



# **THE ASSAM GAZETTE**

**EXTRAORDINARY**

**PUBLISHED BY AUTHORITY**

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(S.E.)**

**GOVERNMENT OF ASSAM**

**ORDERS BY THE GOVERNOR**

**PANCHAYAT AND RURAL DEVELOPMENT (A) DEPARTMENT**

## **NOTIFICATION**

**The 9<sup>th</sup> October 2002**

**No. PDA.149/95/157-** In exercise of the powers conferred under Section 141 (1) of the Assam Panchayat Act. 1994, the Governor of Assam publishes the following Rules-Namely the Assam Panchayat (Financial) Rules, 2002 for General information.

This will come into force with immediate effect.

## **THE ASSAM PANCHAYAT (FINANCIAL) RULES, 2002**

**Preamble** In exercise of the powers conferred by section 141 of the Assam Panchayat Act, 1994 (Assam Act of 1994), the Governor of Assam is hereby pleased to make the following rules namely

- Short title and Commencement**
1. (1) These Rules may be called the Assam Panchayat (Financial) Commencement Rules 2002.
  - (2) They shall come into force on the date of their publication in the Official Gazette

- Definitions 2.** (1) In these rules unless there is anything repugnant in the subject or context
- a) **“Act”** means the Assam Panchayat Act, 1994;
  - b) **“Government”** means the State Government of Assam;
  - c) **“Panchayat”** means the Gaon Panchayat, the Anchalik Panchayat and the Zilla Parishad;
  - d) **“Director”** means the Director of Panchayat and Rural Development, Assam.
  - e) **“Secretary”** means the Secretary of the Gaon Panchayat;
  - f) **“Ex-Officio Secretary”** or the **“Executive Officer”** means the Ex – Officio Secretary or the Executive Officer of the Anchalik Panchayat;

- g) **“Chief Executive Officer”** means the Chief Executive Officer of The Zilla Parishad’
- h) **“The Treasury”** or **“Sub Treasury”** means a Government Treasury and includes the Officer-in-charge of a Bank used as Government Treasury;
- i) **“Treasury Officer”** means the Officer-in-charge of a Treasury or a Sub-Treasury and includes the Officer in-charge of a Bank or a Branch of a Bank used as Government Treasury;
- j) **“Rules”** means the rules framed under the Act;
- k) **“Cash”** includes legal tender coin, currency and Bank Notes, Cheques payable on demand, Government Drafts and Bank Drafts, small supply of revenue stamps may, when necessary for use as receipt stamps, be kept as part of the cash balance Government securities, deposits receipts of Banks, debentures and bonds as security

deposit are not to be treated as cash.

(2) Words and expression used herein and not defined, but defined in the Act shall have the same meanings respectively assigned to them in the Act.

**Zilla Parishad fund**

**3.** A Zilla Parishad fund as under section 91 of the Act shall be administered by the Chief Executive Officer in the manner as prescribed under sub-section (1) (e) of section 103 of the Act and held in the manner as prescribed under sub-section (1) of Section 92 of the Act. The Chief Executive officer shall be responsible for proper and just maintenance of the accounts of the Zilla Parishad.

**Anchalik Panchayat Fund**

**4.** An Anchalik Panchayat fund as under sub-section (1) of section 56 of the Act. shall be administered by the Executive Officer of the Anchalik Panchayat in the manner as laid down in sub-section (5) of section 56 and under sub-section (1) (a) (b) (c) (d) (e) and (f) of section 63 of the Act and held the Anchalik Panchayat fund in the nearest Branch of the State Bank of India or any Nationalized Bank or Co-operative Apex Bank (or Regional Rural Bank). The Executive Officer of the Anchalik Panchayat shall be

responsible for proper and just maintenance of the Accounts of the Anchalik Panchayat fund.

**Gaon Panchayat Fund**

- 5.** The Gaon Panchayat fund as under sub-section (1) of section 24 of the Act shall be administered by the Secretary of the Gaon Panchayat as provided under section 24 of the Act and there shall be placed to the credit thereof at the nearest Branch of the State Bank of India or any other Nationalised Bank or the Co-operative Apex Bank or Regional Rural Bank. The Secretary of the Gaon Panchayat shall be responsible for proper and just maintenance of accounts of the Gaon Panchayat.

**Payment out of Panchayat fund:**

- 6.** The Chief Executive of the Zilla Parishad or the Executive Officer of the Anchalik Panchayat or the Secretary of the Gaon Panchayat as the case may be, shall not make any expenditure out of the respective Panchayat Fund without prior sanction/approval of the concerned President.

**Custody of Panchayat Fund**

- 7.** The custodian of the Zilla Parishad fund or of the Anchalik Fund or of the Gaon Panchayat fund shall be in the respective name of the concerned Panchayat.

**Forms for maintenance accounts of Panchayat**

- 8.** As provided under sub section (1) of section 28 and Section 60 and section 97 of the Act. The

Gaon Panchayat, the Anchalik Panchayat and the Zilla Parishad respectively shall maintain respective accounts, in the FORMS prescribed and annexed herewith in the Schedule, in the following manner: -

- (1) The accounts under different detailed heads shall be maintained separately for different Minor Head in a Ledger (Abstract Ledger) in Form No. 1 and 1A of the Schedule.
- (2) Specially the accounts of different Zilla Parishad, Anchalik Panchayat and Gaon Panchayat under a particular detailed minor head, shall be recorded in different pages in the ledger.
- (3) In addition to general Ledger, a Control Ledger shall be maintained in Form No. 2 of the Schedule to record total transaction under all detailed minor head with a budget group in a month as recorded in the general Ledger.
- (4) (a) All monetary transaction whether in cash or by Cheque or by Draft or by postal order shall be entered in the Cash Book in Form No. 3 of the

Schedule as soon as they occur and attested by the Chief Executive Officer in respect of Zilla Parishad, by the Executive Officer in respect of Anchalik Panchayat and by the Secretary in respect of Gaon Panchayat, with date in token of his check, before attesting. The Officer shall immediately compare the respective and concerning Bank Receipt and the pay in slip and corresponding Bank Pass Book and vouchers etc.

- (b) The cash book shall be closed and balanced each day and checked by the Officer as provided in sub-rule (4) (a). He shall verify each entry in the Cash Book and shall put his dated initials in the "Remarks" column against the closing balance in token of his having verified all the entries of the day inclusive of the closing balance.
- (c) At the end of each month, the officer mentioned in sub-rule 4(a) shall verify the closing balance in the Cash Book and record a dated



certification to that effect that the cash physically verified and found correct as per closing balance.

(d) Analysis of the balance at the close of each month shall be worked out separately for Government and Panchayat fund. At the time of transfer of charge of the office, the procedure of closing of the Cash Book at the end of the month indicated above shall be followed.

(e) In addition, there shall be separate Memorandum recorded in the last page of each month showing reconciliation of the Bank Account as shown below which also shall be signed with date by the Chief Executive Officer in respect of Zilla Parishad, by the Executive Officer in respect of Anchalik Panchayat and by the Security in respect of Gaon Panchayat accounts in token of his verification of the bank balance in the Cash book and that of pass Book: -

(a) Bank balance as per Cash Book at the end of the month

(b) (i) Cheque issues but not encased:

No.....Dtd.....Rs.....

No.....Dtd.....Rs.....

(ii) Interest credited into the pass book but not recorded in the cash Book.....Rs .....

Total = Rs.....

(c) Deduct

(i) amount credited in the Cash Book but not credited in the pass book.....Rs.....

(ii) Bank charges deducted in the pass Cash Book but not recorded in the Cash Book Rs.....

Total balance as

Per pass book Rs.

[(a) Plus (b) Minus (c)]

- (f) The cashbook shall be bound in convenient volumes and the pages shall be machine numbered. Cash Book shall have machine numbered serially, before bringing a cash book into use, the respective officer as mentioned in sub-rule (4) (a) shall count the number of the pages and record a certificate of count of the reverse of the fly leaf of the cash book.

- Safety of cash 9.** (1) Money in the hand shall be kept in strong treasures chest and secured by double locks of different patterns. One of such keys shall be kept by the respective officer in respect of Zilla Parishad and Anchalik Panchayat and the other by the respective cashier. In respect of the Gaon Panchayat one of such keys shall be kept by the Security of the Gaon Panchayat and the other by the President. In all the cases,

the case shall not be opened and locked without both the custodians being present.

- (2) The concerned Officer as mentioned in sub-rule (4) (a) of rule 8 shall count the cash in hand on the last working day of each month before recording the certificate as under rule 8 (4) (e).

**Imprest cash 10.** A Zilla Parishad and an Anchalik Panchayat and a Gaon Panchayat shall retain as imprest cash up to a maximum of Rs. 5,000.00 (Rupees five thousand) and Rs.1, 000.00 (Rupees one thousand) and Rs. 250.00 (Rupees two hundred fifty) respectively subject to sanction of the concerned Panchayat

- Withdrawal 11.**
- (1) No money shall be withdrawn from the respective fund unless it is required for immediate utilization and disbursement.
  - (2) If for any reason, the amount drawn can not be utilized and disbursed immediately, the amount as such shall be refunded to the fund and may be drawn again when required.

**Procedure for  
Submission of  
claims**

- 12.** (1) All claims for payment for works done, services rendered or articles supplied shall be submitted to the concerned officer as mentioned in sub-rule (4) (a) of rule 8 by the claimants.
- (2) The respective department of the State Government as well as the Central Government and other authorities which are required to transfer schemes as per section 19, 49 and 90 of the Act, shall channel all schematic fund to the respective Panchayat by A/C payee Bank Draft/Banker's Cheque:

Provided the salaries etc. of the staff mentioned under sub-section (3) of section 102 of the Act, shall be channelised to the respective Zilla Parishad by A/C payee Bank Drafts/Banker's Cheque and in time.

**Location of  
fund**

- 13.** All dues to the Zilla Parishad and the Anchalik Panchayat and the Gaon Panchayat shall be credited to the respective fund through the

Cashier in respect of Zilla Parishad and Anchalik Panchayat and through the Secretary in respect of Gaon Panchayat or any other official/Officer in employment of the Panchayat, authorized in this behalf by the respective Panchayat. Such dues shall be duly accounted for by the Cashier in respect of Zilla Parishad and the Anchalik Panchayat and by the Secretary in respect of Gaon Panchayat

### **Explanation**

In Anchalik Panchayat, the Accountant means the Block Accountant-Cum-Store-Keeper. No Accountant either of the Zilla Parishad or of the Anchalik Panchayat shall handle Cash

- Procedure to deal with receipts** 14. (1) All receipts due to the Zilla Parishad and the Anchalik Panchayat and Gaon Panchayat shall be collected by an Officer or an employee in the employment of the Panchayat concerned, authorised in this behalf by the concerned Panchayat Secretary in case of Gaon Panchayat Executive Officer in case of Anchalik Panchayat and Chief Executive Officer in case of Zilla Parishad. In case of Gaon Panchayat, the secretary of the Gaon Panchayat shall function as Cashier.

