

असाधारण
EXTRAORDINARY

Daman 28th September, 2015, 6 Asvina 1937 (Saka)

सं. : 54
No.

सरकारी राजपत्र
OFFICIAL GAZETTE



सत्यमेव जयते
भारत सरकार
Government of India

संघ प्रदेश दमण एवं दीव प्रशासन

U.T. ADMINISTRATION OF DAMAN & DIU

प्राधिकरण द्वारा प्रकाशित
PUBLISHED BY AUTHORITY

UT Administration of Daman & Diu
Department of Panchayati Raj Institutions
Secretariat, Daman

No. 3/45/PRI/GP/DP RULES/2015-16/32A

Dated: 28/09/2015

NOTIFICATION

In exercise of the powers conferred by Sub Section (1) of Section 121 of the Daman and Diu Panchayat Regulations, 2012(No. 4 of 2012) the Administrator, Union Territory of Daman and Diu is hereby pleased to publish Draft "Daman and Diu Gram Panchayats (Accounts, Audit and Custody of Funds) Rules, 2015" inviting objections/suggestions, if any, from the general public. Those who wish to file their objections/suggestions, if any, may do so in writing addressed to the Director Panchayat/Collector, Daman, Collectorate, Dholar, Moti Daman, Daman -396 220 within 30 days of publication of this Notification in the Official gazette of U.T. Administration of Daman and Diu.

1. Short title and commencement.— (1) These rules may be called the Daman & Diu Gram Panchayats (Accounts, Audit and Custody of Funds) Rules, 2015.

(2) They shall come into force on the date of their publication in the Official Gazette.

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

(a)“Regulation” means the Daman & Diu Panchayat Regulation, 2012.

(b)“Auditor” means the Director of Accounts or any other person/official appointed/authorised by the Director of Accounts to perform the duties of an auditor;

(c)“B. D.O.” means the Block Development Officer of the concerned Block;

(d)“Bank” means the any Scheduled Bank;

(e)“Director” means the Director Panchayat;

(f)“Director of Accounts” means Director of Accounts of the UT of Daman & Diu;

(g)“Form” means the Form appended to these rules;

(h)“Gram Fund” means the fund referred to in section 35 of the Regulation;

(i)“Year” means the financial year commencing from 1st of April, and in the first year of functioning, the date from which Panchayat starts functioning, and ending on 31st of March.

CHAPTER - I

General Principles and Rules

3. (1) A Gram Fund shall be jointly administered by the Secretary and the Sarpanch of the Panchayat and shall be held in the Bank.

(2) Such sums as may be specified by the Director shall also be held in the Panchayat Office.

4. (1) The Secretary and the Sarpanch of the Panchayat shall jointly operate the Accounts of the Panchayat Fund;

(2)The Secretary and the Sarpanch shall be responsible for the safe custody of the moneys kept in the Panchayat Office.

(3)The Secretary shall furnish a security in such form and for such amount as may be specified by the Director.

(4)The Director may also demand a security from such persons as are actually incharge of cash transaction of a Panchayat, if he deems necessary, in such form and for such amount as may be specified by him.

5.The Secretary shall not, without the previous sanction of the Administrator, make any addition to, alteration in or modification of, any register or form specified in these rules or introduce any new form.

6.The Secretary may, for administrative convenience, maintain such Registers as may be auxiliary to the account books specified in these rules, but such Register will not be recognised as account books specified in these rules.

7.The accounts shall be maintained separately for each year.

8.The accounts shall be kept in Gujarati or Hindi or English language.

9.All books of accounts and registers shall be strongly bound. No accounts shall be prepared in loose sheets or loosely bound vouchers.

10.Cash Book and Receipt Books shall be serially machine numbered and each page shall be stamped with the Panchayat seal, certified by B. D. O. or the officer authorised by the Director. The pages of all other accounts books shall also be serially numbered. No page shall be torn or removed from any account book. Pages may, when necessary, however be cancelled by drawing a line through them and writing "Cancelled". Such cancellation should be attested by the Secretary and the Sarpanch.

