The Assam Panchayat Act, 1994
With Rules
2008
NOTIFICATION

The 20th February, 2008

No. PDA, 474/2007/23: In exercise of the powers conferred under Section 70 (A) of Assam Panchayat Act, 94 as amended up to date and as per Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up to date the Governor of Assam is pleased to declare the following Zilla Parishads for reservation of the offices of President of Zilla Parishad for the Scheduled Tribes considering the percentage of Schedule Tribes population of the Zilla Parishads of the State in a descending order on rotation basis.

1. Morigaon Zilla Parishad.

No. PDA, 474/2007/24: In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up to date and as per Rule 61 of the Assam Panchayat (Constitution) Rules 1995 as amended up to date the Governor of Assam is pleased to declare the following Zilla Parishads for reservation of the offices of the Vice Presidents as being highest Schedule Tribes population of the Zilla Parishads of the State on rotation basis.

1. Dhemaji Zilla Parishad. 2. Lakhimpur Zilla Parishad

The Governor of Assam is further pleased to reserve the office of the Vice-President of Dhemaji Zilla Parishad as per the drawal of lots held on 8th February, 2008 for the Scheduled Tribes Woman.

No. PDA, 474/2007/25: In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up to date and as per Rule 61 of the Assam Panchayat (Constitution) Rules as amended up to date, the Governor of Assam is pleased to declare the following Zilla Parishad for reservation of the office of the President of Zilla Parishad for the Scheduled Caste, on rotation basis, as being the next highest percentage of Scheduled Caste population of the Zilla Parishads of the State after Cachar and Karimganj where reservations were made for the offices of the President of Zilla Parishad for Scheduled Caste during last panchayat election.

1. Hailakandi Zilla Parishad

The Governor of Assam is further pleased to reserve the offices of the President of Hailakandi Zilla Parishad for woman being the only Zilla Parishad reserved for Scheduled Castes.

No. PDA. 474/2007/26: In exercise of the power conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up to date and as per Rule 61 of the Assam Panchayat (Constitution) Rules 1995 as amended up to date the Governor of Assam is pleased to declare the following Zilla Parishads for reservation of the offices of the Vice President of Zilla Parishad for the Scheduled Castes as being the highest Scheduled Castes population of the Zilla Parishads of the State on rotation basis.

The Governor, of Assam is further pleased to reserve the office of the Vice-President of Cachar Zilla Parishad being the only Zilla Parishad reserved for Scheduled Casts for the Woman.

**No. PDA. 474/2007/27:** In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up to date and under Rule 61 of the Assam Panchayat (Constitution) Rules 1995 as amended up to date the Governor of Assam is pleased to reserve the offices of President of the following Zilla Parishads for woman as per the drawal of lots held on 8th February, 2008.


**No. PDA. 474/2007/28:** In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up to date and under Rule 61 of the Assam Panchayat (Constitution) Rules 1995 as amended up to date, the Governor of Assam is pleased to reserve the offices of the Vice-President of following Zilla Parishad for woman as per the drawal of lots held on 8th February, 2008.

THE

ASSAM PANCHAYAT ACT 1994,

(Assam Act No. XVIII of 1994)
(Received the assent of the Governor on 5th May, 1994)

Preamble: An Act to amend and consolidate laws relating to Panchayat in Assam.

Whereas it is expedient to amend and consolidate laws relating to Panchayats in Assam.

It is hereby enacted in the Forty-fifth year of Republic of India as Follows –

STATEMENT OF OBJECTS AND REASONS

In view of the Constitution (Seventy-third, Amendment) Act, 1992, it becomes necessary to amend and consolidate the laws relating to Panchayats in Assam. As the Legislature of the State of Assam was not in session, it was necessary and expedient to achieve the object by way of promulgation of an Ordinance and as such the Ordinance, namely, the Assam Panchayat Ordinance, 1994 was promulgated.

Now the Ordinance has been sought to be replaced by the Bill, namely, the Assam Panchayat Bill, 1994.

In the Ordinance as published in the Gazette the provision as to delegated legislation was left out. The power to make rules for the successful implementation to the legislation is indispensable. Hence in the present Bill this has been sought to be incorporated by insertion of a new Section 141 (after the existing Section 140 of the Ordinance) which would deal with the powers to make rules.

Besides, in sub-section (ii) of Section 1 of the Ordinance, the word 'or' in between the words 'been' and 'hereinafter' has been sought to be inserted.

Hence the present Bill to replace the Assam Panchayat Ordinance, 1994 with the above modifications.
STATEMENT OF OBJECTS AND REASONS OF THE BILL
(Amending Act-Assam Act No. X of 1997)

For removal of difficulties in implementing some of the provisions of the Assam Panchayat Act, 1994 and to make the functioning of the Panchayats more effective in Assam, it was felt expedient to constitute a High Power Committee to examine the provisions of the existing State Panchayat Act and Rules made there under and to recommend amendment including interim recommendations in respect of provisions relating to delimitation of Zilla Parishad constituencies.

Accordingly, a High Power Committee was constituted vide this Department's Notification No. PDA. 208/96/4, dated 6th September 1996. The High Power Committee deliberated on the matter in its meetings held on 20th September 1996, 18th October 1996 and 24th December 1996 and recommended the amendments as proposed in the Assam Panchayat (Amendment) Bill, 1997. (Published in the Assam Gazette Extraordinary No. 74 dated the 20th March, 1997.)

STATEMENT OF OBJECTS AND REASONS
(Amendment Act-Assam Act No. XVI of 2001)

In the Assam Panchayat Act, 1994 the provisions for reservation of seats for the President and the Vice President of the Zilla Parishad for the reserved category candidates viz - Scheduled Castes and Scheduled Tribes and the candidates from the women community in the State were not reflected as provided by the 73rd Amendment of the Constitution of India. To make up the deficiencies in the constitutional requirement the proposed amendment for reservation of seats for Scheduled Castes, Scheduled Tribes and women for president/Vice President of Zilla Parishad has been formulated.

And with a view to impose financial discipline and to keep the, administrative expenditure at a reasonable level, the condition has been put in the Act in regards to appointment of Grade-III and Grade IV Staffs in the Panchayati Raj Institutions. (Published in the Assam, Gazette Extraordinary No. 173, dated 28th September, 2001).
STATEMENT OF OBJECTS AND REASONS

In the Assam Panchayat Act, 1994 the population criteria for reservation of the office of the Chairperson of Gaon Panchayat has been considered on the basis of the population of the State in Section 9(4) of the Assam Panchayat Act, 1994.

Whereas in the same Act, in Section 10 (2) (9) the population criteria for reservation of seats for SC / ST are taken on the basis of the population of the District.

To remove any doubt and also to make it legally correct and for keeping similarities with Section 10(2) (a) of the Assam Panchayat Act is reservation Principal Government therefore, proposed to substitute the word "State" appearing in 6th and 7th line of the second para of the sub-section 4 of the Section 9 of the Assam Panchayat Act, 1994 by the word "District".

Accordingly while the Assam Legislative Assembly was not in Session the Government in P. & R.D Department has promulgated an Ordinance Viz-Assam Panchayat (Amendment) Ordinance, 2001 with the assent of the Hon'ble Governor of Assam.

Now it is proposed to convert the said Ordinance to a Bill for placement in the ensuing Budget Session of the Assam Legislative Assembly 2002. (Published in the Assam Gazette Extraordinary No. 298, dated 7th March, 2002.)

CHAPTER 1

1. Short title Extend and commencement - (i) This Act may be called the Assam Panchayat Act, 1994.

(ii) It shall extend to the whole of Assam in the rural areas except the Autonomous Districts under the Sixth Schedule of the Constitution of India and shall exclude any area which has been or hereinafter may be included in a Municipality or a Town Committee or a Cantonment constituted under the Assam Municipal Act, 1956 and the Cantonment Act, 1924 respectively or by any other Act.

(iii) It shall come into force at once.
2. Definition - In this Act, unless there is any thing repugnant in the subject or context :

(1) “Gaon Sabha” means a body consisting of persons registered in the electoral rolls relating to a village comprised within the area of “Gaon Panchayat”.

