarks

Bridegroom

Bride

1

2

3

4

5

6

Form No. 17[See Rule 77]Grama Panchayat....Weekly report of Cholera/Smallpox in village for the week ending....

Name of the affected village Population of the village Cholera Smallpox

Attacks

Deaths

Attacks

Deaths

1

2

3

4

5 6

Signature....Designation\* Strike out whichever is not applicable.Form No. 18[See Rule 87]Name of the Grama Panchayat.....Name of the

Block.....Name of the

Sub-division.....

Description of the property	Location	Whether directly managed by Grama Panchayat or leased	Income of previous three years	Reasons for 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'Form of agreement for lease of marketThis agreement is made on.....day of 20 between the Sarpanch of the I Grama Panchayat in the district of.....representing Grama Sasan (hereinafter called "Lessor") of the one part and Sri..... 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 Grama Sasan is 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 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 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 instalments 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) That the lessee shall not 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 shopkeepers to erect structures in the hat area to hold permanent shops there. (11) That the lessee shall permit the lessor 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 therefor 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 instalment 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 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 the security deposit and the balance if any as arrears of land revenue as per Section 102 (7) of Orissa Grama Panchayats Act, 1964: Provided further that on such revocation the lessor shall have a lien on all the belongings 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 lessor and the lessee in respect of the interpretation, conduct or performance of any terms and conditions of 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 2

Witness

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

Form 'B' Form of agreement for lease of Ferry Ghat This agreement is made on the.....day of.....20....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.....the Grama Sasan is empowered to levy fees, tolls on the ferry ghat at..... in the district of.....on the river.....or 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 loans above-named feeryghat for a period years from on the terms and conditions specified below : (1) The lessee has paid the full amount of the bid of per cent of the bid amount and shall pay Rs.....towards the balance of fees in instalments as follows ;

Date of payment 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 instalment 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 Orissa Grama Panchayats 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.

## of Rates

Witnesses Signature of

1. 1. The Lessor
2. 2. The Lessee

Form 'C' Form of agreement for lease of fishery right This agreement is made on day of.....20  
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 Tarx/Nainjori/Stream/.....or 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.....years 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 instalments as follows :**

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;1  
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 on 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 Orissa Grama Panchayats 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 terms of this, agreement or with regard to the claims the same shall be referred to the Collector of the district whose decision in thereafter 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 Signature of

1. 1. The Lessor
2. 2. The Leasee

Form 'D' Form of agreement for lease of orchards This agreement is made on ..... day of ..... 20..... between the Sarpanch of ..... 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 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 the Orchards named..... (the details 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 instalments 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 the 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 on which the fruit-bearing trees have 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 lessee shall not be entitled to cut down the branches of trees or the trees nor shall he 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 Orissa Grama Panchayats Act, 1964.**

**9. That any dispute arising between the lessor and the lessee in respect of the interpretation, conduct or performance of any term or 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 whereof the parties hereto have signed this agreement on the dates respectively mentioned under their signatures.

## Schedule 4

Witnesses Signature of

1. 1. The Lessor
2. 2. The Lessee

Form 'E' Form of agreement for lease of.....This agreement is made on.....day of.....20....between the Sarpanch of the..... Grama Panchayat in the district of representing Grama Sasan (hereinafter called the "Lessor") of the one part and Shri.....son of.....aged.....years by caste.....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 let out.....or to.....the same by public auctions ;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.
- 3.

Other Conditions

**2. In default of payment of any instalment 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 arrears 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 of 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 whereof the parties hereto have signed this deed on the dates respectively mentioned under their signature.

Witnesses

1.            1. Signature of the Lessor
2.            2. Signature of the Leasee

Form 'F' Form of agreement for lease of.....on negotiation basis This agreement is made on ..... day of ..... 20.....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/..... per cent of the lease value and shall pay Rs..... towards the balance in instalments as follows :**

Date of payment    Amount in rupees  
Other Condition

**2. In default of payment of any instalment 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.

Witnesses

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

Form No. 19[See Rule 91]

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

Form No. 20[See Rule 94]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
1	2	3	4	5	6	7

Amount for which the property leased out	Period for which leased out	Income from the	Remarks
Previous year	Second preceding year	Third preceding year	
8	9	10	11 12 13

Form No. 21[See Rule 96]Register of properties transferred to the Grama Panchayat

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. 22[See Rule 104]Application form.....Grama Sasan for a loan of Rs.....for.....