- (2) All such receipts shall be handed over to the Cashier or any other officer authorised for the purpose, through the Accountant in respect of Zilla Parishad and the Anchalik Panchayat and the Secretary in respect of Gaon Panchayat who shall account for such receipts.
- (3) The Cashier or any other Officer authorised in this behalf shall enter all such receipts in the Cash Book on the very date of receipts and each entry in the Cash Book shall be authenticated by the drawing and Disbursing Officer concerned with his dated initial.
- (4) When contribution or allotment from the Government or from any other authority is received, the accountant in received, the accountant in respect of Zilla Parishad and Anchalik Panchayat and the Secretary in respect of Gaon Panchayat shall immediately account for the same in the relevant ledger and hand over such receipts to the Cashier or any other officer authorised in this behalf who shall enter

such receipt into the case Book on the date of receipt. In respect of receipt by cheques other than Government department, the procedure outlined in AFR 57 shall be followed.

- (5) The receipt as under sub rule(4) above, the Cashier or any other Officer authorised in this behalf shall issue a pacca receipt in favour of the payee duly signed by the Cashier or the Officer authorised in this behalf. Checked and signed by the Accountant and countersigned by the Chief Accounts Officer as mentioned in sub-section (2) of section 102 of the Act in respect of Zilla Parishad and by the Executive Officer in respect of Anchalik Panchayat and by the President in respect of Gaon Panchayat.
- (6) Separate sets of Books of accounts shall be maintained for Government receipts and Panchayat's own receipts as well.
- (7) Subject to furnishing of security amounting to not less than Rs.3,000.00 (Rupees three thousand) the Cashier shall be entitled to a Monthly allowance as detailed below for average monthly cash



disbursement up to Rs. 4,000/- Rs. 10/-  
Rs. 4,000/- to Rs. 20,000/- Rs. 20/- Rs.  
20,001/- Rs. 50,000/- Rs. 30/- Rs.  
50001/- to Rs. 1,00,000/- Rs. 40/- above  
Rs. 1,00,000.00 Rs. 50/-

In calculating the amounts, all payment made by cheques and drafts, pay and allowances of Gazetted Officer deputed to the Panchayat shall be excluded. The allowance if allowed, shall be made available out of the own resources of Panchayat concerned

**Receipt Book** 15. The receipt Form in Form No. 4 of the Schedule to be bounded containing 50 (fifty) pages each, each page in original, duplicate and triplicate shall be consecutively machine numbered. Before bringing a receipt book into use, the (4) (a) shall count the number of pages and record a certificate on such count on the reverse of the fly leaf of the receipt book.

**Register of receipt Book and verification Of stock receipt Book** 16. (1) A register for Receipt Book shall be maintained in FORM No.5 of the Schedule. The receipt of Books shall be kept under the Personal custody of the Chief Executive Officer in respect of Zilla Parishad, the Executive Officer in respect

of Anchalik Panchayat and the Secretary in respect of Gaon Panchayat or under the custody of any other officer that may be authorized in this behalf under lock and key. Normally, one receipt Book shall be returned to respective Officer or to the Officer authorized in this behalf, within a week from the date of use of the last receipt.

- (2) The stock of used and unused Receipt Books shall be verified at the end of each financial year commencing from first day of April every year and ending on thirty first day of March next year by the office concerned and a certificate indicating the result of verification shall be recorded in the Register of Receipt Books.

**Payment**

- 17.** All payments shall be fully supported by duly stamped payee's receipt. Save or otherwise provided, all receipts for money shall be acknowledged by a receipt in RORM No. 4 of the Schedule to these rules

**Correction  
in Accounts**

- 18.** No. Eraser or overwriting shall be made in any account book. Correction shall be made, if required, in red ink by drawing a line through the mistaken entries and by writing the correct

figures in a nearby space. All such corrections shall be properly attested by the Officer concerned with dated initial. No page should be torn or removed from any account book, pages may however be cancelled by drawing a line through such page (8) and writing "Cancelled". Such cancellation shall be attested by the officer concerned with dated initials.

**Register for Properties assets**

**19.** All properties vested in the Zilla Parishad and the Anchalik Panchayat and the Gaon Panchayat shall be entered in the Register for properties and assets in FORM No.6 of the Schedule to these rules. In addition to all items of furniture and other equipment, this Register should contain a list of building and land and the like which are vested in the concerned Panchayat. Whenever any property is acquired or disposed of it should be entered in the Register of properties and assets, with necessary details. Entries shall be attested by the officer concerned.

**Vouchers and Preparation of bills and pay order**

**20.** (i) The Cashier or the officer authorised in this behalf, shall obtain for every payment he makes, voucher setting forth full and clear particulars on the claims and all information necessary for its proper clarification in the accounts. Every

voucher shall bear an acknowledgement of payment, signed by the person by whom or in whose behalf the claim is put forwarded. This acknowledgement shall be taken at the time of payment. A note of the deal and the mode of payment in the corresponding ledger before the same is passed on to the Cashier by the Officer authorised in this behalf.

**Note: 1:** All vouchers shall be processed through and correctness thereof checked by the Accountant in respect of payment made by the Zilla Parishad and the Anchalik Panchayat and by the Secretary in respect of Gaon Panchayat who shall obtain “pay order” thereon after obtaining prior approval of the concerned President of the Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat as the case may be and record the details of the payment in the corresponding ledger before the same is passed on to the Cashier by the Officer authorised in this behalf.

**Note: 2 :** Voucher includes a Bill paid.

**Note : 3 :** A Bill is a statement of claim against the Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat, as the case may be containing specification of the nature of works/supply and the amount of the claim. All bills shall be submitted in the Proforma prescribed below:

BILL

To.....

ORDER No.....DATE.....

BILL No.....DATE.....

Specification Works done or supplied made	Rate per unit	Amount
--	---------------	--------

Total Rs.

(-) Deduct Tax/  
recoverable made.....

Net claims Rs.....

(Rupees.....)

**CONTRACTOR/SUPPLIER**

**Note: 4:** Erasing or overwriting in the vouchers or bills are absolutely forbidden. If any correction is necessary, the incorrect entry should be cancelled neatly in red ink and the correct entry

inserted. All corrections and alternations in the total of voucher or pay order should be attested by the dated initials of the Chief Executive Officer in respect of Zilla Parishad accounts, the Executive Officer in respect of Gaon Panchayat accounts.

(2) (a) Every voucher shall bear a pay order signed and dated by the Chief Executive Officer in respect of Zilla Parishad, by the Executive Officer in respect of Anchalik Panchayat and by the Secretary in respect of Gaon Panchayat. The pay order shall be recorded in red ink both in figure and words. In recording the pay order, care should be taken to write the figure and the words in such a manner, so that there remains no scope for interpolation.

(b) All paid vouchers and sub-vouchers shall be stamped "paid and cancelled" so that these can not be used for second time Stamps if any, affixed to the sub-vouchers should be cancelled to prevent using twice.

- (c) All vouchers and the copies of such vouchers should be stamped original/ duplicate / triplicate / or cancelled, so that these can not be used subsequently for presenting fraudulent claims or for other fraudulent purposes.

**Note:** Pay order of the officer a under sub-rule 2 (a) shall be recorded on the original copy of the voucher under his dated initial, while in other copies, if any, extract of the pay order in the original copy should be recorded.

**Filling of voucher** (3) Office copy of voucher and Acquaintance shall be filled and retained carefully in the office in a guard-file for vouchers.

**Legally valid 21. Accounts of all** (1) The officers as mentioned in rule 20(2) shall be responsible for valid accounts for the amounts drawn by cheque on

**Payment** accounts of bill passes by him

(2) The cashier or the Officers mentioned in rule 20(1) shall be responsible to obtain

and preserve a legally valid acquittance from the amount drawn in sub-rule (1)

**Responsibilities**    **22.**    (1)    The responsibilities of an over charge shall rest primarily with the drawer of the Cheque and it is only in the event of culpable negligence on the part of the drawer that the question of recovery from him may be considered.

(2)    The responsibilities of effective check and proper maintenance of accounts of the Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat fund respectively both in respect of revenue and expenditure shall rest on the officers mentioned in rule 20 (2) (a). In case of Zilla Parishad and Anchalik Panchayat, the Accountant shall also be equally responsible.

**Authorisation by  
The Chief  
Executive Officer  
of Zilla Parishad  
and by the  
Executive Officer  
Of Anchalik  
Panchayat to do  
Certain acts by  
Other officers**

**23.**    (1)    The Chief Executive Officer of Zilla Parishad and the Executive Officer of Anchalik Panchayat may entrust all or any executive function as enumerated in these rules to any Gazetted Officers of the State Government working under him during hi



absence from the Zilla Parishad or the Anchalik Panchayat as the case may be in respective Head Quarter on duty.

But in such occasion, the Chief Executive Officer of the Zilla Parishad or the Executive Officers of the Anchalik Panchayat, as the case may be shall continue to remain responsible for all the duties and functions entrusted by him. But in the matter of Earned Leave, the standing Government procedures followed on such occasion shall be applicable.

- (2) In respect of the Secretary of the Gaon Panchayat in his absence from head quarter either on duty or on Earned Leave the responsibilities and Executive functions shall be entrusted to one officer by the Executive Officer of the concerned Anchalik Panchayat.

**Due date for  
payment of  
salary  
Wages and  
Honorarium  
etc.**

- 24.** (1) Bills for monthly pay and wages of the employees and allowances and honoraria of the president, Vice President and of the members of the Zilla Parishad and the Anchalik Panchayat and the Gaon Panchayat who are entitled to such allowances and honoraria, shall not be

drawn before the first day of the following month.

- (2) If the first two of the following month are holidays such payment may be made on the last calendar day of the month for which such pay, wages, allowances and honoraria are due.

**Procedure of final**

- 25.** (1) The last payment of pay and allowances and any amount due otherwise shall not be made on respect of a Zilla Parishad or Anchalik Panchayat or Gaon Panchayat employees or President and Vice President or member, as the case may be finally quitting the service be retirement, resignation, dismissal, removal, death or otherwise, until the officer mentioned in rule 20(2) (a) has satisfied himself by reference to the relevant records that there is no demand outstanding against him/her or he/she is not involved in any financial litigation or loss concerning the Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat, as the case may be.

- (2) In the event of payment, the officer mentioned in the rule 20 (2) (a) shall record a certificate in the payment order

sheet stating that the incumbent/member has no demand outstanding as referred to in sub-rule (1).

- (3) In case there is any demand outstanding for recovery from the incumbent and the balance paid to him/her. Relevant Government rules and order for recoveries from Government servant shall be followed.

**General Principle  
Of expenditure**

- 26.** In respect of expenditure from the Zilla Parishad fund or the Anchalik Panchayat fund or the Gaon Panchayat fund, the Chief Executive Officer of the Zilla Parishad or the Executive Officer of the Anchalik Panchayat or the secretary of the Gaon Panchayat, as the case may be, shall exercise the same vigilance as a man of ordinary prudence may be expected to exercise in spending his own money. It will be his own responsibility to see that each item of expenditure is of immediate necessity and the rate charged are fair and reasonable and that the expenditure is covered by the budget allocation and fund to the extent of expenditure are available in the respective budget of the Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat.