(2) “Gaon Panchayat” means a Gaon Panchayat established under this Act;

(3) “Anchalik Panchayat” means an Anchalik Panchayat established under this Act;

(4) “Zilla Parishad” means a Zilla Parishad established under this Act;

(5) “Local Authority” includes Gaon Sabha, Gaon Panchayat Anchalik Panchayat, Zilla Parishad, Municipal Corporation, Municipal Boards and Town Committees;

(6) “Notification” means a notification published in the official Gazette;

(7) “Panchayati Raj Bodies” means the Gaon Panchayat, Anchalik Panchayat and Zilla Parishad;

(8) “Adult” means a person male or female having completed his or her eighteen years of age;

(9) “Village” means any local area, recorded as a village in the revenue record of the District in which it is situated and includes any areas which the State Government may, by general or special order, declare to be a village for the purpose of this Act;

(10) “Co-operative Society” means a society registered or deemed to be registered under the Assam Co-operative Societies Act, 1949, or under any Central Act regulating the registration of Cooperative Societies;

(11) “Member” means a member of a Gaon Panchyat of a Anchalik Panchayat or of a Zilla Parishad;

(12) “Ex-officio Member” means a member who is appointed to be a member by virtue of his office, and for the purpose of Gaon Panchayat or Anchalik Panchayat or Zilla Parishad and may include local Members of Parliament, local Members of Legislative Assembly, State Government Officials, Representative of local Co-operative Societies and representative of local scheduled or nonscheduled banks;

(13) “Co-operated Member” means a person co-opted to be a member of a Gaon Panchayat or Anchalik Panchayat or Zilla parishad;
(14) “Scheduled Caste” means such caste, race or tribe or part of or group within such caste race or tribe as is deemed to be Scheduled Caste in relation to the State of Assam under Article 341 of the Constitution of India.

(15) “Scheduled Tribe” means such tribe or tribal community as is deemed to be Scheduled Tribe in relation to be State of Assam under Article 342 of the Constitution of India;

(16) “Public-Servant” means a public servant as defined in Section 21 of the Indian Penal Code, 1860;

(17) “Public Property” means any property belonging to Government or any local authority;

(18) “District” means a district in a State;

(19) “Bazar, Haat or Market” means any place within the administrative control of the local authority where persons assemble daily or bi-weekly or periodically for sale or purchase of article for human or animal consumptions or of livestock’s or of other merchandise;

(20) “Carriage” means any wheeled vehicle with springs or other appliances acting as spring or a kind ordinarily used for conveyance of human beings and includes bicycles, tricycles, rickshaws, of all kinds and country boat whether operated with or without engine but does not include motor-vehicle and perambulators;

(21) “Cart” means any cart, backney or wheeled vehicle with or without springs which is not a carriage as defined in sub-section 20;

(22) “Cattle” include such quadrupeds as are included in the cattle Trespass Act, 1981;

(23) The expression “Complaint” and “Offence” shall have the same meaning as in Section 2 of the Code of Criminal Procedure, 1973;

(24) “Bye-Law” means bye-law made and approved under the provision of this Act;

(25) The Expression “Decree Holder” “Judgment” “Debtor” Legal representative” and “Moveable Property” shall have the same meaning as in action 2 of the Code of Civil Procedure, 1988;
(26) (i) “Financial year” means the year commencing on the first day of April every year and ending on the thirty-first day of March next year.

(ii) “Panchayat Year” means the year commencing on the first day of July or on such other date as the State Government may by notification appoint.

(27) “House-hold” means a house or houses used by a family for dwelling purpose (house includes building);

(28) “Prescribed” means prescribed by the State Government by rules made under this Act;

(29) “Proceedings” means any proceeding specified under this Act, other than ‘case’, ‘action’ or ‘suit’;

(30) “Water Course” includes river, stream, channel, tank, well and aqueduct;

(31) “Sur-charge’ means an additional charge or payment;

(32) “Development Departments” under the provision of this Act shall include such departments as may be notified by the State Government from time to time;

(33) “State Government” means the Government in the Panchayat and Rural Development Department, Assam;

(34) “President” means a non-official who is elected as the President of Gaon Panchayat or Anchalik Panchayat or Zilla Parishad;

(35) “Vice-President” means a non-official who is elected as the Vice-President of Gaon Panchayat or Anchalik Panchayat or Zilla Parishad;

(36) “Hair-person” means the elected Non-official head, either male or female as the case may be, of Gaon Panchayat or Anchalik Panchayat or a Zilla Parishad or a District Planning Committee;

(37) “Block Development Officer” means an officer who is notified as such for a development block;

(38) “Chief Executive Officer” means the executive head of the office of Zilla Parishad;

(39) “Executive Officer” means the Block Development Officer, who shall function as Executive Officer of an Anchalik Panchayat, the boundary of which is co-terminus with that of the Development Blocks;

(40) “Secretary” means the Secretary of a Gaon Panchayat;
(41) “Deputy Commissioner” means the Deputy Commissioner of a district so notified by the Government. The term Deputy Commissioner shall mean and include an Additional Deputy Commissioner and a Sub-Divisional Officer of an outlying Sub-Division.

[(42) "Moral Turpitude" means and act that gravely violet the moral sentiment or accepted moral standard of community or fellowment;]

(43) "Uncertified bankrupt" means bankrupts who are not granted Certificate of discharge from their existing debt;

(44) "Undischarged insolvent" means insolvent who are not discharged from future liability for debt then existing"]
CHAPTER-II
CONSTITUTION OF DISTRICT PLANNING COMMITTEE

3. Constitution of District Planning Committee- (1) The Government shall constitute in every district a District Planning Committee to consolidate the plans prepared by Zilla Parishad, Anchalik Panchayats, Gaon Panchayats, Town Committees, Municipalities and Municipal Corporations. In the District and to prepare a draft development plan for the district as a whole.

(2) The District Planning Committee shall consist of-

(a) The members of the House of people who represent the whole or part of the district;

(b) The members of the Assam Legislative Assembly whose major part of the constituencies fall within the District;

(c) The President of the Zilla Parishad;

(d) The Mayor or the Chairperson of the Municipal Corporation/Municipal Board/Town Committee as the case may be having Jurisdiction over the Head quarter of the District.

(e) Such member of persons not less than four fifth of the total number of Members as may be specified by the Government, elected in the prescribed manner from amongst the members of the Zilla Parishad, Councillors of Municipal Corporation or the Municipalities as the case may be, and the members of the Town Committees in the Districts on rotation annually and in proportion to the ratio between the population of the rural areas and of the urban areas of the District.

(f) Omitted.

(3) The Deputy Commissioner shall be a permanent invitee of the Committee as an Ex-Officio Member.
(4) The Chief Executive Officer of the Zilla Parishad shall be the Ex-Officio Secretary of the Committee.

(5) The President of the Zilla Parishad shall be Ex-Officio Chairman of the District Planning Committee.

(6) The District Planning Committee shall consolidate the plan prepared by the Zilla Parishad, Anchalik Panchayats and Gaon Panchayats, Town Committees, Municipalities and Municipal Corporation in the District and prepare a draft development plan for the District as a whole.

(7) Every District Planning Committee shall in preparing the draft development plan;
(a) Have regarded to –
   (i) the matter of common interest between Zilla Parishad, Anchalik Panchayats, Gaon anchayats, Municipalities or Municipal Corporation as the case may be, and the Town Committee in the District including Sect oral Planning sharing of water and other physical and natural resources, the integrated development of infrastructures and environmental conservation;
   (ii) the extent and type of available resources whether financial or otherwise;
   (iii) consult such instructions and organizations as the Governor may by order, specify.

(8) The Chairperson of every District Planning Committee shall forward the District plan as recommended by such committee, to the Government for approval within a specified period as may be prescribed by the State Government.