The work or works for which the loan is required and the estimates of the cost thereof	The amount which it is proposed to borrow	The fund or funds on the security of which it is proposed to borrow	The law or laws under which the said fund or funds is or are derived, received or held	If the application is for a non-Government loan, the rate of interest at which it is proposed to borrow
1	2	3	4	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	The number of instalments in which the loan is proposed to be taken and the amount of each instalment	The number of instalments in which the Grama Sasan undertakes to repay the loan and the amount of such instalment	Whether any loan was taken by the Grama Sasan previously for the same purpose and if so, the date and the amount of such loan
6	7	8	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, thereasons for the same	Financial position of local body	The normal Surplus which may be expected in future
---	----------------------------------	--

Revenue details for each of the preceding three years	Expenditure details for each of the preceding three years
---	---

Source from which the revenue is derived	Amount	Objects on which the expenditure is incurred	Amount	14 15(a)
10	11	12	13	

Particulars of loans taken by the Grama Sasan

Remarks

Principal Interest Principal Interest

Date of borrowing (b)	Amount borrowed (c)	Amount paid (d)	Amount of outstanding (e)	Purpose of loan 16	17	18	19	20	21
--------------------------	------------------------	--------------------	------------------------------	-----------------------	----	----	----	----	----

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

applicationDate.....Signature of the Sarpanch.....Name of the Grama

Sasan.....Name of the Panchayat

Samiti.....District.....Form No. 23[See Rule 116]Loan

ledger of ..... district for.....Scheme

Name of the Grama Sanctioned Order No.....

Panchayat Amount- Dated Dated.....

Name of the Panchayat Samiti 1st Instalment Rs.... Date on which instalment due

Name of the Sub-division 2nd Instalment Rs.... No. and amount of instalment

3rd Instalment Rs..... T.V.No..... No.....Rs.....

Rate of interest .....

Total loan

Repayment

Due for collection	Amount repaid	Amount adjusted out of excess payment								
Year	Principal	Interest	Penal Interest	Total	Treasury Challan No.	Date	Principal	Interest	Penal interest	
1	2	3	4	5	6	7	8	9	10	11

Repayment

Total repayment	Overdue	Penal interest charged	Excess payment, if any	Initial of the Drawing and Disbursing Officer	Remarks
Principal	Interest	Penal Interest	Principal	Interest	Penal Interest
12	13	14	15	16	17
					18 19 20 21

Form No. 24[See Rule 116]Statement of payment of and recovery of Grama Panchayat Loans in the district of.....for the month of.....



Sl. No.	Name of the Scheme	Total amount of loan sanctioned up to the end of the preceding financial year (31.3.20...)	Amount drawn during the month	Amount sanctioned during the year up to the end of the month	Amount outstanding upto the end of the previous month
Principal	Interest				
1	2	3	4	5	6
					7
Amount due for recovery during the month	Amount actually recovered during the month	Total amount outstanding at the end of the month	Remarks		
Principal	Interest	Principal	Interest	Principal	Interest
8	9	10	11	12	13
					14

Certified that the information furnished above has been verified with the Treasury figures District Panchayat Officer..... District Form No. 25 [See Rules 119 and 127] Budget estimate of..... Grama Panchayat for (year)

Name of police-station Sub-division District

Income

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	...	...	...
(5) Miscellaneous receipts	...	...	...
II. Education-			
(1) Fees from schools	...	...	...
(2) Contribution from other local bodies	...	...	...
(3) Contribution from Government	...	...	...
(4) Library receipts	...	...	...
(5) Other receipts	...	...	...
III. Medical and Public Health-			
(1) Sale of Rubbish, etc.	...	...	...

(2) Fees from fairs and festivals	...	...	...
(3) Other receipts	...	...	...
IV. Communications-			
(1) Income from Ferries and Ghats	...	...	...
(2) Fees from Saraits and Dharmasalas	...	...	...
(3) Grants	...	...	...
(4) Contributions	...	...	...
V. 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	...	...	...
VI. Receipts from Adalti Panchayat-			
(1) Civil suits	...	...	...
(2) Criminal cases	...	...	...
(3) Other receipts	...	...	...
VII. Receipts from property-			
(1) Rent of buildings and lands	...	...	...
(2) Lease of immovable property	...	...	...
(3) Rent and other proceeds for Government	...	...	...
property	...	...	...
(4) Receipts for private property	...	...	...
VIII. Extraordinary and debt-			
(1) Loans	...	...	...