**Custody of cheque  
Book**

**27.** The Officers as under sub rule (2) (a) of rule 20 shall keep the cheque books in his personal custody under lock and key. On receipt of a cheque book, he shall count the number of cheques that such a cheque book contains and shall record a certificate on the reverse of the fly leaf of the cheque book stating the number of cheques the book contains, such certificate shall be duly signed with date by the concerned officer. A register of cheque book shall be maintained as per proforma attached.

**PROFORMA**

**(Rule – 27)**

Forms for maintenance of stock  
Accounts of CHEQUE Books

Date Receipt	of Cheque Book No.	No. of Cheques From.... To.... Of each Book	of Total No. of cheque book received	Remarks there be any discrepancy	Signature of the head of officer
1	2	3	4	5	6

Date	To whom Issued	No. of Cheque Book issued with the serial	Signature of the recipient	Signature of the Head of Office.
7	8	9	10	11

### Return of used up Cheque Book

Date of Return	Detail of returned Cheque Book	Signature of the recipient.	Remarks
12	13	14	15
<b>Custody of Bank Pass Book</b>	<b>28</b>	(1) The Bank Pass Book shall be kept under the personal custody of the Officer as under sub rule 2 (a) of rule 20 in respect of different Panchayat. The officer from time to time, shall verify the entries in the Pass Book and shall bring to the notice of the concerned Bank or Bands formally of any discrepancy that might occur for immediate reconciliation.	
		(2) No entry or mark shall, under any circumstances, be made in the Bank Pass Book by any one connected with the office of the Zilla Parishad. The Anchalik Panchayat and the Gaon Panchayat	
<b>Register for Government fund</b>	<b>29.</b>	A Register shall be maintained in form NO.7 of the Schedule for record of conditional grants	

even for special and specific purposes and expenditure thereof

**Receipt of stores**

- 30.** (1) All material received should be examined, Counted, measured or weighed as the case may be, when delivery is taken and these should be dept in-charge of the Accountant in Respect of Zilla Parishad and Anchalik Panchayat and in charge of the Secretary in respect of Gaon Panchayat and in charge of the materials in the stock Book and be required to give a certificate on the body of the bill to the effect that he actually received the materials in good condition and records these in the corresponding stock Book in the following manner :-

Received the articles as specified in the Challan /Bill No. .... dtd.....in good condition and recorded these at page No.....of stock No.....

Such a certificate shall be recorded under the dated initial of the Accountant or the Secretary of the Gaon Panchayat, as the case may be, which shall be countersigned by the Chief Executive Officer in respect of Zilla Parishad and by the President in

respect of Gaon Panchayat with reference to the entries in the stock book. For proper counting, weighing and measuring as per specification, the help of technical person, where necessary, shall be taken invariably and a certificate obtained from the technical person concerned to that effect.

- (2) The stock book shall be in the Form- 8 of the Schedule.

**Note:** The Accountant in respect of Anchalik Panchayat means Accountant-cum-Store-Keeper of the Block (C.D.)

- (3) The Accountant in respect of Zilla Parishad, the Executive Officer in respect of Anchalik Panchayat and the Secretary in respect of the Gaon Panchayat shall verify and sign with date the entries in the stock Book quarterly and also record and appropriate certificate under his/her dated initials in token of his/her having verified all the updated entries in the stock book.



**Forms for  
Preparation of  
bill**

- 31.** For Preparation of Bills, forms are as prescribed for use in Government offices may be used.

**Budget for Gaon  
Panchayat fund**

- 32.** (1) Before the end of February each year, the State Government or the Central Government or the Zilla Parishad or the Anchalik Panchayat, as the case may be, as under sub-section (1) (a) (b) (c) of section 24 of the Act shall intimate each Gaon Panchayat, the amount of contribution, grant and loan, if granted any, to prepare the Gaon Panchayat estimate of revenue and expenditure including other receipts mentioned in section 24 (1) (b) (e) (f) (g) and (h) of the Act for the ensuing Panchayat financial year beginning from first of July and ending on 30<sup>th</sup> June each year or any other date as may be prescribed by the State Government subsequently in Form-9 of the Schedule which will constitute the budget of the Gaon Panchayat fund as under section 27 (1) of the Act.
- (2) The budget so prepared shall be submitted to the concerned Anchalik Panchayat after approval by the Gaon Panchayat for its

approval as under section 27 (2) of the Act.

(3) The Zilla Parishad shall either approve the budget or return for modification and on such modification being done, the Gaon Panchayat shall have to resubmit the budget to the Anchalik Panchayat and the Anchalik Panchayat concerned shall accord its approval to the Gaon Panchayat budget. If the Anchalik Panchayat fails to convey its approval within 30 days from the date of submission or resubmission as the case may be the budget shall be deemed to have been approved by the Anchalik Panchayat.

(4) Minor heads may be added to the budget as prescribed in Form No. 9 of the schedule as the when necessity arises.

**Budget for  
Anchalik  
Panchayat  
fund**

**33.** (1) The State Government or the Central Government or the Zila Parishad as the case may be, as under section 56(1) (a) (b) (c) of the Act, shall intimate each Anchalik Panchayat the amount of contribution and grants and loans if granted any, to prepare its estimates or revenue and expenditure including other receipts as mentioned in

56 (1) (d) (e) (f) and (g) of the Act for the ensuing Panchayat financial year beginning from first of July and ending on 30<sup>th</sup> June each year or any other date as may be prescribed by the State Government subsequently in Form 10 of the Schedule to these Rules will constitute the budget of the Anchalik Panchayat fund as under Section 59 (1) of the Act.

- (2) The budget so prepared shall be submitted to the concerned Zilla Parishad after obtaining approval of the Anchalik Panchayat for its approval as required under Section 59 (2) of the Act.
- (3) The Zilla Parishad shall either approve the budget or return for modification and on such modification being done the Anchalik Panchayat shall re-submit the budget and the Zilla Parishad shall approve the budget. If the Zilla Parishad fails to convey its approval within the time specified, the budget shall be deemed to have been approved by the Zilla Parishad.
- (4) Minor heads may be added in the budget as and when necessary in Form No. 10 of the Schedule

**Budget for  
Zilla  
Parishad  
fund**

- 34.** (1) The State Government or the Central Government as the case may be as under section 91 (1) (ii) of the Act. shall intimate each Zilla Parishad, the amount of contribution and grants and loans if granted any and the amount to be transferred to Zilla Parishad fund by appropriation out of the consolidated fund of the state to prepare its estimates of revenue and expenditure including other receipts as mentioned under clauses. (iii) (iv) (v) and (vii) if section 91 of the Act for the ensuing Panchayat financial year beginning from first of July and ending on 30<sup>th</sup> June next year or any other that as may be prescribed by State Government in Form No.11 of the Schedule which will constitute the budget of the Zilla Parishad fund as under sub-section (1) of Section 96 of the Act.
- (2) The Zilla Parishad budget so prepared and after approval of the same by it shall be submitted to the State Government in the Department of Panchayat and Rural Development through the Director of Panchayat & Rural Development Assam

for its approval as required under sub section (2) of section 96 of the Act.

- (3) The Director of Panchayat & Rural Development shall forward the budget to Government latest by the fifteenth of August with his comments if there be any. The State Government may either approve the budget or return for modification and on such modification being done. The Zilla Parishad shall resubmit the budget direct to the State Government and the Government shall approve the budget within 30 days from the date of submission or resubmission as the case may be. If the State Government fails to convey its approval within the time specified the budget shall be deemed to have been approved by the State Government.
- (4) Minor heads to be added to the budget as and when necessary in form No. 11 of the Schedule.
- (5) Supplementary estimates as under sub-section (4) of section 96 of the Act, if necessary to provide in the budget, the Zilla Parishad shall submit such estimates

to the State Government for its approval latest by the 30<sup>th</sup> of December.

**District  
Planning  
Committee  
fund**

- 35.** (1) Every department of the Government which are to transfer development schemes referred under section 19 section and section 90 of the act to the Panchayat bodies for implementation, shall contribute to the District planning Committee mentioned, shall contribute to the District Planning committee mentioned in section 3.
- (2) The Chief Executive Officer of the Zilla Parishad being the Ex- Officio Secretary of the District Planning Committee as under sub – section (4) of section 3 of the Act, shall be the custodian of the District Planning Committee fund and shall incur expenditure with prior approval of the Ex-Officio Chairman of the District Planning Committee as under sub-section 5 of section 3 of the Act, after observing all procedures as are prescribed for similar for similar Government works . The forms to be used for maintenance of accounts of the District Planning Committee fund and the procedure for receipt and expenditure

and stock accounts shall be the same as are prescribed in these rules.

- (3) The Grade- III and Grade- IV staff terms as “deputed staff” in position now under the Marksman Parishad shall function as the staff of District Planning Committee which comprises one U.D.A two Lower Division Assistant and three Grade- IV, under the overall control of the Ex-Officio Secretary of the District planning Committee although their transfer and posting. Granting of Earned Leave etc. and payment of salary etc. the Director of Panchayat & Rural Development. Assam shall remain responsible.

Provide that preferably, the senior Lower Division Assistant. Shall function as the Cashier of the District Planning Committee as decided by the Ex-Officio Secretary of the District Planning Committee.

**Budget of  
the District  
Planning  
Committee**

4. (a) The District Planning Committee shall prepare its own estimates of revenue and expenditure as under sub-rule (1) of rule 35 for the

ensuing Panchayat financial year in Form No. 11 of the schedule which will constitute the Budget of the District Planning Committee.

- (b) The budget so prepared shall be submitted to the State Government in the Department of Panchayat and Rural Development through the Director. Panchayat and Rural Development, Assam within twentieth of July each year for approval. Before the budget is submitted to the State Government, It should receive the approval of the Ex-Officio Chairman of the District Planning Committee.
- (c) The State Government may either approve the budget or return the budget for modification and on such modification being done. The District Planning Committee shall resubmit the budget to the State Government within fifteenth of September. If the State Government fails to approve the budget within the specified period of time. The



budget shall be deemed to have been approved.

**Procedure for  
with the fund of  
respective  
Panchayat**

Works expenditure

- 36.** (1) The Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat, as the case may be may itself accord the administrative approval to carry out any work. The estimated cost of which does not exceed Rs 50,000,00 out of its own fund in respect of Zilla Parishad and Rs. 20,000,00 in respect of Anchalik Panchayat and Rs. 10,000,00 in respect of Gaon Panchayat. For Construction works. Zilla Parishad, Anchalik Panchayat or Gaon Panchayat are required to obtain technical approval from the technical wing of the District Rural Development Agency. But all the Panchayat i.e. Zilla Parishad. Anchalik Panchayat and Gaon Panchayat shall prepare a detailed plan and estimate including site plan in the form used by the Public Work Department of the Government.
- (2) The plan and estimate as prepared in respect of every work, the estimated cost which is above Rs. 50,000,00,

Rs.20,000,00, Rs.10,000,00 respectively of Zilla Parishad, Anchalik Panchayat. Gaon Panchayat as the case may be should obtain technical approval from the concerned department i.e. Public Work Department in case of construction of Buildings, roads and culverts etc. from Irrigation Department in the matter of irrigation works and public health Engineering in case of Construction of drinking water supply works by the Chief Executive Officer in respect of Zilla Parishad. Executive Officer in respect of Anchalik Panchayat and the Secretary in respect of Gaon Panchayat.