**CHAPTER – III**

**GAON SABHA**

4. Gaon Sabha – (1)Subject to the general orders of the Government-
(i) the Gaon Sabha shall meet from time to time but a period of three months shall not intervene between any two meetings;
(ii) the Gaon Sabha shall consist of persons registered in electoral rolls relating to a village or a group of villages comprised within the area of the Gaon Panchayat;

(iii) the Gaon Sabha shall consider the following matters and may make recommendations and suggestions to the Gaon Panchayats;
(a) the report in respect of Development Program of the Gaon Panchayat relating to the preceding year and development program proposed to be undertaken during the current year;
(b) the promotion of unity and harmony among all sections of society in the villages;
(c) Such other matters as may be prescribed.
(2) The Gaon Panchayat shall give due consideration to the recommendations and suggestions of the Gaon Sabha.
(3) Every meeting of the Gaon Sabha may be presided over by the President of the concerned Gaon Panchayat and in his absence by the Vice-President or any person to be selected by the majority of the Gaon Sabha members for that meeting.
(4) The meeting of the Gaon Sabha shall be convened by the Secretary of the Gaon Panchayat with due approval of the President of the Gaon Panchayat and in consultation with the Block Development Officer concerned provided wide publicity is given fifteen days ahead of the date for holding the Gaon Sabha meeting.
(5) If the President fails to approve the convening of the Gaon Sabha, the Secretary of the Gaon Panchayat shall convene the Gaon Sabha in time in consultation with the B.D.O. Whenever, Anchalik Panchayat direct for holding such Gaon Sabha for the purpose for selection of beneficiary of Rural Development Programs, the Secretary of the Gaon Panchayat will convene the meeting within twenty days time.
(6) Quorum- (i) The quorum for a meeting of the Gaon Sabha shall be one-tenth of the total members or one hundred numbers of voters of the village/villages whichever less is.
ii. If at the time of appointment for the meeting, a quorum is not present, the presiding authority shall wait for thirty minutes, and if within such period, there is no quorum, the presiding authority shall adjourn the meeting to same day of the following week or any other date or time which shall not be less than twenty four hours and more than seven days. The adjourned meeting
shall not require quorum for taking up the business which could not be considered at the meeting so fixed.

(7) Resolution: Any resolution to the matter entrusted to the Gaon Sabha under this Ordinance shall have to be passed by a majority of votes of the members present.

(8) Functions: The Gaon Sabha shall perform the following functions namely:
   
   (a) Mobilizing voluntary labour and contribution in kind and cash for the community welfare programmes.
   
   (b) Identification of beneficiaries for the implementation of development scheme pertaining to the village.

Provided that incase the Gaon Sabha fails to identify the beneficiaries within a reasonable time, the secretary of the Gaon Panchayat in consultation with the President of the Gaon Panchayat and the Block Development Officer concerned will identify the beneficiaries including the beneficiaries under integrated Rural Development Programme; Provided further that if the Secretary fails to convene the Gaon Sabha in time for selection of beneficiaries for Rural Development Programme, the Block Development Officer shall convene the Gaon Sabha for such specific purpose.

**CHAPTER - IV**

ESTABLISHMENT AND CONSTITUTION OF GAON PANCHAYAT

5. Establishment of Gaon Panchayat - (1) The State Government may, by notification, declare any local area comprising a revenue village or a group of revenue village or a Forest villager or Tea Garden area or hamlets forming part of revenue village or Forest village or Tea Garden area or other such administrative unit or part thereof to be a Gaon Panchayat with population of its territory not less than six thousand and more than ten thousand;

Provided that, where a group of revenue villages or Forest Villages or Tea Garden areas or hamlets or other such administrative units or part thereof is declared to be a village, the village shall be known of as revenue village,
hamlet, administrative unit or part thereof as the case may be, having the largest population.

[" Provided further that the local area of Gaon Panchayats declared under the provisions of the Assam Panchayat Act, 1994 (Assam Act No. XVIII of 1994) with a population less in number or more in number than the population earmarked in this section shall continue to be valid for the purposes of this Act."]

(2) After consultation with the Gaon Panchayat, if it had already been established, the Government may, by similar notification, at any time:

(a) Include within or exclude from any village, any local area or otherwise, from the limit of any village: or
(b) declare that any local area shall cease to be a village and thereupon the local area shall be so excluded from the limit of the village so altered.

(3) Every Gaon Panchayat shall be a body corporate by the name of ............... Gaon Panchayat having perpetual succession and a common seal, with power to acquire and hold property both movable and immovable, whether within or without the limits of the village over which it has authority and may in its corporate name sue and be sued.

6. Constitution of Gaon Panchayat - (1) The Gaon Panchayat shall consist of:

(a) Ten members to be directly elected by the voters of the territorial constituencies of the Gaon Panchayat area – one from each constituency in the manner prescribed.
(b) President of the Gaon Panchayat who shall be elected directly by the voters of the territorial constituencies of the Gaon Panchayat area in the manner prescribed.

(2) For the convenience of election: the prescribed authority shall in accordance with such rules as may be prescribed in this behalf by the Government, divide the area of the Gaon Panchayat into ten territorial constituencies and allot one seat for each constituency.

(3) When the Gaon Panchayat is constituted under this Section, the Deputy Commissioner or an officer authorized by the Deputy Commissioner for this purpose
shall call a meeting of the Gaon Panchayat (which shall be herein-after called the first meeting of the Gaon Panchayat) for election of a Vice-President from amongst the members in the manner prescribed.

7. **Duration of Gaon Panchayat** - Every Gaon Panchayat, save as otherwise provided in this Act, shall continue for a term of five years from the date appointed for its first meeting: Provided that the term of the office fixed under this sub-section shall be held to include any period which may elapse between the expiration of the said period and the date of the first meeting of the Gaon Panchayat newly constituted in which a quorum shall be present when a Gaonm Panchayat shall stand dissolved.

8. **Election to Constitute Gaon Panchayat** - (1) The election to constitute a Gaon Panchayat shall be completed:
   (a) before the expiration of its duration specified in Section (7)
   (b) In case of dissolution, before the expiration of a period of six months from the date of its dissolution. Provided that where the reminder of the period for which the dissolve Gaon Panchayat would have continued is less than six months, it shall not be necessary to hold any election under this sub-section for constituting the Gaon Panchayat for such period.

   (2) Gaon Panchayat constituted upon the dissolution of a Gaon Panchayat before the expiration of its duration shall continue only for reminder of the period for which the dissolved Gaon Panchayat would have continued under Section-(7) had it not been so dissolved.

9. **Reservation of Seats of Gaon Panchayat** - (1) In every Gaon Panchayat seats shall be reserved for:
   (a) Scheduled Caste, and
   (b) Scheduled Tribes,

   And the number of seats so reserved shall bear, as nearly as may be the same proportion of the total number of seats to be field up by direct election in that Panchayat as the population of the Scheduled Castes in that Gaon Panchayat area or of the Scheduled Tribes in that area bears to the total population of that area and such seats shall
be allotted by rotation to different constituencies in a Gaon Panchayat in such manner as may be prescribed.

(2) Not less than one-third of the total number of seats reserved under subsection-(1) shall be reserved for women belonging to the Scheduled Castes or as the case may be, the Scheduled Tribes.

(3) Not less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled up by direct election in every Gaon Panchayat shall be reserved for women and such seats may be allotted by rotation to different constituencies in the Gaon Panchayat in such manner as may be prescribed.

(4) The officers of the Chairpersons in the Gaon Panchayats shall be reserved for the Scheduled Castes, Scheduled Tribes and women in such manner as may be prescribed.

Provided that the number of offices of Chairpersons reserved for the Scheduled Castes of Scheduled Tribes in the Gaon Panchayats shall bear as nearly as may be the same proportion to the total number of such offices in the Gaon. Panchayats as the population of the Scheduled Castes in the State or of the Scheduled Tribes in the State bears to the total population of the State.

Provided further that not less than one-third of the total number of offices of Chairpersons in the Gaon Panchayats shall be reserved for women.

Provided also that the number of offices reserved under this sub section shall be allotted by rotation to different Gaon Panchayats.

10. Election of President and Vice-President of Gaon Panchayat- (1) After the election of the President of the Gaon Panchayat under section 6(1) (b) and the Vice-President under Section 6 (3) if any vacancy occurs by reason of death, resignation or removal in the office of the President or the Vice-President as the case may be, the Gaon Panchayat shall elect the President under Section 6(1)(b) or the Vice President under Section 6(3) as the case may be:

Provided that no election shall be held if the vacancy is for a period of less than one month.
(2) Subject to the general or special order of the Government, the Deputy Commissioner shall reserve:

(a) such number of offices of the President and the Vice-President of Gaon Panchayats in the district for the Scheduled Castes and the Scheduled Tribes and the number of such offices bearing, as nearly as may be the same proportion to the offices in the District on the population of the Scheduled Tribes in the district bears in the total population of the district.