(2) Deposit	...	...	...
(3) Advances	...	...	...
IX. Opening balance-			
Grand Total :	...	...	...
Expenditure			
I. Management-			
(a) General Establishment-	...	...	...
(1) Salaries and allowances	...	...	...
(2) Contributory pension	...	...	...
(3) Contribution to ProvidentFund	...	...	...
(b) Contingencies	...	...	...
(c) Law charges	...	...	...
II. Education-			
(1) Establishment	...	...	...
(2) Contingencies	...	...	...
(3) Miscellaneous	...	...	...
III. Medical and Public Health-			
(1) Pay of establishment	...	...	...
(2) Contingencies	...	...	...
(3) Fairs and festivals	...	...	...
(4) Burial and burning ghats	...	...	...
(5) Water supply and drainage	...	...	...
IV. Public Works-			
(1) Construction	...	...	...
(2) Repairs	...	...	...
(3) Establishment	...	...	...
(4) Contingencies	...	...	...
(5) Tools and Plants	...	...	...
(6) Miscellaneous	...	...	...
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. Adalti Panchayat-			
(1) Establishment	...	...	...
(2) Contingencies	...	...	...
(3) Miscellaneous	...	...	...
VII. Extraordinary and debts-			
(1) Repayment of loans	...	...	...
(2) Deposit	...	...	...
(3) Other advances	...	...	...
VIII. Closing balance			
Grand Total :	...	...	...

Form No. 26[See Rule 120]First/Second Budget of the Panchayat for the year receipt/payment

Sl. 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. 27[See Rules 132, 137, 138 and 199]Tax Receipts of.....Grama Panchayat

Number of Receipt Demand No.

Name of assessee

Particulars of amount paid

Current Arrear

Latrine or conservancy tax

Lighting rate

Drainage fee

Water rate

Other dues if any (to be specified)

Warrant fee

Distrain fee

Total:

Date .....Signature of Tax CollectorForm No. 28[See Rules 136, 137 and 199]Daily Collection

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

Block.....Sub-division.....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. 29[See Rules 138 and 199]Demand and Collection Register of the .....Grama Panchayat for the year.....Name of the Block  
.....Sub-Division.....District.....

Serial No. in the assessment list    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					
Arrear	Current	Latrine or conservancy tax	Lighting rate	Drainage fees	Water rate	Other dues	
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

(Second half year)                      Remission    Balance                      Remarks

Latrine or conservancy tax    Lighting rate    Drainage fees    Water rate    Other dues    Total

28 29 30 31 32 33 34 35 36

Form No. 30[See Rule 138]Register of demands of the.....Grama Panchayat for the year.....Name of the Block..... Sub-division..... District.....

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. 31[See Rule 139]Register of cheques received by.....Grama Panchayat.....Name of the Block.....Sub-division .....District.....

Date of receipt of the cheque	From whom received	Number and date of the cheque	Amount	Date of encashment	Remarks
1	2	3	4	5	6

Form No. 32(See Rule 140)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 utilised during the year	Unspent balance at the end of the year	Date of submission of utilisation certificate	Remarks
Amount	Date	No.	Date						
1	2	3	4	5	6	7	8	9	10 11 12

Form No. 33[See Rule 142]Loan Register of.....Grama PanchayatFor the year.....Panchayat Samiti.....Sub-division.....District.....

Purpose for which loan is taken	Unspent balance, if any, from previous year	Receipt during the year	Sanction n G.O.No.	Rate of interest	Period of payment	Amount of instalment
Date	Amount	No.	Date	Principal	Interest	
1	2	3	4	5	6	7 8 9 10

Total of Column 2 plus 4	Expenditure during the year	Balance available at the end of the year	Repayment	Balance outstanding	Remarks
Towards principal	Towards interest				
Amount	Date	Amount	Date	Principal	Interest
11	12	13	14	15	16 17 18 19 20

Form No. 34[See Rule 148]ToThe 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 utilised for  
 the purpose for which it is sanctioned;(b)the grant shall be utilised within the time-limit prescribed  
 for the purpose;(c)necessary utilisation 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 required;(f)terms and conditions  
 prescribed shall be followed strictly and in accordance with the provisions of the Orissa Grama  
 Panchayat Act and the rules framed thereunder.