For Administrative approval for the works of which the estimated cost is more than Rs. 50,000,00, Rs. 20,000.00 and Rs. 10,000.00 in respect of Zilla Parishad, Anchalik Panchayat. Gaon Panchayat as the case may be, the concerned Zilla Parishad or the Panchayat need to obtain the from the Panchayat & Rural Development Department, Government of Assam.

Provided further that for the works the estimated cost of which is less than Rs.

10,000,00 no technical approval is required, provided the estimate is prepared by a technical person.

- (3) The local competent authority of the Public Works Department, Irrigation Department or the Public Health Engineering Department as the case may be shall examine the plans and estimates and if satisfied in regard to the propriety, correctness and feasibility there of as well as of the project, than only accord technical approval to the projects.

Provided that if it appears to the authority concerned that the plan and estimates are sent without proper information or in an incomplete or incorrect form, the concerned authority may return the plans and estimates to the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad, as the case may be for resubmission.

Provided further that the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be shall resubmit the plans and estimates after doing the needful within seven days from

the date of receipt back of the same from the concerned authority and the concerned authority shall accord necessary technical approval within fifteen days from the date of resubmission of the plans and estimates.

Provided also that the concerned authority while according technical approval shall be responsible for the engineering character of the project.

- (4) On receipt of the technical approval in respect any project the estimated cost of which is above Rs.10,000,00 and the plans and estimates in respect of the project the estimated cost of which is below Rs. 10,000,00 the secretary in respect of the Gaon Panchayat and the Executive Officer in respect of the Anchalik Panchayat and the Chief Executive Officer in respect of the Zilla Parishad shall submit the same at a meeting of the respective Panchayat for the approval, which shall be recorded in the proceeding bill.

Provided that before the projects are placed in a meeting of the Gaon Panchayat

or the Anchalik Panchayat or the Zilla Parishad as the case may be, the project should have the recommendation of the concerned standing committee or committees as under section 22 in respect of the Gaon Panchayat & section 52 in respect of Anchalik Panchayat and section 81 in respect of Zilla Parishad of the act.

- (5) The Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be, shall not accord approval to any plan and estimate against which there is no corresponding budget provisional and required fund available in the respective Panchayat fund.
- (6) the president in the respect of Gaon Panchayat and the executive officer in respect of Anchalik Panchayat and the Chief Executive Officer in respect of Zilla Parishad shall check and verify in plans and estimates and the drawings and countersign all these documents before issuing of the administrative approval as a mark denoting the approval of the project by the concerned Panchayat.

**Inspection  
of works**

- 37.** (i) The Technical Officer that may be posted by the Government as under Section 112 of the Act, shall inspect the works which are being carried out by the Gaon Panchayat or the Anchalik Panchayat or by the Zilla Parishad. He shall have the power inspect the books of accounts of works. He shall submit a report of such inspection to the Zilla Parishad and the Zilla Parishad who shall have the power to take appropriate action on such report and report to Government when found necessary:

Provided that the Gaon Panchayat or the Anchalik Panchayat shall intimate the Zilla Parishad the details of approved projects and the date of starting execution.

**Power of  
Inspection And  
Supervision**

- (ii) An officer specially authorized by the Government may inspect offices or premises of or work taken up by Zilla Parishad/Anchalik Panchayat /Gaon Panchayat and for the purpose examine or cause to be examined any books of accounts / documents etc and call for any records / statement fro the Zilla Parishad, the Anchalik Panchayat or the Gaon

Panchayat concerned who shall furnish the same

**Audit of Accounts** (iii) The accounts of Zilla Parishad, Anchalik Panchayat and Gaon Panchayat as the case may be, shall be audited by authority as may be prescribed by the State Government in this behalf.

**Fraud/embezzlement** (IV) In case of any fraud/ embezzlement noticed in the office of the Zilla Parishad / Anchalik Panchayat / Gaon Panchayat that may be brought immediately to the notice of the higher authority.

**Original or 38. repair Work** (1) Original or repair works shall not be undertaken in installments. For instance, an estimate for an original works or repair Works the cost of which exceeds the sanctioning power of the Panchayat, shall not be split in to small estimates to bring them within the power of sanction of the Panchayat.

(2) In case of imminent danger to a structure or works, urgent repairs may be taken up

in anticipation of approval by the concerned Panchayat body:

Provided that the cost of emergent repair works should not exceed Rs. 5,000.00 for each structure of works.

- (3) The schedule of rates prescribed by the public works Department of the Government shall be followed in the execution of works by the Panchayat:

Provided that in those types of works for which no rate is prescribed by the State Public Works Department, the technical Officer as mentioned in rule 37 may prepare schedule or rates for such type works for all the Panchayats.

- (4) In regard to the execution of works by the Panchayat by the contractor, the rules for execution of works by the State Public works Department shall apply mutates mutandis save as otherwise directed from time to time by the Chief Executive officer of the Zilla Parishad
- (5) Earnest Money for the works shall be accounted for in a Register in Form 12 of



the Schedule. Before allotting the works, a contract deed shall be executed specifying in clear terms following:

- i. Estimated cost of works.
  - ii. Amount of earnest money to be deposited which shall be sufficiently large to be the security against any possible loss.
  - iii. Stipulated Date of commencement of the works and completion thereof.
  - iv. The specification and rates.
  - v. A clause imposing penalty in case of non-compliance with any of the condition laid down and
  - vi. The terms upon which the payment will be made with necessary provision for safeguarding property of the Panchayat entrusted to the contractor.
- (6) The Chief executive officer in respect of Zilla Parishad, the Executive officer in

respect of Anchalik Panchayat and the president in respect of Gaon Panchayat shall invite works tenders if the concerned Panchayat decides the works to be done by contractor. The tenders received shall be decided by the standing committee constituted under Sub-section (1) (a) of section 52 and sub section (a) of section 81 of the act. The conceded standing committee shall open the tenders and recommend for acceptance by the President of the Zilla Parishad or the Anchalik Panchayat or the President of the Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat as the case may be

Provided that the lowest tender shall be accepted unless there is any objected to the capability and financial status of tenders and in such cases for not accepting the lowest tender shall be recorded.

- Muster Roll 39.** Wages of labor engaged of works done shall be drawn in Muster Roll on Form-13 the schedule showing the names of laborer of days they work and amount due to each of them. The daily attendance and absence of labor or laborers shall be recorded distinctly so as to prevent any

correction in the original entries. The Muster Roll shall be prepared by the Anchalik Panchayat / Development Block Overseer / Junior Engineer in respect of works relating to Gaon Panchayat and Anchalik Panchayat and by the junior Engineer of the Zilla Parishad in respect of works of the Zilla Parishad and be countersign by the secretary in respect of Gaon Panchayat and by the Executive Officer in respect of Anchalik Panchayat and by the Chief Executive Officer in respect of Zilla Parishad. Payment of laborers shall be made in presence of member of local Gaon Panchayat or Anchalik Panchayat or the Zilla Parishad and Signature on thumb impression of the payees obtained on the Muster Roll. The amount paid in each date shall be noted both in figures and words at the foot of the Muster Rolls, duly attested by the disburser.

**Measurement 40.**  
**Book**

- (1) Measurement of work done other than by daily labour and supply made shall be recorded in the measurement book in form No. 14 of the schedule. The measurement book shall be maintained by the sub-Engineer/Junior Engineer of the Anchalik Panchayat / Development Block in respect of works of the Gaon Panchayat as well as Anchalik Panchayat and by the junior

engineer or the Zilla Parishad in respect of the works of the Zilla Parishad in accordance with the rules laid down therefore by the State Public Works Development.

- (2) In case of works done by the Panchayat through daily labors, the measurement of works done shall also be recorded in the Measurement Book when items of works done are susceptible of measurement.
- (3) Before finally passing the Muster Roll the Security in respect of Gaon Panchayat. The Executive officer in respect of Anchalik Panchayat and the Chief Executive Officer or by his authorized technical Officer as under sub section (5) of section 102 of the Act in respect of works of Zilla Parishad, shall cause physical verification of at least ten percent of the entries made in the Muster Roll/ Measurement Book and record a certificate. to this effect below that last entry of the work in the Muster Roll/ Measurement Book. The concerned officer as mentioned above, as the case may be, shall ensure correctness of all entries into the Muster roll / Measurement Book.

- (4) A Register of Measurement Books shall be maintained which shall show the name of officer to whom the Measurement Books were issued. Books no longer in use, whether completely or partly written up shall be returned to the Officer who has been authorized in this behalf. The preservation and destruction of records shall be done according to the provision in the Assam Financial Rules

#### **TAX RATES AND FEES**

**Imposition of taxes fees, cases etc by Gaon Panchayat**

- 41.** (1) The Gaon Panchayat may from time to time at a meeting convened expressly for the purpose for which due notices have been given, impose within the local limit of its jurisdiction subject to the approval of the concerned Zilla Parishad, taxes, fees, cases, at such rates not exceeding the maximum limit prescribed hereunder.
- (2) The maximum of taxes or cases or fees etc. imposed under sub-section (1) and (2) of section 25 of the Act, shall be, (a)

Hose hold tax :-

- i) For brick or R.C.C. Building used for purpose other than business Rs. 150/- per annum payable by the owner or the occupant, as the case may be;
- ii) In case of an occupied brick or R.C.C Building used for business, a rate not exceeding Rs. 250/- per annum payable by the owner or the occupant, as the case may be;
- iii) For Assam type hose with C.I Sheet roofing used for purpose other than business Rs. 50.00 per annum payable by the owner or the occupant as the case may be;
- iv) For Assam type hose with C.I Sheet roof used for business purpose Rs. 2000/- per annum payable by the owner or the occupant as the case may be;
- v) For hose hold with bamboo, mud wall and thatched roof Rs 10/- per

annum payable by the owner or the occupant as the case may be;

- (b) Tax on trades, callings, manufacture and production and employment save and except those levied under any provision of this Act or under any enactment for the time being in force, a sum not exceeding Rs. 350.00 per annum.
- 3.
- (a) An additional stamp duty on all payments for admission to any entertainment, a sum not exceeding Rs. 1.000 per admission.
  - (b) A fee for providing sanitary arrangement at places of workshop, pilgrimage, fairs or melas, a sum not exceeding Rs. 200.00 per diem.
  - (c) A water rate where arrangement for supply of water for drinking, irrigation or any other purpose is made a sum not exceeding Rs. 10.00 per annum for house hold for drinking purpose and Rs. 20.00 per annum per bigha of land for supply

of water for other purpose and for the purpose of irrigation.

- (d) A lighting rate where arrangement for lighting of public street and places is made, a sum not exceeding Rs. 10.00 per light point per month recoverable from the beneficiaries.
- (3) The Gaon Panchayat constituted under the Act, shall within the three months from the date of its constitution frame Bye Laws as provided under sub-section (3) of section 25 of the Act, indicating the rates of taxation on the items as under clause (a), (b), (c), (d), (e) of sub-section (3) of section 25 of the Act and submit the same the same to concerned Zilla Parishad. On receipt of the Bye Laws submitted by all the Gaon Panchayat under it shall consolidate the same keeping conformity for the whole district and submit the same to the Government.