(b) not less than one-third of the total number of offices of President and Vice-Present of Gaon Panchayat in the District from each of the categories which are reserved for persons belonging to the Scheduled Castes and Scheduled Tribes and of those which are not reserved for women:

Provided that the offices reserved under this sub section shall be allotted by rotation to different Gaon Panchayats in such manner as may be prescribed provided that the principle of rotation for purpose of reservation of offices under this Section shall commence from the first election to be held after the commencement of this Act.

11. Any dispute relating to the validity of the election of the Vice-President of the Gaon Panchayat under this Act shall be decided by the Deputy Commissioner.

12. Term of Office and conditions of service of president and vice president of gaon Panchayat- (1) The term of office of every President and every Vice-President shall, save as otherwise And conditions provided in of service of President and Vice-President of Gaon Panchayat

(2) Allowances and other conditions of service of President and Vice-President shall be as may be prescribed.

13. Powers, Function and Duties of President and Vice-President of Gaon Panchayat- (1) The President shall:

(a) be responsible for convening the meeting if Gaon Sabha.

(b) be responsible for convening the meeting of the Gaon Panchayat and preside over its meetings.

(c) be responsible for the maintenance of the records of the Gaon Panchayat.
(d) have the general responsibility for the financial and executive administration of the Gaon Panchayat.

(e) exercise administrative supervision and control over work of the staff of the Gaon Panchayat and the officers and employees whose services may be placed at the disposal of the Gaon Panchayat by any other authority;

(f) for the transaction of business connected with this Act or for the purpose of making any order authorised thereby, exercise such powers, perform such functions or discharge such duties as may be prescribed performed of discharged by the Gaon Panchayat under this Act or the rules made thereunder;

Provided that the President shall not exercise such powers, perform such functions and discharge such duties as may be required by the rules made under this Act.

(g) Exercise such other powers, perform such other functions and discharge such other duties as the Gaon Panchayat may, by general or special resolution, direct or as the Government may by rules made in this behalf, prescribe,

(2) The Vice-President shall,

(a) Exercise such of the powers, perform such of the functions and discharge such of the duties of President as the President may, from time to time subject to rule made in this behalf by the Government, delegate to him order in writing:

Provided that the President may at any time withdraw all or any of the powers, functions and duties so delegated to the Vice-President.

(b) During the absence of the President, exercise all the powers perform all the functions and discharge all the duties of the President with the approval of the President of the Gaon Panchayat.

(c) Exercise such other powers, performs such other functions and discharge such other duties as the Gaon Panchayat may, by general or
special resolution, direct or as the Government may, by rules made in this behalf prescribe.

(d) exercise all the powers, perform all the functions and discharge all the duties of the President as provided under sub-section (1) of Section 13, if the President be removed, and or dies or resigns, till the office of the President is filled up in the manner as provided under sub-section (1) (b) of section 6.

14. Resignation and Removal of President and Vice-President - (1) The President or the Vice-President of Gaon Panchayat may resign his office by writing under his hand addressed to the Deputy Commissioner and to the President of the Gaon Panchayat, as the case may be.

(2) Every resignation under sub-section (1) shall take effect on the expiry of fifteen days from the date of its receipt by the authority unless within this period of fifteen days he withdraws such resignation by writing under his hand addressed to the Deputy Commissioner in case of President and to the President of the Gaon Panchayat in respect of Vice-President.

(3) Every President or Vice-President shall vacate the office if he ceases to be member of Gaon Panchayat.

15. No confidence motion against the President and Vice President.- (1) Every President or Vice-President shall be deemed to have vacated his office forthwith when resolution expressing what of confidence in him is passed by a majority of two-third of the total number of members of the Gaon Panchayat.

Such a meeting shall be specially convened by the Secretary of the Gaon Panchayat with approval of the President of the Gaon Panchayat. Such meeting shall be presided over by the President if the motion is against the Vice-President; and by the Vice-President if the motion is against the President. In case such a meeting is not convened within a period of fifteen days from the date of receipt of notice, the Secretary of the Gaon Panchayat shall refer the matter to the President of the concerned Anchalik Panchayat who shall arrange to convene the meeting within fifteen days from the receipt of intimation from the Secretary of the Gaon Panchayat and preside over such meeting.
In case the President of the Anchalik Panchayat does not take action as above within the specified seven days time the concerned Gaon Panchayat Secretary shall inform the matter to the Deputy Commissioner/Sub-Divisional Officer (Civil) as the case may be within three days after the expiry of the stipulated seven days time and the concerned Deputy Commissioner/Sub Divisional Officer (C) shall convene the meeting within seven days from the date of receipt of the information with intimation to the Zilla Parishad and the Anchalik Panchayat and preside over the meeting so convened:

Provided that the concerned Deputy Commissioner/Sub-Divisional Officer (C) as the case may be, in case of his inability to preside over the meeting, may depute one Gazetted Officer to preside over such meeting:

Provided further that when a non-confidence motion is lost, no such motion shall be allowed in the next six months.

(2) The requisition for such a special meeting under Sub-Section (1) shall be signed by not less than one third of the local number of members of the Gaon Panchayat and shall be delivered to the President or Vice-President as the case may be, of the concerned Anchalik Panchayat with intimation to the Deputy Commissioner of the District.

(3) Without Prejudice to the provision under this Act a President or a Vice-President of a Gaon Panchayat may be removed from office by the concerned Anchalik Panchayat with the approval of the Zilla Parishad for misconduct of his/her duties or neglects or incapacity to perform his/her duties or for being persistently remiss in the discharge of or guilty of any disgraceful conduct and President or Vice-President so removed shall not be eligible for re-election as President or Vice-President during the remaining term of office either as President or Vice-President of such Gaon Panchayat.

Provided that no such President or Vice-President of a Gaon Panchayat shall be removed from office unless he is given reasonable opportunity to furnish explanation to the Anchalik Panchayat.

(4) A vice-President so removed from his office under Sub-Section (3) may also be removed from membership of the Gaon Panchayat by the Government after the giving member a reasonable opportunity furnish his explanation.
(5) If, under sub-section (1), the members of the Gaon Panchayat express want of confidence both in the President and Vice-President of the Gaon Panchayat at the same time and issue notices, the Secretary of the Gaon Panchayat, within seven days from the date of receipt of such notices, shall report the matter to the President of the concerned Anchalik Panchayat who shall arrange to convene the meeting within fifteen days from the date of receipt of the intimation, separately, to consider the motion against the President first and to consider the motion against the Vice-President next day and shall preside over both the meetings. The President of the concerned Anchalik Panchayat presiding the meeting shall have no vote.

In case the President of the concerned Anchalik Panchayat does not take action as above, the Secretary of the Gaon Panchayat, within three days after the expiry of the stipulated fifteen days time, shall refer the matter to the concerned Deputy Commissioner or the Sub-Divisional Officers (C), as the case may be. On receipt of the information, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall convene both the meetings in the manner as above; within fifteen days from the date of receipt of the information with intimation to the concerned Anchalik Panchayat and Zilla Parishad and preside over such meetings:

Provided that the concerned Deputy Commissioner or the Sub Divisional Officer as the case may be, in case of his inability to preside over the meeting, may depute a Gazetted Officer not below the rank of Class- I Gazetted Officer to preside over such meeting:

Provided further that if it is not possible to hold the meeting for a situation due to non-attendance of the requisite number of members in such meeting or meetings as the case may be, the no-confidence motion shall automatically stands cancelled and motion shall be deemed to have lost, in the event of which no such motion shall be allowed within the next six months.

16. Resignation of Members - A member of a Gaon Panchayat may resign his membership in writing under his hand addressed to the President of the Gaon Panchayat.

17. Meeting of the Gaon Panchayat- (1) A Gaon Panchayat shall meet for the transaction of business at least once in two months at the office of the Gaon Panchayat and at such time as the President may determine.
(2) The President whenever he thinks fit, and shall upon the written request of not less than one-third of the total number of members and on a date within fifteen days from the receipt of such request, call a special meeting.

(3) Seven clear days notice of an ordinary meeting and three clear days notice of a special meeting specifying the place, date and time of such meeting and the business to be transacted therein shall be given by the Secretary of the Gaon Panchayat and fix the notice on the notice-board of the Gaon Panchayat office.

(4) The officers to whom notice is given under sub-section (3) and other Government officers having jurisdiction over the Gaon Panchayat area or any part thereof shall be entitled to attend every meeting of the Gaon Panchayat and take part in the proceedings but shall not be entitled to vote.