11.No erasures or overwritings shall be made in any account books. Corrections shall be made, if required, in red ink by drawing a line through the wrong entry and writing the correct figure in a nearby space. All such corrections shall be properly attested by the Secretary and the Sarpanch.

12.All money transactions to which any member, Secretary, or an employee of a Panchayat is a party in his official capacity, shall forthwith and without any reservation be brought to account in the appropriate register and all money received by such member, Secretary or employee, as the case may be, shall form part of the Panchayat Fund. Any person paying money for being credited to the Gram Panchayat Fund shall present it to the Secretary or the person authorised to collect such sum.

13.As soon as any sum is received by a person authorised to receive, a receipt in Form No. 4 duly signed and dated shall be issued out of a Printed Book containing the receipt form in duplicate by using double aided carbon. The original receipt shall be made over to the person concerned and the carbon duplicate shall be retained for record.

14. Any person having a claim against Panchayat shall present a voucher duly receipted and stamped with a receipt stamp for such value as specified under the Indian Stamp Act, 1899 and the rules made thereunder.

15. The bills shall be prepared and signed in ink. No payment shall be made on a voucher or order signed by a person other than the Secretary. No money shall be paid on a voucher or orders signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. After payment, every voucher shall be kept on record in such manner as may be specified by the Director of Accounts.

16. Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Secretary and endorsed, if necessary, by his superior officer, shall be placed on record. Full particulars of the claim shall invariably be set forth.

17. Date of payment shall, whenever possible be noted by the payees in their acknowledgement. If, for any reason, such as illiteracy, on the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of payment shall be noted by the Secretary under his initials.

18. In the cases of payment made by remittance through post office, the postal money order receipt shall be kept with the voucher. In the case of payment for articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the item paid for shall be kept with the voucher.

19. No duplicate or copy of a receipt granted for money received or of a bill or other document for payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person.

CHAPTER - II

Forms of Accounts and how to be maintained

20. The accounts of a Gram Fund shall be maintained in the forms appended to these Rules in accordance with the instructions given in the said forms and the provisions of the following instructions.

(i)General Ledger:— A record of the current account of the Fund under para 1 shall be maintained in a General Ledger—Abstract Register in Form No. 1, under the different minor detailed heads. — This Ledger shall be maintained in two volumes — one for receipts and the other for expenditure and one page allotted to each minor, detailed head;

(ii)Control Ledger:— In addition to the General Ledger, a Control Ledger shall also be maintained in Form No. 2 to record totals of transactions under all minor detailed heads, within a budget group in a month as recorded in the General Ledger;

(iii)Cash Book:— All the transactions of one day shall be entered in a cash book in Form No. 3 on that day and each entry in the cash book shall be attested in the appropriate place by the Secretary of the Panchayat. At the end of the day, the closing cash balance should be separately exhibited as cash on hand and cash in Bank. On the last working day of the month a certificate shall be recorded in the cash book to the effect that cash on hand has been physically verified and closing balance agrees both with cash in hand and cash in bank as verified from the Pass Book Certificate;

(iv)Receipt and Register of Receipts:— All payments must be fully supported by payee's bills and receipts. Save as otherwise provided, all receipts of money shall be acknowledged by a receipt in Form No. 4. A register of Receipt Book shall be maintained in Form No. 5 and shall be kept with the stock of new and returned Receipt Books under lock and key on the responsibility of the Secretary;

(v)Registers of properties and Assets:— All property vested in the Panchayat shall be entered in a Register of properties and Assets in Form No. 6. In addition to all items of furnitures and other equipment, this register shall contain a list of buildings, land

and the like which is vested in the Panchayat. Whenever any property is acquired or disposed of it shall be entered in the Register of properties and Assets;