**Imposition of fees within and cases etc. Anchalik Panchayat**

- 42.** An Anchalik Panchayat constituted under the Act, shall by one year from the date of its constitution frame Bye Laws as provided under sub-section (5) of section 57 of the Act. Indicating rates of taxation on the items as



under sub-section (10) (a), (b), (c), (d), (e), (f), (g) of section 57 of the Act and submit the same to concerned Zilla Parishad. On receipt of the Bye Laws from all the Anchalik Panchayat under it. The Zilla Parishad shall consolidate the same keeping conformity for the whole district and then submit the same to Government.

**Imposition of 43.  
tools three fees  
and cess etc. By  
Zilla Parishad**

A Zilla Parishad constituted under the Act. Shall within months from the date of its constitution frame Bye laws as provided under sub-section (3) of section 95 of the Act, indicating rates on the items as under sub-section (1) and (2) of section 95 of the Act and submit the same to Government.

**Fee for mooring 44.  
on boat etc. by  
the Anchalik  
Panchayat and  
Zilla Parishad**

(1) The Anchalik Panchayat and the Zilla Parishad may imposed tolls fee, on the Row-Boat, skiff or other light craft, country Boat or on any other vessel propelled by stem, motor, electricity or by other mechanical powers mooring within the jurisdiction of the Anchalik Panchayat and the Zilla Parishad by a resolution passed at a meeting of the Anchalik Panchayat and the Zilla Parishad decides to do so;

provided that the landing stage shall be deemed to be maintained by the Anchalik Panchayat or by the Zilla Parishad as the case may be, at their respective cost or if the Anchalik Panchayat or the Zilla Parishad keep the slope to the water edge in repair and provides rings, bolard ropes, chains or the like facilities for Moorings.

Provided further that no fee shall be imposed upon any Boat of the Government or of a local authority or for the maintenance of which in the execution of their duties an allowance is made by Government or a local authority to any of their officers.

- (b) No fee shall be imposed on boat plying for hire in connection with a ferry recognized by statue or stationary rules.
- (c) No fee shall be imposed upon boat kept for sale by any bonafide manufacturer of such boats.
- (d) The Anchalik Panchayat or the Zilla Parishad as the case may be, may require the owner of any boat or boats for certain sum to be paid for boats belonging to such

owner or kept in his charge in lieu of the fees prescribed in sub-rule (1) para (c) vessels which moor at more than one ghat under the same Anchalik Panchayat or the Zilla Parishad as the case may be, during the same day shall be taxed for one ghat only on that particular day.

- (2) When the Anchalik Panchayat or the Zilla Parishad as the case may be, determine that the fees shall be imposed under sub-rule (1) an order shall be published not less than one month before the beginning of a year in which it shall take effect specifying the amount of fees to be charged.
- (3) A fee for mooring at any other places within local limit of the jurisdiction of the Anchalik Panchayat or the Zilla Parishad, provided that mooring at such place has not been prohibited under any Bye laws, on a scale to be approved by the State Government but not exceeding half the rate provided under sub-rule (1)
- (4) (a) When a fee imposed as under sub-rule (1) The Anchalik Panchayat or the Zilla Parishad shall arrange to

collect the fees due at every landing stage, or may lease out the right to collect the fees at such stage.

- (b) The Anchalik Panchayat or the Zilla Parishad as the case may be, shall either through its own agency or through the person to whom the right to collect fees is leased, arranged: -
  - i) The maintenance of the fore-shore in a hygienic condition:
  - ii) The provision necessary for mooring of boats and appurtenance:
- (5) Any person aggrieved at the imposition of fees, may appeal to the Zilla Parishad, whose decision in this behalf shall be final.
- (6) Where resistance is offered to any person duly authorized by a Gaon Panchayat or an Anchalik Panchayat or a Zilla Parishad to collect fees, any police officer whom he may call to his aid. Shall be bound to assist him and such police Officer shall for

that purpose have the same powers as he has in the exercise of their ordinary police duties.

- (7) When any person, authorised to collect fees, demands or takes higher fees authorized under the rules, such person shall be punishable with fine which may extend to Rupees two hundred, and if such person is an employees of the Government or the Gaon Panchayat or the Anchalik Panchayat or Zilla Parishad, shall be subject to such disciplinary action and punishment as may be determined by the Zilla Parishad in respect of Panchayat employees and by the Director of Panchayat and Rural development, Assam in respect of Government employees.

**Assessment and collection rules by of taxes etc. Register of or the Zilla Assessment collection.**

- 45.** (1) Any tax, fee and cess imposed as under these the Gaon Panchayat or the Anchalik Panchayat Parishad may be recorded in a register as per and Form-15 of taxes etc. attached to these rules.
- (2) The Gaon Panchayat and the Anchalik Panchayat and Zilla Parishad shall make necessary arrangement for assessment

and collection of taxes etc. imposed under the provision of the Act.

- (3) All assessment made by the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad shall be approved in a meeting of the respective Panchayat and make Bye Laws for the purpose of imposition. assessment and collection and refund of taxes, fees, cesses etc. within the time limits prescribed in this behalf under sub rule (5)
- (4) Collection of taxes or fees etc. shall be made by an authorized officers of the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as case may be, who shall give clear receipt in Form-4 attached to the Schedule to those Rule save as otherwise provided in those Rules.
- (5) Save as otherwise provided in those rules, the taxes etc. payable by any assesses whether consolidated or not, shall fall due in four equal installment payable in cash on or before 30<sup>th</sup> September, 31<sup>st</sup> December, 31<sup>st</sup> March, and 30<sup>th</sup> June each year. If any assesses fails to make

payment by the due date, the entire amount of taxes etc. payable shall be deemed to have become due at after the due date and shall be recoverable under sub-rule (7)

(6) All sums received or collected on account of any rates, taxes etc. under the Act or rules framed there under shall be deposited into the accounts of the respective Panchayat.

(7) The Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be recover any tax leviable or demand payable under this Act or under any rule or Bye-law made there under, the recovery of which is not otherwise provided for, as if the same were of land revenue recoverable under the Assam Land Revenue Regulation 1986.

**46.** (1) When it has been decided that license fee shall be or imposed under rule 41, 42 and 43, Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad, as the case may be at meeting, shall make an order that the owner of every carriage or cart or Hotel or Cinema Hall etc. of kind

specified in the order, residing in the local limit of the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be, shall pay such fee as may, subject to the maximum as may be indicated in the respective Bye-Laws, be fixed in the order for each half year beginning from the first day of the first and seventh month of each Panchayat year and take out a license for that half year or a year. No such cart or Hotel or shop or Cinema Hall etc. shall be in operation unless the owner there of has paid such fee and taken out a license. The Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad, as the case may be shall cause such order to be published in the form prescribed in Annexure- A to those rules at least one month before the commencement of the half year or a year in which it shall take effect and shall be specified the fee not exceeding the amount as may be prescribed under rule-41, 42 and 43 which shall be charged in respect of different classes of charge or cart or hotel or shop or cinema Hall etc.



Provided that the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad, as the case may be, may permit the owner of any such carriage or cart which is casually brought with him in to the local limit of either of the Panchayat's jurisdiction to keep or use the same without a license. For such period not exceeding 30 days in the year.

Provided further that no license shall be required in respect of

- (a) Carriage or cart belonging to Government Municipal Corporation, Municipality, Town Committee or Panchayat Body.
- (b) Carriage or cart belonging to any officer or employee of any such local authorities which is generally used for the execution or discharge of his official duties and for which an allowances is paid by Government.
- (c) Carriage or cart kept for sale by any bonafide dealer if such carriage or cart are not used for any other purpose.

(2) Any other of the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be, imposing fees under the preceding sub-rules shall continue in force until rescind and the fees shall be charged at the rate specified in the order published as under sub-rule – (1) or rule 46 unless and until, the Gaon Panchayat, or the Anchalik Panchayat or the Zilla Parishad as the case may be a meeting held not less than one month before end of each half year or a year made published and other specifying any different fee which shall be charged for the ensuing half year or a year.

**License how  
can be  
obtained**

(3) The owner of every carriage or cart or hotel and Cinema hall, shop etc. Shall forward to the concerned Panchayat within the first month of each half years or a year, a statement duly signed an dated by him in one form that may be prescribed by the concerned Panchayat containing particulars or carts carriage. Hotel shops, Cinema Hall etc, and pay at the same time to the concerned Panchayat the fee which

he is liable to pay in respect of such carts carriage, shop hotels and cinema hall etc during the half year of a year for issue of license.

**License how  
can be  
obtained**

- (4) On receiving the amount of fee as aforesaid, the concerned Panchayat and any person authorized by it in this behalf, shall issue to the person paying the same a license in form No 16 or a Token of Registration number, as the case may be, for each of each of the period for which the amount is received.

**Proportionate  
and carriage  
acquired during  
the year**

- (5) If any person acquires possession at any time after the commencement of any half year or a year of any carriage, cart or hotel or shops or cinema Hall etc, in respect of which no licence has been given for such year or a year, he shall forward a statement as above, within one month of the date on which he may have acquired possession thereof and shall pay such amount of fee as shall bear same proportion of the half year or a year as the un expired portion of the half year or a year bears to the half year or a year and such amount shall be calculated from the

date on which such person may have acquired possession as aforesaid .

**Liability to pay Fees even whom the owner is absent**

- (6) Whether the owner of any carriage or cart, hotel or shop or Cinema Hall etc., liable to pay the fees ceases to be a resident within the limits of the concerned Panchayats Jurisdiction to which the fee is dues, the person in whose immediate possession, the cart or carriage, or shop or Hotel or Cinema Hall etc. is for the time being kept shall take a licence for the same.

**Penalty**

- (7) (a) The concerned Panchayat shall cause a notice on the owner/ occupant of such carriage, cart etc mentioned in sub rule (6) to pay the arrear of licence fee with 10% .as penalty within three months from the date of issue of the Notice. In case of failure to pay the arrear licence fee within the prescribed time he shall be liable to pay a fine @10% as further penalty on the whole amount payable as arrear for each year. The amount shall be realized in the manner prescribed in rule 46 (7).

(b) Whoever keeps or is in possession in of any carriage, cart etc as mentioned in sub rule (6) without the licence shall be liable to pay a fine not exceeding 20 time the amount payable by him/her in respect of such license inclusive of the amount payable.

**List of Owners**

(8) The concerned Panchayat shall for time to time, caused to be prepared and entered in Register in Form No 17 to be kept by it and to be open to the inspection of any person interested herein, the list of the owners liable to pay fee and to take a licence indicating therein, the carts or carriages or hotels or shop or Cinema Halls etc in respect of which the fees for the current half year has been paid in the name of the person to whom license for such things have been issued

**Power to inspect Stable etc. and to summon persons Liable to the Payment of fee.**

(9) The concerned Panchayat or any person authorized by it in that behalf, may at any time enter and inspect any stable or coach, house, or any place wherein it may have reasons to belief that there is any carriage or cart liable to licence fee, for which a licence has not duly obtained. The

concerned Panchayat may summon any person whom it has reason to believe to be liable to the payment of any such fee, or any servant of such person, may examine such person or servant as to the number and description of the carriage or servant as to the number and description of the carriage or cart in respect of which such person is liable to pay licence fee.