(5) If the President fail to call a special meeting under sub-section (2), the Vice-President or in his absence one third of the total number of members may call such a meeting on a day not more than fifteen days thereafter and require the Secretary of the Gaon Panchayat to issue notice to the members and to take such action as may be necessary to convene the meeting.

18. Quorum & Procedure- (1) The Quorum for a meeting of the Gaon Panchayat shall be one third of the total member of members.

(2) If at the time appointed for meeting a quorum is not present, the presiding authority shall wait for thirty minutes, and if within such period there is no quorum, the presiding authority shall adjourn the meeting to such time on the following day or such future date as he may fix but not beyond fifteen days from the date of the adjourned meeting. However, the adjourned meeting shall require no quorum.

(3) The business which could not be considered at the meeting so adjourned for want of quorum shall be brought before and disposed of at the meeting so fixed.

(4) Save as otherwise provided by or under this Act, at every meeting of Gaon Panchayat, the President or in his absence the Vice-President shall preside.

(5) The voting, in any meeting of Gaon Panchayat, if required shall be by raising of hands, except in the meeting where no-confidence motion is discussed where the matter will be secret ballot.
(6) All questions shall unless otherwise specifically provided, be decided by a majority of votes the members present. The President, Vice-President presiding, as the case may be, unless he refuses from voting shall give his vote before declaring the number of votes or and against a question and in the case of equality of votes, he may give his casting vote.

(7) No member of a Gaon Panchayat shall vote on, or take part in the discussion coming up for consideration at a meeting of Gaon Panchayat if the question is one in which apart from its general application to the public, he has any pecuniary interest, and if the person presiding has such an interest he shall not preside over the meeting when such question comes up for consideration.

(8) If the person presiding is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, and if a motion to that effect be-carried, he shall not preside at the meeting during such discussion on vote on or take part in it. Any member of Gaon Panchayat may be closer to preside at meeting curing its continuance of such discussion.

19. Function of Gaon Panchayat- Subject to such condition as may be specified by the Government from time to time, the Gaon Panchayat shall perform the functions specified below –

I. GENERAL FUNCTION

(1) Preparation of Annual Plans for the development of the Gaon Panchayat area.

(2) Preparation of Annual budget of Gaon Panchayat.

(3) Mobilization of relief’s in natural calamities.

(4) Removal of encroachments on public properties.

(5) Organizing voluntary labors and contribution for community works.

(6) Maintenance of essential statistics of villages.

II. AGRICULTURE INCLUDING AGRICULTURE EXTENSION

(1) Identification and implementation of various Agricultural Schemes amounting not exceeding rupees fifty thousand for agricultural development in the Gaon Panchayat Area with technical assistance from Agriculture, Co-operation, Irrigation and other concerned departments.
(2) Development of waste lands.
(3) Development and maintenance of village grazing lands and preventing unauthorized alienation and use.

III. ANIMAL HUSBANDRY, DAIRY DEVELOPMENT AND POULTRY:
(1) Improvement of breed of cattle, poultry and other livestock.
(2) Promotion of dairy farming, poultry and pig grey.
(3) Grassland development.

IV. FISHERIES:
(1) Development of fisheries in the villages.

V. SOCIAL AND FARM FORESTRY/ MINOR FOREST PRODUCE FUEL AND FODDER:
(1) Planning and preservation of trees on the sides of roads and other public land under its control.
(2) Plantation of firewood trees and fodder development.
(3) Promotion of farm forestry.
(4) Development of social forestry.

VI. KHADI, VILLAGE AND COTTAGE INDUSTRIES:
(1) Promotion of rural and cottage industries.
(2) Organization of awareness camps, seminar and training programme, agricultural and industrial exhibition for the benefit of the rural people.

VII. RURAL HOUSING:
(1) Distribution of house sites within its jurisdiction.
(2) Maintenance of records relating to the houses, site and other private/public properties.

VIII. DRINKING WATER:
(1) Construction, repairs and maintenance of drinking water wells, tanks and ponds and tube wells.
(2) Prevention and control of water pollution.
(3) Maintenance of rural water supply scheme.
IX. ROADS, BUILDINGS, CULVERTS, BRIDGES, FERRIES, WATERWAYS AND OTHER MEANS OF COMMUNICATION

(1) Construction and maintenance of village roads, drains and culverts.
(2) Maintenance of buildings under its control or transferred to it by the Government or any public authority.
(3) Maintenance of boats, ferries water ways.

X. RURAL ELECTRIFICATION:

(1) Including and identification of locality for distribution of electricity, providing for and maintenance of lighting of public streets and other places.

XI. NON-CONVENTIONAL ENERGY SOURCES:

(1) Promotion and development of Non-conventional energy sources.
(2) Maintenance of Community Non-Conventional Energy device, including bio-gas plants.
(3) Propagation of improved chulhas and other efficient energy devices.

XII. PROVERTY ALLEVIATION PROGRAMME:

(1) Promotion of public awareness and participation in implementation of poverty alleviation programme for fuller employment and creation of productive assets for the community.
(2) Selection of beneficiaries under various programmes including IRDP through Gaon Sabha.
(3) Participation in effective implementation of various schemes and monitoring thereof.

XIII. EDUCATION INCLUDING PRIMARY SCHOOLS:

(1) Promotion of public awareness and participation in Primary and Secondary Education.
Ensuring full enrolment and attendance in Primary Schools and its engagement including the attendance of the Primary School teachers.

XIV. ADULT AND NON-FORMAL EDUCATION

(1) PROMOTION OF Adult Literacy.

XV. LIBRARIES

(1) Organization of village library and reading rooms.

XVI. CULTURAL ACTIVITIES:

(1) Promotion of social and cultural activities.

XVII. MARKETS AND FAIRS:

(1) Regulation of fairs including Cattle Fairs and Festivals.

XVIII. RURAL SANITATION:

(1) Maintenance of general Sanitation cremation and burial grounds.
(2) Clearing of public roads, drains, tanks ponds, wells and other public places.
(3) Maintenance and regulation of burning and burial grounds.
(4) Construction and maintenance of public la-trines.
(5) Disposal of unclaimed corpses and carcasses.
(6) Management and control of washing and bathing ghats.

XIX. PUBLIC HEALTH AND FAMILY WELFARE

(1) Implementation of family welfare Programme.
(2) Prevention and Remedial measures against epidemics.
(3) Regulation of sale of meat fish and other perishable food articles.
(4) Participation in programmes of human and animal vaccination.
(5) Licensing of eating and entertainment establishment.
(6) Destruction of stray dogs.
(7) Regulation of curing, tanning and dyeing of skins and hides.
(8) Regulation of offensive and dangerous trades.
(9) Issue of birth and death certificate within the jurisdiction of Gaon Panchayat.
XX. WOMEN AND CHILD DEVELOPMENT
(1) Participation in the implementation of women and child welfare programme.
(2) Promotion of school Health and nutrition Programme.

XXI. SOCIAL WELFARE INCLUDING WELFARE OF HANDICAPPED AND MENTALLY RETARDED.
(1) Participation in the implementation of the social welfare programme, including welfare of the handicapped, mentally retarded and destitutes and distribution of foodstuff on Social Welfare programme.
(2) Selection of beneficiaries and Monitoring of the old age and widows pension Scheme.

XXII. WELFARE OF THE WEAKER SECTIONS AND IN PARTICULAR THE SCHEDULED CASTES AND SCHEDULED TRIBES.
(1) Promotion of public awareness with regard to welfare of Scheduled Caste and Scheduled Tribes and other weaker sections.
(2) Participation in the implementation of the specific programmes for the welfare of the weaker section.

XXIII. PUBLIC DISTRIBUTION SYSTEM
(1) Promotion of public awareness with regard to the distribution of essential commodities.
(2) Monitoring the public distribution system including keep in sharp vigilance to ensure full and equitable distribution of essential commodities allotted by the State Government.

XXIV. MAINTENANCE OF COMMUNITY ASSETS.
(1) Maintenance of Community Assets.
(2) Preservation and maintenance of other Community assets.