(vi)Assessment and Demand and Collection Register:— A list of all persons liable to pay any rate, tax, cess or fee and the amount to be paid by them in respect of each such rate, tax, fee shall be maintained separately for assessment in Form No. 7 and demand and collection in Form No. 8. The Secretary of the Panchayat shall be

responsible for causing preparation of such Assessment and Demand and Collection Registers and maintaining the same in the office of the Panchayat;

(vii) Register of Conditional Grants sanctioned during the year:— A Register shall be maintained in Form No. 9 for record of conditional grants given for special and specific purpose under section 160 of the Act or under any special orders and expenditure therefrom.

21. Monthly and Annual Accounts.— (a) Every Panchayat shall, at the end of each month as well as at the end of the year, prepare an Account in Form No.10 showing the receipts and payments classified under the several Heads of Account contained in the Budget Estimates.

(b) The totals of the details under each head of receipt and payment as given in account shall agree with the figure under the same heads in the General Ledger.

(c) The details of the balance in the office and in the Bank shall be separately shown in the account and a certificate that the closing balance as shown in the accounts has been compared with that shown in the cash book and the Bank Pass Book, Certificate, and found to be correct shall be appended to the account. A memo explaining the differences, if any, shall also be attached to the certificate. Certificate showing the 'Monthly Closing Balance' in the Account shall be obtained and kept on record.

(d) The accounts shall be checked by the auditors with reference to the Account Books.

22. Pass Book.— (a) The Pass Book of the Bank shall be under the lock and key of the Secretary.

(b) He shall examine the Pass Book/Certificates from time to time and shall immediately call the attention of the Bank to any discrepancy that may appear.

CHAPTER - III

Audit

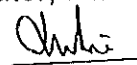
23. (i) The accounts of a Panchayat shall be audited once a year by the Auditor.
- (ii) Detailed checks to be exercised during audit shall be specified by the Director of Account.
- (iii) Test audit may be made by the Audit Officer of the C&AG as and when considered necessary by him.
- (iv) The auditing officer in his report shall certify as to whether the accounts of a Panchayat are maintained in the manner specified and grants made are spent as authorised.
24. The Audit Officer shall, within one month after the completion of audit, submit a copy of the audit report to the Panchayats and to Director, Panchayats.

CHAPTER - IV

Budget Estimates

25. (i) The Budget estimate of a Panchayat shall be prepared by the Secretary in Form No. II appended to these rules not later than 15th December and forwarded to the District Panchayat through the District Planning Committee not later than 15th January.
- (ii) The District Panchayat shall within 30 days from the date of receipt of the budget estimate of a Panchayat, either approve the budget or return it to the Gram Panchayat for such modification as it may direct.
- (iii) The modified budget estimate shall be resubmitted within 10 days to the District Panchayat.
- (iv) The District Panchayat shall consider and recommend with certain modifications, if required, within 30 days of the receipt of the modified budget estimate to the Director for the approval of Administrator.
- (v) Suitable minor and detailed heads may be added to the Budget heads as specified in Form No. 11 as may be necessary with the approval of the concerned Block Development Officer in consultation with the Director of Accounts.
- (vi) All budget estimates should be passed before the Financial year to commence on the first day of April next following.

By order and in the name of Hon'ble
Administrator, Daman & Diu.



(H. K. Premi)
Deputy Secretary (PRI)

CHAPTER - V

Miscellaneous

26. *Preservation of Accounts Records.* - All the account records shall be preserved for such time as may be specified by the Director of Accounts from time to time and no account record shall be destroyed without his written permission.

FORM No. 1

[See rule 20 (i)]

General Ledger-Abstract Register

Receipt
Expenditure

Name of Item

Date	Short Particulars	Amount	C.B. Folio	Progressive	Total
1	2	3	4	5	6

@According to the classification of Minor item under Budget Heads.