**RULES AND PROCEDURES FOR THE SALE AND SETTLEMENT OF MARKETS, FERRIES, FISHERIES. AND PONDS**

47. (1) Such markets or ferries or fisheries or pounds as are vested in or placed under the control and administration of the Panchayat under Section 105, 106, 107, 108 and 109 of the Act shall be settled by inviting sealed tenders affixing court fee stamp for such amount as has been prevailing otherwise and earnest money not below two per cent of the minimum bid value for sale and settlement of the richly to collect the authorized fees in respect of the markets or ferries or the fisheries and the pounds for a period coinciding with one panchayat financial year.

Earnest money so received shall be entered in a Register in Form No. 12 to the schedule to those rules.

(2) Such tender notice shall be floated at least forty five days before the last day of Panchayat financial year such tender shall state: -

- i) The name and location of each asset to be leased.
- ii) Condition for submission of tender including the amount of security money for the purpose
- iii) Full details of the assets to be leased out
- iv) The period for which the leased will be given
- v) The last that of submission of tender
- vi) Date, Place and time opening tenders

- (3) Such tender noticed shall be given wide publicity and a copy thereof hanged on the Noticed Board of the Deputy Commissioner, the Sub-Divisional Officer, the Public Works Department and the officers of the Gaon Panchayat, Anchalik Panchayat and Zilla Parishad and be displayed in prominent place. A copy of the tender notice shall be endorse to the State Government / Directorate of Panchayat & Rural Development Assam
- (4) Such tender shall be submitted by the intending tenderer by Registered post or personally under sealed cover
- (5) Tender shall be opened, processed and settled by the committee as provided in sub section – 1 (i) of Section 22 or sub section 1 (a) of section 52 or sub section (a) of section 81 of the act as the case may be.

The particulars of the tenders or their authorized representatives shall be obtained in a sheet of papers while opening the tenders.



- (6) The absence of a tender or his authorized representative shall not disqualify the bid any way.
- (7) The Committee as under sub-section (1) (i) of section 22 or sub section (1) (a) of section 52 or sub-section (1) (a) of section 81 of the Act, as the case may be the member present shall sign all papers in a tender and shall cause to prepare a comparative statement setting forth full details of the tenders and obtain dated signature of member on the comparative statement.
- (8) The committee refer to in sub-rule 7 shall record their opinion on each tender in the comparative statement duly signed and dated before it is submitted to the authority for acceptance.
- (9) The case of any dispute, the matter shall be referred to the Government as under sub-section 4 of section 105 or sub section 4 of section 104 or sub section (4) of section 109 of the Act as the case may be.

- (10) The tender of highest bidder shall be accepted. Acceptance of tender other than the highest bid shall require the "Government" prior and formal approval.
- (11) On acceptance of the tender, the Panchayat concerned shall inform the selected tenders concerned requiring the tenders to submit within seven days from the date of issuing the acceptance later to:-
- i) Deposit with the Panchayat concerned not less than thirty percent of his quoted amount in his tender as security. The amount of security shall be recorded in the Register in Form 12 and accept a duly stamped lease in a form as specified in Annexure - 8 of the schedule of these Rules.
  - ii) The Panchayat concerned shall provide the Form of lease and stamp papers at the concerned lease's cost.
- (12) If the tender referred to in sub-clauses (ii) fails either to deposit the required the requested amount or to accept the lease

within the stipulated period of seven days, the Panchayat concerned shall refer the matter to the Government whose decision in this regard shall be final.

Provided that the lease shall not be issued before deposit of the required amount by the tendered as referred to in sub-clause (i) of clause (ii)

(13) Failure of the tenderer to comply with the condition set forth in sub-clause (11) (I) (ii) shall result in forfeiture of his earnest money deposited in concerned Panchayat's fund.

(14) When a lease becomes liable to be terminated consequent of the infringement by the lease of any of the terms of the lease the particular asset shall without any delay the leased out subject to the provision to sub-rule (1) by inviting fresh tender in the manner prescribed in the presiding sub-rules. If the price fetched out at such a resale does not cover the balance of the rent payable by the defaulting leasee the Panchayat concerned shall at once proceed to request the deputy commissioner or the sub-divisional

officer of the out line sub division as the case may be to take action for the recovery of the amount of these loss from the defaulting leasee or his surely if any as arrears of land revenue unless the amount deposited under sub-rule (ii) above or revenue thereof if any is sufficient to cover the amount of loss.

- (15) The amount deposited by the leasee under sub-rule (11) shall be held by the Panchayat concerned as security for the due payment of the rent other sums payable by the leasee under the terms of his lease and on non payment of such rent or others sums the Panchayat concerned shall appropriate the amount of deposit or so much of it as is necessary towards the relation of the said rent or others sums due from the leasee.
- (16) The Panchayat concerned shall take steps to register every lease.
- (17) Register in Form No.18 shall be maintained in respect of markets Farris, Fisheries and Ponds under the Panchayats.

**Fee in fishing  
allotted to  
Panchayat**

- (18) (i) When it is decided to impose a fee on fishing in the fisheries allotted to Panchayat no person shall fish in such fisheries without obtaining necessary permit from the concerned Panchayat.
- (ii) Any person who intends to fish in such fisheries during the Panchayat financial year, shall apply to the concerned Panchayat before the end of the previous financial year praying for fishing along with description of instrument to be used and the fishery in which fishing is to be made and shall at the same time pay to the concerned Panchayat the amount of fee that is liable to pay: -
- (iii) In the case of casual fishing, application with the particulars as under sub-clause (ii), may be submitted at any time of the year when fishing is permissible.
- (iv) On receiving the application and the amount of fee, the Panchayat concerned shall, if there is no objection to issue the permits,

entered the particulars in a Register in Form No. 19 and issue the permit in favour of the applicant in Form 20 of the Schedule.

(v) The Panchayat concerned shall keep the fisheries clear of water hyacinth and other weeds and maintain sufficient water for protection of the fisheries and drinking purpose of the cattle.

(vi) Fishing in a fishery by more than twenty five persons at a time is prohibited and the Panchayat concerned shall ensure that no infringement of this rule is made for any infringement, the person at fault shall be liable to penalties under the Act.

(vii) Ratting of jute in such fisheries is prohibited.

**Preparation  
of list of  
persons  
liable to Pay  
cess**

**48.** (1) When it is decided to impose a cess or water rate for recovery of the cost on Minor Irrigation & works taken up within the Panchayat area or for the purpose of maintenance & repair of such works. The

Panchayat concerned shall cause to prepare a list of such person liable to pay the cess for water rate and serve notices on the person concerned within seven days on the completion of assessment.

(2) Such cess or water rate may be paid half yearly or yearly as may be decided by the concerned Panchayat.

**49.** Not with standing Government may consider the remission cases of the Hat/Ghat/ Fisheries on special ground viz- flood, natural calamities and any other disturbances which is beyond the control of the locality and the authority.

**(FORM NO. 1)**

**(FORM -NO.1)**  
**RECEIPT & EXPENDITURE LEDGER PERTAINIGN PANCHAYAT**  
**FUND ONLY**

Item of Receipt ..... Financial year .....

Date		Receipt				Expenditure						Remakes						
1	2	3	4	5	6	7	8	9	10	11	12		13	14	15	16	17	
Date	From Whom Received	Receipt & Date of Receipt Book No.	Cash Book page NO. Cash Book	Amount received	Progressive	Remarks	Date	Cash Book page no. of Cash Book No.	To whom paid	Particular of expediter	Amount of expenditure	Bank	Cash	Amount	Progressive	Balance		

**N.B.:** - 1) Each independant item of Zilla Parishad / Anchalik Panchayat / Gaon Panchayat's receipts (Other than Govt. receipt) shall be entered in a separate page of the ledger.



- 2) Concerning records on each receipt entry in the ledger shall be verified and signed by the Chief Executive Officer/Executive Officer/G.P. Secretary as the cash may be.
- 3) Entries on columns on expenditure shall be verified and signed by the Chief Executive Officer/Executive Officer/G.P. Secretary as the cash maybe at the time of according to pay orders on the vouchers.
- 4) The Account in respect of Zilla Parishad and Anchalik Panchayat and G.P. Secretary in respect of Gaon Panchayat shall be responsible for maintenance of this ledger.
- 5) The Accountant in respect of Zilla Parishad and the Anchalik Panchayat and G.P. Secretary in respect of Gaon panchayat shall pump all vouchers etc. for order of the respective authority concerned along with this ledger keeping the vouchers etc. on the same place in which corresponding receipt and expenditure have been recorded.

**FORM -1A**

**RECEIPT & EXPENDITURE LEDGER PERTAINIGN GOVT. FUND ONLY**

**Item of receipt.....**

Date	Receipt	Expenditure
	Amount	Amount of expenditure
	received	Amount      Balance

1 Mode of receipt (By Cash/Bank Draft No. & Date. cheque NO. & date. please indicate the  
 2 name of drawer of the Draft of Cheque and name of the issuing branch of the Bank of the  
 draft.

3 Receipt No. & date of Receipt Book No.

4 Cash Book page No. with Cash Book No.

5 Amount

6 Progressive

7 Remarks

8 Date

9 Cash Book page No. with Cash Book No

10 Particulars of expenditure

11 Mode of payment (in cash/Bank Draft No. with date Cheque  
 No. & date if payment advised by Bank draft the name of  
 issuing Branch of the Draft should be quoted

12 Bank

13 Cash

14 Progressive

15 Balance

16 Cash

Remarks

17

**N.B.:-**

- 1) Each independent item of receipt shall be entered in a separate page of the ledger.
- 2) Corresponding records in cash entry in the ledger (Receipt) shall be verified by and shall be signed in support of the verification by the Chief Executive Officer in respect of Zilla Parishad, the Executive officer in respect of Anchalik Panchayat and G.P. Secretary in respect of Gaon Panchayat. Entries in columns (Expenditure) be verified and signed accordingly by the concerned Officer at the time of payment on the voucher.
- 3) The Accountant in respect of Zilla Parishad and the Anchalik Panchayat and the G.P. Secretary in respect of G.P. shall be responsible for maintenance of this ledger.
- 4) The Accountants and G.P. Secretary as order as under SL. 3 above shall put all vouchers for pay orders to the concerned officer along with this ledger keeping the vouchers on the same page in which corresponding records on receipts and expenditure have been recorded.