XXV. CONSTRUCTION AND MAINTENANCE OF DHARAMSALAS AND SIMILAR INSTITUTIONS.
XXVI. CONSTRUCTION AND MAINTENANCE OF CATTLE SHEDS
POUNDS AND CARTS STANDS.
XXVII. MAINTENANCE OF PUBLIC PARKS AND PLAY GROUNDS.
XXVIII. CONSTRUCTION AND MAINTENANCE OF SALUGHTER
HOUSES.
XXIX. MAINTENANCE AND REGULATION OF MANURE.
XXX. SUCH OTHER FUNCTIONS AS MAY BE ENTRUSTED FROM
TIME TO TIME BY ORDER OF THE GOVT. IN THE DEPTT. OF
PANCHAYAT AND RURAL DEVELOPMENT.

20. Assignment of Functions- (1) The Government may by notification and
subject to such conditions as may be specified therein-
(a) Transfer to any Gaon Panchayat the management and maintenance of
a forest situated in the Panchayat area.
(b) Make over to the Gaon Panchayat the management of waste lands,
pasture lands or vacant lands belonging to the Government situated
within the Panchayat area.
(c) Provided that when any transfer of the management and maintenance
of a forest is made under clause (a) the Government shall direct that any
amount required for such management and maintenance or an adequate
portion of income from such forest be placed as the disposal of the Gaon
Panchayat.

(2) The Government may by notification modify any functions assigned in this
Section.

21. General Powers of Gaon Panchayat- A Gaon Panchayat shall have powers
to do all acts necessary for or incidental to the carrying out of the function
entrusted, assigned or delegated to it and, in particular and without prejudice
to the foregoing powers, to exercise all powers specific in this Act.

22. Standing Committees- (1) Every Gaon Panchayat shall constitute the
following Standing Committees by election from amongst the elected
members of the Gaon Panchayat
(i) Development committee for performing functions relating to agricultural production, animal husbandry and rural industries and poverty alleviation programmes,

(ii) Social justice committee for performing functions relating to:

(a) Promotion of educational, economic, social, cultural and other interests of Scheduled Castes and Scheduled Tribes and Backward classes;

(b) Protection of such castes and classes from social injustice and form of exploitations:

(c) Welfare of women and children.

(iii) Social welfare committee to perform functions in respect of education, public health, public works and other functions of the Gaon Panchayat.

2. (a) Each committee shall consists of not less than three or more than four members including the President or the Vice-President, as the case may be. The President of the Gaon Panchayat shall be Ex-Officio member and Chairman of all the three committees.

Provided that the social justice committee shall consists of one member who is a woman and one member belonging to Scheduled Caste or Scheduled Tribes as the case may be.

(b) The Gaon Panchayat shall be competent to co-opt to each committee, the members of Agriculture Field Management Committee, Mahila Samitee, Yubak Samitee and other similar bodies recognized by the Government such co-option should be decided by the Gaon Panchayat by resolution with majority support.

(c) A re preventative of Co-operative Societies in the Panchayat area shall be co-opted to the Development Committee:

Provided that the co-opted members shall have the right to take part in the deliberation but shall have no right to vote.

3. The Standing Committees shall perform the functions referred to above, to the extent the powers are delegated to them by the Gaon Panchayat.
23. **Property & Fund of Gaon Panchayat**-

(1) A Gaon Panchayat shall have powers to acquire, hold and dispose of property and to enter into contract:

Provided that in all cases of acquisition or disposal of immovable property by the Gaon Panchayat, it shall obtain the approval of the Government.

(2) All properties, within the local limit of the jurisdiction of Gaon Panchayat, of the nature hereinafter in this section specified, other than property maintained by the Central or State Government or a local authority or any other Gaon Panchayat, shall vest in and belong to the Gaon Panchayat, and shall with all other properties of whatsoever nature or kind it may become vested in the Gaon Panchayat, be under its direction, management and control, that is to say

(a) all common properties;

(b) all public streets, including the soil, stones and other material thereof and all drains, bridges, culverts, trees, erection, materials implements and other things provided for such streets;

(c) all sewage rubbish and offensive matter deposited on street or collected by the Gaon Panchayat from street, latrines, urinals, sewers and other places:

(e) all public lamps, Lamp posts and apparatus connected there with or pertaining thereto; and:
all buildings crested by the Gaon Panchayats and all lands and buildings or the property transferred to the Gaon Panchayat by the Central or the State Government or acquired by gift, purchase or otherwise for local public purposes.

(3) The State Government may, exclude any street, bridge or drain from the operation of this Act or of any specified section of this Act:

Provided that construction and maintenance of such items are done by other agency/Government from resources other than Gaon Panchayat fund:

Provided further that if the cost of the construction of the work had been paid from the Gaon Panchayat fund such work shall not be excluded from the operation of this Act or any special section of this Act except after consideration of the views of the Gaon Panchayat at a meeting.

(4) The Government may allocate to a Gaon Panchayat any public property situated within it local jurisdictions and therupon such property shall vest in and come under the control of the Gaon Panchayat.

24. **Gaon Panchayat Fund**- (1) for every Gaon Panchayat there shall be constituted a Gaon Panchayat at fund bearing the name of the Gaon Panchayat and there shall be placed to the credit thereof:

(a) contribution and grants, if any made by the central or the State Government;

(b) Contribution and a grants, if the made by the Zilla Parishad, Anchalik Panchayat or any other local authority;

(c) Loans, if any, granted by the Central or the State Government;

(d) All receipts on account of taxes, rates and fees levied by it;

(e) All receipts in respect of any schools, hospitals, dispensary, buildings, institutions or works vested in, constructed by or placed under the control and management of the Gaon Panchayat.

(f) all sums received as gifts or contribution and all income from any trust or endowment made in favour of the Gaon Panchayat;
(g) such fines and penalties imposed or realized under the provisions of this Act as may be prescribed;

(h) all other sums received by or on behalf of others Gaon Panchayat.

(2) Every Gaon Panchayat shall set apart and apply annually such sum as may as required to meet the cost of its own administration including payment of wages and purchase of furniture and other office equipment and stationery articles and to meet the charges on electricity post and telegraphs, P.O.L. etc. and other incidental charges;

Provided that the total expenditure on establishment shall not exceed one third of the total expenditure of the Gaon Panchayat in a year.

(3) Every Gaon Panchayat shall have the powers to spend such sums as it thinks fit for carrying out the purposes of this Act.

(4) The Gaon Panchayat fund shall be vested in the Gaon Panchayat and the balance to the credit of the fund shall be kept in the custody of the Gaon Panchayat Secretary.

25. Taxation - (1) Subject to such rules as may be made in this behalf, a Gaon Panchayat shall impose yearly:

(a) tax on houses and structures within the local limits;

(b) on trades and callings carried on or held within the local limits of its jurisdiction, a tax on the basis of the total annual income accrued from such trades and calling.

(2) Subject to such rules as may be made in this behalf, a Gaon Panchayat shall levy.

(a) a duty in the shape of an additional stamp duty on all payments for admission to any entertainments:

(b) a fee for providing sanitary arrangement at such places of workshop or pilgrimage fairs and melas within its jurisdiction as may be specified by the Government;

(c) a water rate, where arrangement for the supply of water for drinking irrigation or any other purpose is made by the Gaon Panchayat within its jurisdiction;
(d) a lighting rate, where arrangement for lighting of public streets and places is made by the Gaon Panchayat at within its jurisdiction:

(e) a conservancy rate, where arrangement for cleaning private latrines, urinals is made by the Gaon Panchayat within its jurisdiction.

(3) Subject to the rules and bye-laws framed in this behalf a Gaon Panchayat may impose tax on the following:

(a) sale of firewood and thatch conservancy and slaughter house;
(b) private hat, and private fisheries;
(c) shops, pharmacies, tailoring, laundry, hair cutting saloon, carpentry works and automobile work shops, TV, VCR, radio and tape recorder repairing shops;
(d) Cultivable land lying fallow for two consecutive years at a rate not exceeding twenty five paise per bigha for every year, being payable jointly or severally by the owners of such land.

(e) a cess or fee on

(i) registration of cattle sold within the local area;
(ii) license for starting tea stall, hotel, sweet, meat stall, restaurants;
(iii) carts, carriages, bi-cycles, boats and rickshaws of any kind;

(4) The taxes etc, shall be imposed, assessed and realized at such time and in such manner as may be prescribed.

(5) Any person aggrieved by assessment levy or imposition of any tax or fee may appeal to the Anchalik Panchayat, Any person aggrieved by the order of the Anchalik Panchayat, may appeal before the Zilla Parishad, whose decision in this regard shall be final.