FORM No. 2

[See rule 20 (ii)]

Control Ledger-Abstract Register

Receipt
Expenditure

Group of Item

Month	Short Particulars	Amount	Progressive	Total
1	2	3	4	5

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DATED : 28TH SEPTEMBER, 2015.

FORM No. 3
[See rule 20 (iii)]

Cash-Book

For the Year.....20.....20

Receipt

Expenditure

Date	Particulars [full details with reference (to) etc.] to any receipt	Amount	Total	Classi- fication	Ledger	Date	Particulars (full details of claims Scheme)	Amount	Total	Classi- fication	Ledger Folio
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

FORM No.4
[See rule 13 and rule 20 (iv)]
Receipt

Receipt Book No.

Receipt No.

The.....Received with thanks from.....

Rupees.....() on account of

Date.....

Book Reference to cash entry.

Page No.

Signature and Designation of
Issuing Officer

Instructions covering the use of Form No. 4:-

(a) Each Receipt Book shall have a Serial number, and each receipt which shall be in duplicate for use with carbon paper, shall have a serial number within the book. Both, Book number and receipt number shall be machine numbered on each receipt, whether original or duplicate.

(b) The Seal of the Panchayat shall be affixed to each Receipt before it is issued. The carbon copy shall be retained and the original issued.

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DATED : 28TH SEPTEMBER, 2015.

FORM No.5
[See rule 20 (iv)]
Register of Receipt Book

Sr. No. of entry	Date	Sr. No. of each receipt book received into stock (give one line for each book)	Sr. No. of receipt in the book	Signature of person to whom issued with date of issue	Date of return of receipt book and other remarks	Balance quantity of receipt book in stock	
						New	Used
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM No.6
[See rule 20 (v)]
Register of Properties and Assets

Sr. No. of entry	Date of Acquisition	Particulars of property	Price paid	Whether placed or situated	How disposed of			Remarks (give all relevant office references)	Certificate of verification
					Date	Amount realized, if sold	Signature of Attesting Officer		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM No.7
[See rule 20 (vi)]
Assessment Register

Sr. No.	Name of the Tax Payer	House No. of the Tax Payer	Name of Tax		Name of Tax		Additional column according to the No. of taxes	Total	Remarks
			Amount Assessed		Amount Assessed				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

EXTRAORDINARY No. : 54

DATED : 28TH SEPTEMBER, 2015.

FORM No.8

[See rule 20 (vi)]

Demand and Collection Register

Name of tax payee.....Ward No.....

Details of tax.....

Yearwise Demand and the Amount collection																	
Reference Sr. no. in the Register of Assessment	Arrears of Tax (P/F from previous year)	Years demand	Total Tax payable columns (2)+(3)	Amount paid Receipt and date	Arrears of tax (B/F from previous)	Year of demand	Total Tax payable column (6) + (7)	Amount paid receipt and date	Arrears of tax (B/F from previous year	Year of demand	Total tax payable columns (10)+(11)	Amount paid receipt & date	Arrears of tax (B/F from previous year)	Years demand	Total Taxes payable column (14)-(15)	Amount paid receipt No. and date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

FORM No.9

[See rule 20 (vii)]

Register of conditional grants sanctioned during the year

Sr. No	No. and date of the sanction	By whom sanctioned	Purpose for which given	Period within which to be spent	Amount of the grant	No. and date of PAO voucher on which the amount is drawn	Amount sent by Panchayat			Remarks
							No. and date of voucher	Amount drawn	Balance after each transaction	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM No.10

[See rule 21 (a)]

Annual

Account of Income and Expenditure ofGram Panchayat for the year

Monthly

Particulars of Income	Amount	Particulars of Expenditure	Amount
Income		Expenditure	
Closing of the last month		Closing of the current month	
Year		Year	
Budget Heads.....		Budget Heads.....	