**FROM NO. 2**

**Financial year**

**[(SUB RULE (S) OF RULE – 8)]**  
**CONTROL LEDGER OF RECEIPT AND EXEPNDITURE**  
**GOVERNMENT FUND) ANCHALIK PANCHAYAT/GAON**  
**PANCHAYAT FUND**

Receipt							Expenditure									Remarks
1	2	3	4	5	6	7	8	9	10	11	Amount of Expenditure		14	15	16	
											Bank	Cash				Progressive
Date	Cash	Page No. of Receipt and expenditure ledger No.	Purpose of receipt in brief	Amount	Progressive	Remarks	Date	Cash Book page No. Cash Book	Page No. receipts Books No. and expenditure ledger	Purpose of expenditure in brief	Bank	Cash	Progressive	Bank	Cash	17

- N.B. :-**
- 1) Separate control ledger shall be maintained both for Govt. fund and other Panchayat fund.
  - 2) The officer concerned shall cause due verification of the entries and signed it.

**FORM NO. 3**

**[SUB RULE- ( ) OF RULE – 8]**

**CASH BOOK OF ZILLA PARISHAD/ANCHALIK  
PANCHAYAT/GAON PANCHAYAT**

1	2	Receipt				7	8	9	10	11	Expenditure				16	17
		3	4	5	6						12	13	14	15		
Date	Particulars of receipts (Full details/from whom/	Cash	Bank	Interest	Total	Classification	Ledger page No.	Remarks	Date	Full details of payee scheme etc.	Cash	Bank	Interest	Total	Ledger page No.	Remarks

**N.B.:-**

- Under column 17 analysis of the Cash Bank Balance shall be recorded separately for Govt. and Panchayat fund as under Government fund:-

Bank .....

Details of cash .....

Total .....

A. Panchayat fund .....

Banks .....

Interest .....

Details of cash .....

Total .....

Grand Total ..... (A + B) = Rs.

- 2) Each page of Cash Book should be record the transactions of one calendar day only.
- 3) Cash book should be put up to the Drawing the Disbursing Officer on each day of transaction for his/her verification of entries etc. and signature.
- 4) In column 2 & 11, if receipt and expenditure involve cheque and Bank Draft the No. and date should be indicated.
- 5) In column 7 head of Accounts or purpose on which the amount has been received should be specified.

- 6) It should be the responsibility of the Cashier or the Officer authorized in this behalf to undertake reconciliation of concerned Panchayats Bank Accounts with that of the concerning Bank at the end of June and December of a year and obtain and preserve corresponding statement from Bank.

**FROM NO. 4**

**(RULE – 15)**

**RECEIPT**

Receipt Book No. .... Receipt No  
The .....  
received with thanks from .....  
..... an amount  
of Rs. .... (Rupees .....  
.....) only in cash / Bank Draft and cheque (No and date in cash  
of cheque and Bank Draft and name of drawee Bank and its case  
of Bank Draft) and advised on .....  
..... (name of Bank and its station for  
deposit of cheque/Bank Draft) on account of .....

Date .....

- 1) Reference of Cash Book entry  
(Page No..... of Cash Book  
NO. ....)
  
- 2) Reference to receipt and  
expenditure ledger (Page NO.  
.....for the year  
.....)



Checked by .....

.....

Signature of the Cashier or the Officer with designation

Authorized to receive cash

Signature of the Accountant .....

Countersigned by .....

\* Chief Executive Officer/Executive  
Officer/G.P. Secretary

Score out the words not applicable.

**N.B. :-** \*Each Receipt Book shall have a serial number and each receipt which shall be in triplicate use with double carbon paper within the Book. Both number and the receipt number shall be machine numbered on each Receipt whether original/Duplicate or Triplicate.

- 3) The Seal of the fund shall be affixed on each Receipt before it is issued.
- 4) The original shall be issued to the person/authority paying the amount. The Duplicate shall be handed over to the Accountant to the maintain ledger records. The Triplicate shall be retained with the Cashier or the officer authorized in this behalf.

**FROM NO-5**  
**[SUB - RULE - (I) OF RULE - 16]**

**Register of Receipt Book**

Date of Receipt	Sl. No. of Book received	Serial No. of receipt against cash book in column No.2	Signature of the concerned Officer	Date of issue	To whom issued	Signature of the recipient	Receipt Book No.	Sl. No. of receipts	By whom returned	Signature of the Officer concerned	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

Return of used Book

- N.B :** - (1) Each Book in column 2 should be accounted for serials of receipts should be recorded against the corresponding No. of Book in column 2.
- (2) Column 8 & 9 when used up, shall be filled up as (1) above in respect of the serial no. of the Book only. In case the serial No. of book will be the one returned i.e. first returned Book may bear Sl. No. 10 and the second one Sl. No. 10 and the second one sl. No.1 and the entry will start first Sl. No. 10, Second Sl. 1 so on. and so on.



**(Rule- 29)**

**Registrar of Government fund)**

- 2 Date of receipt
- 3 No. & date of sanctioning letter
- 4 By whom sanctioned
- 5 Specific purpose on which sanctioned
- 6 Period within which the sanctioned amount to be utilized
- 7 Amount sanctioned
- 8 No. & date of the Treasury voucher which the amount has been drawn
- 9 Condition if any laid for utilization of the sanctioned amount

**FROM NO-8**

**[SUB - RULE - (2) of rule - 30]**

**REGISTER FOR STOCK BOOK**

<b>RECEIPTS</b>											<b>ISSUE</b>		<b>Remarks</b>														
1	<b>Sl No.</b>	2	<b>Date</b>	3	<b>Source of receipt and other details</b>	4	<b>G. R. note No. and date</b>	5	<b>Quarterly received</b>	6	<b>Value</b>	7		<b>Signature</b>	8	<b>Date</b>	9	<b>Nature of issue</b>	10	<b>Requisition slip No.</b>	11	<b>Quantity issued</b>	12	<b>Values</b>	13		14
																									<b>Balance</b>		
																							<b>Quantity</b>	<b>Value</b>			
																									15		

**FROM NO-9**

**[SUB - RULE - (1) OF RULE - 32]**

**Budget for a Gaon Panchayat**

1	Item of receipts
2	Final estimate of the previous year
3	Actual of the current year
4	Estimate receipt for the current year
5	Probable receipt for the current year
6	Estimate of the year
7	Item of expenditure
8	Final estimate of the previous year
9	Actual of the previous year
10	Estimate of the current year
11	Probable expenditure for the current year
12	Estimate in the next year
13	Remark

OPENING BANLANCE

1. Opening balance.
2. Grants from the consolidated fund of the state
3. Other Govt. Grants.
4. Proceeds of total assessment/fees etc.  
(Detailed item wise estimates should be budgeted
5. Loans.-
6. Interest on Bank Deposit.
7. Share of sale proceeds payable by A.P.
  - (a) Hats.
  - (b) Ferries
  - (c) Fisheries
8. Sale proceeds of self managed.
  - (1) Fisheries
  - (2) Pounds.
  - (3) Dust.
  - (4) Drug of refuge
  - (5) Drug or Refuge
9. Other receipts  
(Give item wise details)

1. Remuneration
2. Travel expenditure.
3. Contingencies.
4. Work / schemes  
[Estimates to be furnished for each Work/scheme separately]
5. Interest on Loan
6. Repayment.

**FORM No. 10**

**(SUB-RULE- (1) OF RULE-33)**

**Budget for Anchalik Panchayat..... (Figures in rupee).**

Item of receipts	Final estimate of the previous year	Actual of the previous year	Estimate for the current year	Probable receipt for the current year	Estimate for the next year	Item of expenditure	Final estimate of the previous year	Actual of the previous year	Estimate of the current year	Probable expenditure for the current year	Estimate for the next year	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13
Opening balance						1. Remuneration						
2. Grants from the consolidated fund of the state						2. Travel expenditure						
3. Other Govt. grants.						3. Contingencies						
4. Proceeds of total assessment/fees etc [Detailed of estimates should be given each item of taxes/fees etc]						4. Works/schemes (Estimates to be furnished for each Work/scheme separately)						
5. Loans						5. Interest on Loan						
6. Interest on Bank Deposite.						6. repayment of loan						
						7. (a) Share of hat payable to G.P.						
						(b) Share of Hat payable To Zilla Parishad						
						(c) Share of Ferry payable To G.P.						



7. Sale proceed on

(a) Hats

(b) Ferries

(c) Fisheries.

(d) Share of Ferry  
payable To Zilla  
Parishad.

(e) Share of Fishery  
payable to G.P.

(f) Share of Fishery  
payable to Zilla  
Parishad.

8. Any other share  
(Give detailed  
estimate)in each  
case

(a) Payable to G.P.  
Payable to Zilla  
Parishad

9. Any other  
charges, (Give  
detailed  
estimates.)

**FORM NO. 11**  
**(SUB-RULE-(1) RULE-34).**

**Budget for Zilla Parishad -----**

**(Figure in rupee).**

1	Item of receipts
2	Final estimates of the previous year
3	Actual of the previous year
4	Estimate of the current year
5	Payable receipt for the current year
6	Estimate receipt for the next year
7	Item of expenditure
8	Final estimate of previous year
9	Actual of the previous year
10	Estimate for the previous year
11	Probable expenditure of current year
12	Estimate for the next year
13	Remarks



**FORM NO. 13**

**(RULES-39)**

**MUSTER ROLL**

**CASH BOOK VOUCHER NO.....DATE.....**

Description	No.	Names (Groups according to class)	Father's Name	Days worked date					Rates	Amount due	Dated initial and remarks of paying officer made at the time of payment
				_____ of month							
				1	2	3	4	total			

Passed for (Rs.....) Rupees.....Only

Date.....

Measurement taken on .....(date)

Measurement Book No.....page

Date.....

Signature of the officer

.....

Signature of the J.E

**FORM NO. 14**

**(RULE -40)**

**Measurement Book No.**

**NAME OF THE OFFICER.....**

**DATE OF FIRST ENTRY.....**

**DATE OF LAST ENTRY.....**

**INDEX**

- A. FULL name of work as given in estimate.....  
.....
- B. Situation of work.....
- C. Name of Contractor.....
- D. No. & Date of his agreement.....