(6) The State Government, may suspend the levy or imposition of any tax or fee at any time and rescind such imposition in consultation with the Zilla Parishad.

(7) Subject to such rule as may be made in this behalf by a Gaon Panchayat a Gaon Panchayat may levy taxes on a particular trade or commerce with a view to utilize the fund so collected for the improvement of
the facilities for development of that particular trade or commerce with the approval of the Anchalik Panchayat concerned.

26. **Financial Assistance to Gaon Panchayat** - Subject to the provision of this section, every Gaon Panchayat shall be entitled to receive share of Land Revenue and Local Rates/grants-in-aid as prescribed from the consolidated fund of the State as recommended by the State Finance Commission constituted under section 113, of this Act.

27. **Budgets** - (1) Every Gaon Panchayat shall, at such time and in such manner as may be prescribed, prepare in each year a budget of its estimated receipts and disbursement for the following year and shall submit the budget to the Anchalik Panchayat, having jurisdiction over the Gaon Panchayat.

   (2) The Anchalik Panchayat may within such time as may be prescribed; either approved the budget or return it to the Gaon Panchayat for such modification as it may direct. On such modification being made the budget shall be re-submitted such time as may be prescribed for approval of the Anchalik Panchayat.

   (3) No expenditure shall be incurred unless the budget is approved by the Anchalik Panchayat. If the Anchalik Panchayat fails to convey its approval within the time prescribed for the purpose, the budget shall be deemed to have been approved by the Anchalik Panchayat.

28. **Accounts of the Gaon Panchayat** - (1) Accounts of income and expenditure of every Gaon Panchayat shall be kept in such form and manner as may be prescribed and the Secretary of the Gaon Panchayat shall be responsible for maintaining the accounts of the Panchayat property.

   (2) The Secretary of the Gaon Panchayat shall not incur any expenditure without the approval of the President of the Gaon Panchayat.

29. **Audit** - (1) The audit of the accounts of the Gaon Panchayat shall be carried out by the authority as may be prescribed by the Government and a copy of the audit report shall be forwarded to the Gaon Panchayat within one month of the completion of the audit.
(2) On receipt of the audit report referred to in sub-section (1) the Gaon Panchayat shall either remedy the defects or irregularities which have been pointed out in audit and send to the Anchalik Panchayat and the Director of Panchayat and Rural Development, Assam within three months, an intimation of its having done so or shall, within the said period supply any further explanation to the Anchalik Panchayat and the Director or Panchayat and Rural Development, Assam in regard to such defects or irregularities as it may wish to furnish.

30. **Staff of Gaon Panchayat** - (1) There shall be a Secretary, and other staff as may be prescribed by Government in every Gaon Panchayat who shall be appointed as provided in section 140 (1) and/or deputed by Government from time to time. In respect of the provincialised employees, the Director of Panchayat and Rural Development shall be the appointing authority.

(2) The Secretary shall be in charge of the office of the Gaon Panchayat and shall perform and exercise all the powers and duties imposed or conferred upon him by or under this Act, any rules or bye-laws made there under.

(3) The salaries etc., of the employees of the Gaon Panchayat shall be paid in the manner as may be prescribed by the State Government.

(4) The Gaon Panchayat shall not appoint or engage any person for any post in the Gaon Panchayat.

(5) Regarding discipline and control, the Secretary shall act in all matters under the control of the President of the Gaon Panchayat through whom he shall responsible to the Gaon Panchayat.

**CHAPTER – V**

**ESTABLISHMENT AND CONSTITUTION OF ANCHALIK PANCHAYAT**

31. **Establishment & Area of Anchalik Panchayat** (1) For each Development Block there shall be an Anchalik Panchayat having jurisdiction save as otherwise provided in this Act, over the entire Development Block jurisdiction excluding such portion of the Block as are included in a Town Committee and
as are included in a Municipality/or under the authority of Municipal Corporation, a Sanitary Board or Cantonment area or a notified area constituted under any law for the time being in force:

Provided that a Block may comprise of such Village as are no contiguous or have no common boundaries and are separated by an area to which this Act does not extend or in which the remaining section of this Act, have not come into force.

(2) Every Anchalik Panchayat shall be a body corporate by the name of Anchalik Panchayat shall have perpetual succession and a common seal and subject to such restrictions as are imposed by or under this or any other enactment, shall be vested with the capacity of suing or being sued in its corporation are, or acquiring, holding and transferring property, movable or immovable whether will out or within the limits of the area over which it has authority of entering into contracts or doing all things necessary proper and expedient for the purpose for which it is constituted.

32. Constitution of Anchalik Panchayat- (1) Every Anchalik Panchayat shall consist of:-

(a) One member from each Gaon Panchayat to be directly elected from the territorial constituencies of the Gaon Panchayats under the jurisdiction of the Anchalik Panchayats,
(b) The Presidents of the Gaon Panchayats falling within the jurisdiction of the Anchalik Panchayats.
(c) The Members of the House of people and the members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly, the Anchalik Panchayat.

(2) Every member shall have the right to vote whether or not chosen by direct election in the meetings of the Anchalik Panchayat.

33. Election of Members- (1) One Gaon Panchayat area shall form a constituency for electing one member directly to the Anchalik Panchayat.

(2) The allotment of seat under sub-section (1) for directly elected numbers shall be the same throughout the entire State.
34. **Reservation of Seats** - (1) Seats shall be reserved in an Anchalik Panchayat for, the Scheduled Castes and Scheduled Tribes; and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that Anchalik Panchayat as the population of the Scheduled Castes in that Anchalik Panchayat area or of the Scheduled Tribes in that Anchalik Panchayat area bears to the total population of that area and such seats may be allotted by rotation to different constituencies in an Anchalik Panchayat in such manner, as may be prescribed.

(2) Not less than one-third of the total number of seats reserved under Clause (1) shall be reserved for women belonging to Scheduled Castes as the case may be the Scheduled Tribes.

(3) Not less than one-third, (including the number of seats reserved for women belonging to Scheduled Castes and Scheduled Tribes) of the total number of seats to be filled by direct election in every Anchalik Panchayat, shall be reserved for women and such seats may be allotted by rotation to different territorial constituencies of an Anchalik Panchayat in such manner as may be prescribed.

35. **Duration of Anchalik Panchayat** - Every Anchalik Panchayat save as otherwise provided in this Act shall continue for a term of five years from the date appointed for its first meeting.

36. **Election Process for Anchalik Panchayat** - (1) The elections to constitute an Anchalik Panchayat shall be completed

(a) before the expiry of its duration specified in Section 35;

(b) in case of dissolution, before the expiration of a period of six months from the date of its resolution.

Provided that where the reminder of the period for such which the dissolved Anchalik Panchayat would have continued, is less than six months it shall not be necessary to hold any election under this clause for constituting the Anchalik Panchayat for such period.
(2) An Anchalik Panchayat constituted upon the dissolution before the expiration of its duration, shall continue only for the remainder of the period for which the dissolved Anchalik Panchayat would have continued under Section 35 had it not been dissolved.

37. Election of President & Vice President of Anchalik Panchayat- (1) The elected members of the Anchalik Panchayat shall elect strictly from amongst the members two members as President and Vice-President respectively of the Anchalik Panchayat in a meeting (which shall be called the first meeting of the Anchalik Panchayat) to be convened by an presided over by the Deputy Commissioner of the district in the manner prescribed. The Deputy Commissioner may delegate the powers of presiding over such meeting to any officer not below the rank of Class-I Gazetted officer.

(2) If there occurs usual vacancy in the office of the President of the Vice-President the members shall elect another member from amongst the members as hereinafter provided, as the President or the Vice-President, as the case may be, in the manner prescribed:

Provided that no election shall be held if the vacancy is for a period of less than one month.

38. Reservation for the offices of the President and Vice-President of Anchalik Panchayat- (1) There shall be reserved by the Government in the prescribed manner-

(a) such number of offices of the President of Anchalik Panchayat in the district for the person belonging to the Scheduled Caste and Scheduled Tribes and the number of such offices bearing as nearly as may be the same proportion to the total number of offices in the District as the population of the Scheduled Castes in the Districts or of the Scheduled Tribes in the District bears to the total population of the District.