FORM No.11
[See rule 25 (ii)]

Budget Estimates forGram Panchayat for the year														
Receipts	Sanction estimate of the previous year	Actuals of the previous year	Sanctioned estimate of the current year	Actuals of current year	Budget estimate of ensuing year	Expenditure	Current year	Ensuing year	Sanctioned estimate of the previous year	Actual of the previous year	Sanctioned estimate of the current year	Estimate actual of current year	Budget estimate of ensuing year	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Opening Balance.									1. Administration					
2. Grants from Government									2. Sanitation and Public Health and Family Welfare.					
(1) Special									3. Public works.					
(2) General.									4. Planning and Development.					
3. Other Grants									5. Social Welfare.					
(1) Local Authorities									6. Education and Culture.					
(2) Private.									7. Rural Housing.					
4. Proceeds of taxes, Fees etc. under Section 153 of the Act.									8. Drinking Water.					
5. Proceeds of other loans, etc.									9. Poverty Alleviation Programme.					
6. Sale Proceeds.									10. Libraries.					
7. Extraordinary receipts									11. Rural Sanitation.					
									12. Construction and maintenance of slaughter houses and cattle pounds.					
									13. Miscellaneous.					

UT Administration of Daman & Diu
Department of Panchayati Raj Institutions
Secretariat, Daman

No. 3/45/PRI/GP/DP RULES/2015-16/325

Dated: 28/09/2015

NOTIFICATION

In exercise of the powers conferred by Sub Section (1) of Section 121 of the Daman and Diu Panchayat Regulations, 2012(No. 4 of 2012) the Administrator, Union Territory of Daman and Diu is hereby pleased to publish Draft "Daman and Diu District Panchayats (Accounts, Audit and Custody of Funds) Rules, 2015" inviting objections/suggestions, if any, from the general public. Those who wish to file their objections/suggestions, if any, may do so in writing addressed to the Director Panchayat/Collector, Daman, Collectorate, Dholar, Moti Daman, Daman -396 220 within 30 days of publication of this Notification in the Official gazette of U.T. Administration of Daman and Diu.

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(a) "Regulation" means the Daman & Diu Panchayat Regulation, 2012.

(b) "Auditor" means the Director of Accounts or any other person/official appointed/authorised by the Director of Accounts to perform the duties of an auditor;

(c) "Chief Accounts Officer" means the accounts functionary working in District Panchayat.

(d) "Bank" means any Scheduled Bank;

(e) "Director" means the Director Panchayat;

(f) "Director of Accounts" means Director of Accounts of the UT of Daman & Diu;

(g) "Form" means the Form appended to these rules;

(h) "District Panchayat Fund" means the fund referred to in section 80 of the Regulation;

(i) "Year" means the financial year commencing from 1st of April, and in the first year of functioning, the date from which Panchayat starts functioning, and ending on 31st of March.

CHAPTER - I

General Principles and Rules

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(2) Such sums as may be specified by the Director shall also be held in the District Panchayat Office.

4. (1) The Chief Executive Officer and the President of the District Panchayat shall jointly operate the Accounts of the District Panchayat Fund;

(2) The Chief Executive Officer and the President of the District Panchayat shall be responsible for the safe custody of the moneys kept in the District Panchayat Office.

(3)The Chief Executive Officer may demand a security from such persons as are actually incharge of cash transaction of a District Panchayat, if he deems necessary, in such form and for such amount as may be specified by him.

5.The Chief Accounts Officer shall not, without the previous sanction of the Administrator, make any addition to, alteration in or modification of, any register or form specified in these rules or introduce any new form.

6.The Chief Accounts Officer may, for administrative convenience, maintain such Registers as may be auxiliary to the account books specified in these rules, but such Register will not be recognised as account books specified in these rules.

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13.As soon as any sum is received by a person authorised to receive, a receipt in Form No. 4 duly signed and dated shall be issued out of a Printed Book containing the receipt form in duplicate by using double aided carbon. The original receipt shall be made over to the person concerned and the carbon duplicate shall be retained for record.