E. Date of commencement of the work.....

F. Date of completion of the work.....

**Particulars    Details of Actual measurement**

	<b>Number</b>	<b>Length</b>	<b>Breath</b>	<b>Depth</b>	<b>Contents</b>	<b>of</b>
					<b>area</b>	
	1	2	3	4	5	6

**FORM NO. 15**

**(SUB RULE -(1) OF RULE -45**

**ASSESMENT AND COLLECTION OF TAXES ETC., REGISTER**

**NAME OF TAX , RATE ,FEE LESS.....**

1	Sl. No.
2	Name of assessee with full address
3	Amounting assessed during the current year (yearly, Rs...Half yearly Rs....Indicate where necessary).
4	Previous arrears
5	Total
6	Date of collection
7	Receipt No. & Date
8	Amount collected
9	Outstanding at the end of the year
10	Initial of the Officer concerned
11	REMARKS

**FORM NO. 16**

**(SUB RULE (4) OF RULE -46**

<b>LICENCE</b>	<b>LICENCE</b>						
<p>(Counter File) NO.....</p> <p>(Under Section -25,57&amp; 95 of the Assam Panchayat Act, 1994).                      For the year half/ year ending .....                      Period from.....To.....  <u>*The Gaon Panchayat:</u>  <u>The Anchalik Panchayat of</u> .....                      Zilla Parishad                      Hereby grants upto.....Son of..... residing                      at .....village.....Mouza.....</p> <p>The license will be valid within the jurisdiction                      of.....</p> <p><u>The Gaon Panchayat:</u>  <u>The Anchalik Panchayat of</u> .....                      Zilla Parishad                      For the under mentioned purposes.....</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Description of item for which licence is granted</td> <td style="width:10%;">Rate</td> <td style="width:10%;">Amount of fees received</td> </tr> </table> <p>The.....19.....</p> <p align="right">Signature of the Officer with seal.</p> <p>*Score out word or words which is not applicable.</p>	Description of item for which licence is granted	Rate	Amount of fees received	<p>(Counter File) NO.....</p> <p>(Under Section -25,57&amp; 95 of the Assam Panchayat Act, 1994).                      For the year half/ year ending .....                      Period from.....To.....  <u>The Gaon Panchayat:</u>  <u>The Anchalik Panchayat of</u> .....                      Zilla Parishad                      Hereby grants upto.....Son of .....residing                      at .....village.....Mouza.....</p> <p>The license will be valid within the jurisdiction                      of.....</p> <p><u>The Gaon Panchayat:</u>  <u>The Anchalik Panchayat of</u> .....                      Zilla Parishad                      For the under mentioned purposes.....</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Description of item for which licence is granted</td> <td style="width:10%;">Rate</td> <td style="width:10%;">Amount of fees received</td> </tr> </table> <p>The.....19.....</p> <p align="right">Signature of the Officer with seal.</p> <p>*Score out word or words which is not applicable.</p>	Description of item for which licence is granted	Rate	Amount of fees received
Description of item for which licence is granted	Rate	Amount of fees received					
Description of item for which licence is granted	Rate	Amount of fees received					



**FORM NO .17**

**(SUB RULE (8) OF RULE .46)**

**REGISTER FOR LICENCE HOLDERS**

Village/Mouza.....Gaon Panchayat/Anchalik

Panchayat .....

1	Name of the Village	2	Name	3	Father's name	4	Residence	5	Full particulars (Here insert kind of the item for which licence is granted)	6	Amount of arrear (from 1st Half Year)	7	Current Tax.	8	Total Demand for the 1 <sup>st</sup> half year	9	Amount of Tax realized	10	Licence Book No.	11	Amount	12	Date	13	Amount Deposited	14	Amount Remitted	Ref. To remission order No. & Date
---	---------------------	---	------	---	---------------	---	-----------	---	--	---	---------------------------------------	---	--------------	---	--	---	------------------------	----	------------------	----	--------	----	------	----	------------------	----	-----------------	------------------------------------

**LICENCE USED**  
**SECOND HALF YEAR**

	Amount deposited	Amount remitted
15	Total amount of collection & commission	
16	Balance outstanding at the close of half year	
17	Amount of arrear Tax (from last half year	
18	Current Tax.	
19	Total demand for second half year	
20	Amount of total realised	
21	Licence Book NO	
22	Amount	
23	Date	
24	Amounts	
25	Ref Of. Remission order	
26	Total amount of collection & remission	
27	Balance outsidng at the close of the half year	
28	Remarks (Mutations cancellations etc.)	

**FROM NO. 18**

**(SUB-RULE -(17) OF RULE 47)**

**REGISTER ON MARKETS, FERRIES, FHERIES AND POUNDS**

Accountant for the year.....

1	2	3	4	5	6	7	8	9	10	11	12	13
Sl. NO.	Name of the asset and address panchayat wise	How acquired by Panchayat	Registration /pattern/ dag No. (where available of the land)	Mouza	Name of lessee for the year with full address	Date of settlement	Settlement price for the year	Arrear any.	Total amount realize	Receipt No. Date	Balance	Remarks

- N.B.** (1) For different assets, separate page should be used.
- (2) List of asset should be recorded GP/AP/ZP WISE.
- (3) Col. 6 to 12 should include year wise particulars only.

**FORM NO. 19**

**(SUB RULE 18-(IV) OF RULE -47)**

**REGISTER OF PERMITS FOR FISHING IN FISHERIES**

1	SI No.	2	Address	3	Name of fisheries	4	Description of instrument	5	Period of permit	6	Fees paid Rs.	7	Receipt No. & Date	8	Permit when issued	9	Signature of issuing authority	10	remarks
---	--------	---	---------	---	-------------------	---	---------------------------	---	------------------	---	---------------	---	--------------------	---	--------------------	---	--------------------------------	----	---------

**FORM NO. 20**

**(SUB RULE 18 (IV) OF RULE.....47)**

**PERMIT FOR FISHING IN FISHERY ALLOTTED TO PANCHAYAT**

<b>PERMIT COUNTER FOIL</b>	<b>PERMIT COUNTER FOIL</b>
<p>No..... Gaon Panchayat / Anchalik Panchayat/ Zilla Panchayat hereby grants unto .....son of ..... of Village ..... Mouza ..... This permit valid for a period of one year ending .....days from .....from .....To ..... to fish in the fishery with such instrument as described below:-</p> <p>Name &amp; description of the fishery ..... Description of instrument..... Fees paid .....Date.....</p> <p style="text-align: right;">Signature &amp; Seal Of the officer</p>	<p>No..... Gaon Panchayat / Anchalik Panchayat/ Zilla Panchayat hereby grants unto ..... son of ..... of Village..... Mouza ..... This permit valid for a period of one year ending .....days from .....from .....To ..... to fish in the fishery with such instrument as described below:-</p> <p>Name &amp; description of the fishery ..... Description of instrument..... Fees paid .....Date.....</p> <p style="text-align: right;">Signature &amp; Seal Of the officer</p>

(\* Strike out words which is not applicable)

**ANNEXURE "A"**

**(RULES -46 (I))**

I Shari .....as president Gaon Panchayat/Anchalik Panchayat /Zilla Parishad do hereby order and notify under rule -47 (I) of the Assam Panchayat (Financial) Rule , 1995, that every owner of ..... as per list appended herewith, who are residing within the territorial limits of the .....\* Gaon panchayat /Anchalik Panchayat /Zilla Parishad, be liable to pay license fees and shall take out a license on behalf yearly/yearly basis for every year for the purposes. Commencing from.....To.....from the office of the.....\* Gaon panchayat /Anchalik Panchayat /Zilla Parishad by paying the prescribed amount of fee within.....without fail.

Failure to do so, on the part of the aforesaid owners shall invite penalty under the said Act, and rules thereunder.

Date.....

(signature of president of .....

\* Gaon Panchayat/Anchalik Panchayat /Zilla Parishad

\* Strike out the words which are not applicable).

**ANNEXURE - B**

**[RULE- (II)(I)]**

**FROM OF LEASE FOR MARKET/FISHERY/FERRY**

.....is hereby appointed to collect this authorized fees in respect of .....Market/Ferry/Fishery under the following condition: -

That the lessee shall pay as rent, sum of Rs.....for which he (and his \*surety/sureties).....(name of surety/sureties jointly r severally shall be furnished) here bound by.....(+)......Nos....of installments in a year, that is to say:-

Rs.	On the	day
Rs.	On the	day
Rs.	On the	day

(+) here interest the number of installments, which should be the same of the number of quarterly or monthly periods for which the lease is granted.

To the .....\*Gaon Panchayat/Anchalik Panchayat/Zilla Parishad for the right to appropriate to his own use .....years from the .....days of.....to the day of .....the fees to be levied in respect of the said market/Fishery according to his scale sanctioned by the said \*Gaon Panchayat/Anchalik Panchayat/Zilla Parishad.

And further the sum of Rs.....Described by the lessee with the said .....\*Gaon Panchayat/Panchayat/Zilla Parishad and further sum of Rs.....in promissory note shall be held by the said \*Gaon Panchayat/Anchalik Panchayat/Zilla Parishad as Security for due payment of the next reserved as aforesaid and the observance of the conditions of the lease.

That on non-payment of rent, the said sum or so much thereof, as rent and the lessee shall forthwith the following covenants:-

- (a) He shall provide and maintain a pure source of water supply.
- (b) He shall cause the market to be drained as such manner as the Panchayat may direct and keep the clean or he shall maintain the drain in good order.



- (c) He shall cause the market to be kept clean of filth and refuse and all refuse, sweepings garbage and manure to be removed to a distance of not less than 250 yards from the boundary of the Market at his own cost and burnt, and shall have all corpses found within the market removed to a similar distance and buried.
- (d) He shall himself accompany any Officers authorized by Government or the Panchayat to inspect the market or depute some persons to accompany him when inspecting the market.
- (e) He shall reports to the nearest office authorized under relevant sections of the prevention of Food Adulteration Act, 1954 when putrid fish, flesh, fruits. Vegetable or other articles of Food and Drink are exposed for sale in the Hat.
- (f) He shall provide and maintain a latrine and maintain a urinal within the market for the convenience of the public and shall causes it to be cleaned to the satisfaction of the Panchayat concerned.
- (g) He shall publish and keep published on a board the fees leviabale under the orders of competent authority and shall not levy any excessive or unwarranted fees. Without prejudice to the generality of the other conditions of this lease, the concerned Panchayat shall be at liberty to cancel this lease immediately in the

event of the levy by the lessee of excessive for, unwarranted fees, and that in addition to and not in substitution for, any other penalties to which the lessee may thereby become liable.

- (h) He shall keep order in the market or cause it to be kept and shall abide by all the lawful directions of the Panchayat.
- (i) He shall charge not toll or fees in respect of Govt. goods belonging to, or carried on behalf of Govt. And further, that the lessee shall not assign or sublet the right to collect the authorized fees in respect of the said.....market without the consent in writing of the said .....Panchayat.

In the event of his breaking any of the covenants herein contained, the said .....Panchayat shall be at liberty to cancel his lease and the lessee shall forfeit without objection, the aforesaid authority deposited by him and upon the determination of the lease in consequence of his breaking any or the covenants herein obtained, the said .....Panchayat shall be at liberty to re-sell the right to collect the authorised fees in respect of the said.....market to any other person, and if the price fetched at such re-sell does not cover the balance of the rent payable by him, to take action for the recovery of the amount of

loss from him\* and his surety or sureties or his/or theirs/heirs executions or representatives as arrears of land revenues unless the amount of security deposited by him with the said.....Panchayat or the residue of it, if any, is sufficient to defray the amount of loss.

Also that sum which the lessee become liable to pay in virtue of this agreement shall be recoverable from him/and his \*surety or sureties or his or their heirs, executors or re-presentatives in the manner provided by law for the recovery of arrears of land revenue.

Provided also that in lieu of cancellation, the Panchayat may direct the sum deposited as surety or any portion there of to be forfeited and shall be forfeited accordingly to the Panchayat, and the lessee shall forthwith deposit such further amount as shall restore the sum to be deposited to the said sum of Rs.....

.....

Witness

.....

\*apresident/Executive Officer/  
Chief Executive officer

I accept this lease subject to all the conditions mentioned therein

..... Signature or thumb impression  
Witness, of the lessee

..... Signature of thumb impression  
Witness of the surety/Sureties

(\*Strike out of the word/words not applicable)

Joint Secy. to the Govt. of Assam,  
Panchayat and Rural Development (A) Deptt.