Date..... Signature of the Applicant

Place..... Designation

Form No. 35[See Rule 148]OrderIn pursuance of rule.....of the Orissa Grama Panchayat Rules,  
 I 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 utilisation of the  
 amount is subject to the following terms and conditions:

**1. The money shall be utilised 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 instalment shall be sanctioned unless the previous amount is fully utilised and utilisation certificate furnished.**

**3. Utilisation certificate in respect of the grant shall be furnished to the granting authority within from the date of payment.**

Sarpanch.....Grama PanchayatCopy forwarded to Collector...../S.D.O./B.D.O.....for  
 favour of information.SarpanchForm No. 36[See Rule 152]Acquittance RollAcquittance roll of  
 establishment of Grama PanchayatFor the month of .....

Item No.	Name and designation of person	Rate of payment	Leave salary or pay	Dearness allowance	Other allowance if any
1	2	3	4	5	6
	Signature with date with stamp Deductions receipt wherever necessary of the payee		Signature of Sarpanch	Date of payment	
Total	Fines		Excess drawal	Other deduction	Net payment

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 Form No. 37 [See Rule 154] Cash Book of..... Grama Panchayat..... Name of Block..... Sub-division..... 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

Form No. 38 [See Rule 154] Abstract Register of..... Grama Panchayat for the month of..... Name of the Panchayat Samiti..... Name of the Sub-division..... Name of the District.....

Receipts      Expenditure

Date	Shown as per budget head	Total	Date	Mention separately headwise	Total
1	2	3	4	5	6

Form No. 39 [See Rule 155] 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. 40 [See Rule 159] Annual Account - Part I (Receipt and expenditure) Annual Accounts of the..... Grama Panchayat for the year ending on the 31st March, 20..... Name of the Block..... Name of the district.....

Receipt      Expenditure

Details of receipt	Estimated amount	Actual amount	Detail head of expenditure	Estimated cost	Annual expenditure
1	2	3	4	5	6
Balance at the close of the year 1.	.....	.....	Expenditure as per budget	.....	.....



Revenue as per head1.2.3.4.So  
budget on.....Closing  
head(a)(b)(c)(d)So balanceTotal  
on.....Total

Signature of Secretary Signature of Sarpanch

Form No. 41[See Rule 159]Annual Account - Part IIStatement of Liabilities and Assets  
of.....Grama Panchayat as on the 31st March, 20.....

Liabilities

Assets

1

2

(i) Instalments of loans due andnot paid(ii) interest on loans  
due and notpaid(iii) Unspent balance of specificgrants(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 theyear(viii)  
MiscellaneousTotal

1. Cash in hand2. S. B. deposit3.  
Other securities4. Advances  
recoverable5. Arrear taxes and  
fees6. Outstanding grant-in-aid7.  
Outstanding cess dues8. Amount  
due for(a)  
Sarpanch(b)Naib-Sarpanch(c)  
Secretary(d) Members9.  
MiscellaneousTotal

Excess of assets or liabilities, if any

Signature of Secretary Signature of Sarpanch

Form No. 42[See Rule 161]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. 43[See Rule 163]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
1	2	3	4	5	6	7

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
8	9	10	11	12	13	14

Form No. 44[See Rule 179]Audit Register

Sl. No.	Date of receipt of notice from	Date of actual	Year of audit	Date of receipt of the	Date of discussion of the audit report	Date of submission	Remarks
---------	--------------------------------	----------------	---------------	------------------------	--	--------------------	---------

	the auditor fortaking up the audit	audit		approved audit in the report	Grama Panchayat meeting	of compliance report	
1	2	3	4	5	6	7	8

Form 45[See Rule 181]Show-cause notice under Section 9 (2) (B) of the Orissa Local Fund Audit Act, 1948Office of the Oirector of Grama Panchayats, Orissa, Bhubaneswar/ District Panchayat Officer.....District

No.....G. P. Dated the.....20.....