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(d) The accounts shall be checked by the auditors with reference to the Account Books.

22. Pass Book.— (a) The Pass Book of the Bank shall be under the lock and key of the Chief Executive Officer.

(b) He shall examine the Pass Book/Certificates from time to time and shall immediately call the attention of the Bank to any discrepancy that may appear.

CHAPTER - III

Audit

23. (i) The accounts of a District Panchayat shall be audited once a year by the Auditor.

(ii) Detailed checks to be exercised during audit shall be specified by the Director of Account.

(iii) Test audit may be made by the Audit Officer of the C&AG as and when considered necessary by him.

(iv) The auditing officer in his report shall certify as to whether the accounts of a District Panchayat are maintained in the manner specified and grants made are spent as authorised.

24. The Audit Officer shall, within one month after the completion of audit, submit a copy of the audit report to the District Panchayat and to Secretary, Panchayat.

CHAPTER - IV

Budget Estimates

25. (i) The Budget estimate of a District Panchayat shall be prepared by the Chief Executive Officer in Form No. 11 appended to these rules not later than 15th December and submit it to the Secretary Panchayat through the District Planning Committee not later than 15th January.

(ii) The Secretary Panchayat shall within 15 days from the date of receipt of the budget estimate of a District Panchayat, either approve the budget or return it to the District Planning Committee for such modification as it may direct.

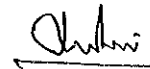
(iii) The modified budget estimate shall be resubmitted within 20 days to the Secretary Panchayat.

(iv) The Secretary Panchayat shall consider and recommend with certain modifications, if required, within 15 days of the receipt of the modified budget estimate for the approval of Administrator through the Finance Department.

(v) Suitable minor and detailed heads may be added to the Budget heads as specified in Form No. 11 as may be necessary with the approval of the Director Panchayat in consultation with the Director of Accounts.

(vi) All budget estimates should be passed before the Financial year to commence on the first day of April next following.

By order and in the name of Hon'ble
Administrator, Daman & Diu.



(H. K. Premi)
Deputy Secretary (PRI)

CHAPTER – V

Miscellaneous

26. *Preservation of Accounts Records.* – All the account records shall be preserved for such time as may be specified by the Director of Accounts from time to time and no account record shall be destroyed without his written permission.

FORM No. 1

[See rule 20 (i)]

General Ledger-Abstract Register

Receipt
Expenditure

Name of Item

Date	Short Particulars	Amount	C.B. Folio	Progressive	Total
1	2	3	4	5	6

@According to the classification of Minor item under Budget Heads.

FORM No. 2

[See rule 20 (ii)]

Control Ledger-Abstract Register

Receipt
Expenditure

Group of Item

Month	Short Particulars	Amount	Progressive	Total
1	2	3	4	5

EXTRAORDINARY No. : 54
DATED : 28 TH SEPTEMBER, 2015.

FORM No. 3
[See rule 20 (iii)]
Cash-Book
For the Year.....20.....20

Receipt

Expenditure

Date	Particulars [full details with reference (to) etc.] to any receipt	Amount	Total	Classi- fication	Ledger	Date	Particulars (full details of claims Scheme)	Amount	Total	Classi- fication	Ledger Folio
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

FORM No.4
[See rule 13 and rule 20 (iv)]
Receipt

Receipt Book No.

Receipt No.

The.....Received with thanks from.....
Rupees.....() on account of
Date.....

Book Reference to cash entry.

Page No.

Signature and Designation of
Issuing Officer

Instructions covering the use of Form No. 4:-

(a) Each Receipt Book shall have a Serial number, and each receipt which shall be in duplicate for use with carbon paper, shall have a serial number within the book. Both, Book number and receipt number shall be machine numbered on each receipt, whether original or duplicate.

(b) The Seal of the Panchayat shall be affixed to each Receipt before it is issued. The carbon copy shall be retained and the original issued.