ToShriWhereas Shri.....Auditor, having audited the accounts of.....Grama Panchayat for the period from.....to.....during which you were the.....of the 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 there is 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) of Section 9 of the Orissa Local Fund Audit Act, 1948 (Orissa Act V of 1948), I, Shri.....Examiner/Deputy Examiner/Assistant Examiner of Local Accounts, do hereby require you to 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/AssistantExaminer of Local Accounts(Grama Panchayats)Form 46[See Rule 182]Surcharge order under Section 9 (3) of the Orissa Local Fund Audit Act, 1948Office of the Director of Grama Panchayats, Orissa, Bhubaneswar/District Panchayat Officer.....District

No.....G. P. Dated the.....20.....

ToShri .....Whereas Shri Auditor, having audited the accounts of.....Grama Panchayat for the period from ..... to ..... during which you were the.....of the said 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.....) and that you 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 prima 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 Section 9 of the Orissa Local Fund Audit Act, 1948 (Orissa Act V of 1948), I, Shri.....Examiner/Deputy Examiner/Assistant Examiner of Local Accounts issued notice bearing No.....dated.....to 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 said Act ;Now, therefore, in exercise of the powers conferred on me by Subsection (3) of Section 9 of the Orissa Local Fund Audit Act, 1948 (Orissa Act V of 1948), I, Shri.....Examiner/Deputy Examiner/Assistant Examiner of Local Accounts, do hereby surcharge on you or charge against you for the loss 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 not bearing interest-C- Other Deposits -Account-Departmental and Judicial Deposits-Civil Deposits-Revenue Deposits" or in the Grama Funds concerned within fifteen days from the date of receipt of this notice and to produce 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 11 of the Orissa Local Fund Audit Act (Orissa Act V of 1948), before the Appellate Authority.....within fourteen days from the date of receipt of this order.Examiner/Deputy Examiner/AssistantExaminer of Local Accounts(Grama Panchayats)Form 47[See Rule 186]Form of memorandum of appeal to the appellate authority under Section 11 of Orissa 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 officer 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 t**

**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 grounds of appeal enclosed and the surcharge order may be set aside and necessary orders passed as may be deemed fit.**

Date..... Signature of Appellant

Form of verificationI.....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 48[See Rule 201]Notice of demandToPlease 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 officerSecretary, GramaPanchayat

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

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

Form No. 49[See Rule 201]Distress warrantOn behalf of the Grama Panchayat of.....Whereas.....of has made default in payment to the said Grama Panchayat of the sums mentioned below :You are hereby authorised and required to levy by distress and sale of a sufficient portion of the movable property of the said defaulter except ploughs, seed grain, plough cattles and such cattle as may be necessary to 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 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 OfficeDated the day of 20.....

## 1. Latrine or Conservancy tax

## 2. Lighting fee

## 3. Drainage fee

## 4. Water rate

## 5. Other dues, if any (to be specified)

**6. Warrant fee****7. Distrain fee****8. Total**

Secretary Form No. 50 [See Rule 203] Register of Distress Warrant Name of Block.....Grama Panchayat.... Sub-division.....

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

Distrain fee	Total	No. and date of 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

Appendix[\* \* \*] [Omitted by S.R.O.No. 648/99 vide Orissa Gazette Extraordinary No. 1183, Dated, 16.8.1999.] Notifications[S.R.O.No. 327/94/21.4.1994 -In exercise of the powers conferred by Sub-paragraph (1) of paragraph 6 of the Fifth Schedule to the Constitution of India, the Governor of Orissa is pleased to direct that the provisions of the Orissa Grama Panchayats Act, 1964 (Orissa Act 1 of 1965) shall apply to the Scheduled Areas of the State with effect from the 22nd April, 1994.S.R.O. No. 328/94/21.4.1994 - In exercise of the powers conferred by Sub-paragraph (1) of paragraph 5 of the Fifth Schedule to the Constitution of India, the Governor of Orissa is pleased to direct that the provisions of the Orissa Panchayat Samiti Act, 1959 (Orissa Act 7 of 1960) shall apply to the Scheduled Areas of the State with effect from the 22nd April, 1994.)S.R.O. No. 329/94/21.4.1994 - In exercise of the powers conferred by Sub-section (2) of Section 1 of the Orissa Grama Panchayat (Amendment) Act, 1994 (Orissa Act 6 of 1994), the State Government do hereby appoint the 22nd day of April, 1994 as the date on which the said Act shall come into force.] [Published vide Orissa Gazette Extraordinary No. 438 Dated, 21.4.1994.]