EXTRAORDINARY No. : 54
DATED : 28TH SEPTEMBER, 2015.

FORM No.5
[See rule 20 (iv)]
Register of Receipt Book

Sr. No. of entry	Date	Sr. No. of each receipt book received into stock (give one line for each book)	Sr. No. of receipt in the book	Signature of person to whom issued with date of issue	Date of return of receipt book and other remarks	Balance quantity of receipt book in stock	
						New	Used
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

FORM No.6
[See rule 20 (v)]
Register of Properties and Assets

Sr. No. of entry	Date of Acquisition	Particulars of property	Price paid	Whether placed or situated	How disposed of		Remarks (give all relevant office references)	Certificate of verification
					Date	Amount realized, if sold		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

FORM No.7
[See rule 20 (vi)]
Assessment Register

Sr. No.	Name of the Tax Payer	House No. of the Tax Payer	Name of Tax		Additional column according to the No. of taxes	Total	Remarks
			Name of Tax Amount Assessed	Name of Tax Amount Assessed			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

EXTRAORDINARY No. : 54

DATED : 28TH SEPTEMBER, 2015.

FORM No.8

[See rule 20 (vi)]

Demand and Collection Register

Name of tax payee.....Ward No.....

Details of tax.....

Yearwise Demand and the Amount collection																	
Reference Sr. no. in the Register of Assessment	Arrears of Tax (P/F from previous year)	Years demand	Total Tax payable columns (2)+(3)	Amount paid Receipt and date	Arrears of tax (B/F from previous)	Year of demand	Total Tax payable column (6) + (7)	Amount paid receipt and date	Arrears of tax (B/F from previous year	Year of demand	Total tax payable columns (10)+(11)	Amount paid receipt & date	Arrears of tax (B/F from previous year	Years demand	Total Taxes payable column (14)+(15)	Amount paid receipt No. and date	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

FORM No.9

[See rule 20 (vii)]

Register of conditional grants sanctioned during the year

Sr. No	No. and date of the sanction	By whom sanctioned	Purpose for which given	Period within which to be spent	Amount of the grant	No. and date of PAO voucher on which the amount is drawn	Amount sent by Panchayat			Remarks
							No. and date of voucher	Amount drawn	Balance after each transaction	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

FORM No.10

[See rule 21 (a)]

Annual

Account of Income and Expenditure ofDistrict Panchayat for the year

Monthly

Particulars of Income	Amount	Particulars of Expenditure	Amount
Income		Expenditure	
Closing of the last <u>month</u>		Closing of the current <u>month</u>	
Year		Year	
Budget Heads.....		Budget Heads.....	

FORM No.11
[See rule 25 (ii)]

Budget Estimates forDistrict Panchayat for the year														
Receipts	Sanction estimate of the previous year	Actuals of the previous year	Sanctioned estimate of the current year	Actuals of current year	Budget estimate of ensuing year	Expenditure	Current year	Ensuing year	Sanctioned estimate of the previous year	Actual of the previous year	Sanctioned estimate of the current year	Estimate actual of current year	Budget estimate of ensuing year	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
1. Opening Balance.									1. Administration					
2. Grants from Government									2. Sanitation and Public Health and Family Welfare.					
(1) Special									3. Public works.					
(2) General.									4. Planning and Development.					
3. Other Grants									5. Social Welfare.					
(1) Local Authorities									6. Education and Culture.					
(2) Private.									7. Rural Housing.					
4. Proceeds of taxes, Fees etc. under Section 153 of the Act.									8. Drinking Water.					
5. Proceeds of other loans, etc.									9. Poverty Alleviation Programme.					
6. Sale Proceeds.									10. Libraries.					
7. Extraordinary receipts									11. Rural Sanitation.					
									12. Construction and maintenance of slaughter houses and cattle pounds.					
									13. Miscellaneous.					