(b) not less than one-third of the total number of offices of President and Vice-President of the Anchalik Panchayats in the district for each of the categories reserved for persons belonging to the Scheduled
Castes, Scheduled Tribes and those which are non-reserved for women:

Provided that the offices reserved under this sub-section shall be by rotation in different Anchalik Panchayats:

Provided further that the principle of rotation for the purpose of reservation of offices under this sub-section shall commence from the first election to be held after the commencement of the Act.

(2) Save as otherwise provided in this Act, the President and Vice-President of the Anchalik Panchayat shall hold office for the terms of office of the members of the Anchalik Panchayat.

39. **Allowances of President and Vice-President and other members of Anchalik Panchayat** - (1) The allowances of President and Vice-President and members of Anchalik Panchayat shall be as may be prescribed.

(2) Every member of the Anchalik Panchayat other than the President and the Vice-President shall be entitled to receive sitting allowances as may be prescribed.

40. **Power, Functions & Duties of the President of Anchalik Panchayat** - The President shall-

(a) Convene, preside over and conduct meetings of Anchalik Panchayat.

(b) discharge all duties imposed and exercise all the powers conferred on him under this Act, and the rules made thereunder and perform such functions entrusted to him by the Government from time to time.

(c) exercise supervision over the Executive Officer for securing implementation of the resolutions or decisions of the Anchalik Panchayat or of the Standing Committees which are not inconsistent with the provisions of this Act, or any general or special direction issued under this Act;

(d) Exercise overall supervision over the financial and executive administration of the Anchalik Panchayat and place before the Anchalik Panchayat all questions connected therewith which shall appear to him to require its orders and for this purpose may call for records of Anchalik Panchayat.
41. Power, Functions & Duties of Vice-President of Anchalik Panchayat- The Vice-President of an Anchalik Panchayat shall-

(a) in the absence of the President, preside at the meeting of the Anchalik Panchayat;

(b) exercise such powers and perform such duties of the President of the Anchalik Panchayat as the President from the time to time may subject to the rules made by Government in that behalf, delegate to him by an order in writing; and

(c) pending the election of the President or during the absence of the President from the Panchayat area or by reason of leave for a period exceeding thirty days, exercise the powers and perform the duties of the President.

(d) exercise all the powers and discharge all the duties and functions of president as provided under sub-section (a) to (d) of section 40, if the president be removed and/or dies or resigns until the office of the president is filled up in the manner under the provisions of sub-section (1) of section 37.

42. Resignation & Removal of the President and Vice President of Anchalik Panchayat- (1) A member holding the office as President of the Anchalik Panchayat may resign his office at any time by writing under his own hand addressed to the Deputy Commissioner of the concerned district and the Vice-President may resign his office at any time by writing under his hand addressed to the President of the Anchalik Panchayat and in absence of the President to the Deputy Commissioner of the concerned district.

(2) Every President and Vice-President of Anchalik Panchayat shall vacate office, he if ceases to be a member of the Anchalik Panchayat.

43. No confidence motion against the President and the Vice-President of Anchalik Panchayat- (1) Every President and Vice-President of the Anchalik Panchayat shall be deemed to have vacated his office forthwith if by a resolution express want of confidence in him is passed by a majority of two-third of total number of the members of the Anchalik Panchayat. Such a meeting shall be specially convened with the approval of
the President of the Anchalik Panchayat. Such meeting shall be presided over by the President if the motion is against Vice-President and the Vice-President if the motion is against the President. In case such a meeting is not convened in the Anchalik Panchayat within a period of fifteen days from the date of receipt of the notice, the Secretary of the Anchalik Panchayat shall refer the matter to the President of the Zilla Parishad with intimation to the Deputy Commissioner. The President of the Zilla Parishad shall then arrange for convening the meeting within fifteen days from the date of receipt of intimation.

(2) In case the Zilla Parishad is not convening the meeting within fifteen days time and disposed the matter accordingly, the concerned Deputy Commissioner may refer the matter to the Government and Government shall in that case take appropriate action.

(3) The requisition for such a special meeting shall be signed by not less than one-third of the total members of Anchalik Panchayat and shall be delivered to the President of the Zilla Parishad with intimation to the Deputy Commissioner. The President of the Zilla Parishad shall within seven days from the date of receipt of the requisition, convene a special meeting of the Anchalik Panchayat. The meeting shall be held on a date not later than fifteen days from the date of issue of the notice of the meeting.

(4) In the event of removal either of the President or the Vice-President of the Anchalik Panchayat, the Anchalik Panchayat shall elect, from amongst the members in the same manner as under sub-section (2) of Section-37 a President or a Vice-President as the case may be:

Provided that such member shall not be eligible for re-election as President or Vice-President during the remaining term of office as member of the Anchalik Panchayat.

(5) Every President or Vice-President of the Anchalik Panchayat shall after an opportunity is afforded for hearing him, be removable from his office as President or Vice-President by the Zilla Parishad with the approval of the Government for misconduct in the discharge of office duties, for being persistently remiss in the
discharge of his duties and a President or a Vice-President so removed shall remain in the office of the member.

(6) A President or a Vice-President removed from his office under sub-section (5) may also be removed by the Government from membership of the Anchalik Panchayat.

44. Resignation of members of Anchalik Panchayat- A member of an Anchalik Panchayat may resign his membership in writing under his hand addressed to the President of the Anchalik Panchayat and his seat shall become vacant immediately.

45. Meeting of Anchalik Panchayat- (1) An Anchalik Panchayat shall hold a meeting for the transaction of business at least once in two months (hereinafter in this section called the ordinary meeting) and shall subject to the provisions of the following sub-sections, make regulations not inconsistent with the provisions of this Act, or with any rules made thereunder with respect to the date, hour, notice, management and adjournment of its meetings and generally with respect to transaction of business thereto.

(2) Every meeting of the Anchalik Panchayat shall ordinarily be held at the Head Quarters of the Anchalik Panchayat.

(3) The date of the first meeting of the Anchalik Panchayat, after the first constitution or re-constitution, shall be fixed by the Deputy Commissioner of the District and date of each subsequent ordinary meeting shall be fixed at the previous meeting of the Anchalik Panchayat, provided that the President may for sufficient reasons, alter the day of the meeting to a subsequent date. The President may whenever he thinks fit, shall, upon the written request of not less than one-third of the total number of members and on a date within fifteen days from the receipt of such request, call a special meeting. Such request shall specify the object for which the meeting is proposed to be called. If the President fails to call the special meeting, the Vice-President or one-third of the total number of members may call the special meeting for a day not more than fifteen days after representation of such request and require the Executive Officer to give notice to the members and to take such action as may be necessary to convene the meeting.

(4) Ten clear days notice of an ordinary meeting and seven clear days notice of a special meeting specifying the time at which the meeting is to be held and the business to be transacted thereat shall be sent to the members and pasted up at the office
notice board of the Anchalik Panchayat. Such notice shall include, in the case of a special meeting, any motion or proposition mentioned in the written request made for such meeting.

46. Quorum of Anchalik Panchayat meeting- (1) One-third of the total number of members of the Anchalik Panchayat shall form a quorum for transaction business at a meeting of the Anchalik Panchayat. If at the time appointed for a meeting a quorum is not present, the person presiding shall wait for thirty minutes, and if within such period, there is a quorum, proceed with the meeting but it within such period, there is no quorum, the person presiding shall adjourn the meeting to such hour on some future date as he may fix. He shall similarly adjourn the meeting at any time after he had begun, if his attendance is drawn to the want of quorum. At such adjourned meetings no quorum shall be necessary and the business which would have been brought before the original meeting, shall be transacted.

(2) Every meeting shall be presided over by the President or if he is absent, by the Vice-President and if both are absent or if the President is absent and there is no Vice-President, the members present shall elect one from among themselves to preside.

(3) All questions shall, unless otherwise specially provided, be decided by a majority of votes of the members present and voting shall be by raising of hands, The Presiding Member, unless the refrains from voting, shall give vote before declaring the number of the votes for and against a question and in case of equality of votes, he may give his casting vote.

(4) No member of an Anchalik Panchayat shall vote on, or take part in the discussion of, any question coming up for consideration at a meeting of the Anchalik Panchayat, or any committee, if the question is one in which apart from its original application to the public he has any direct pecuniary interest.

(5) If the person presiding is believed by any member present at the meeting to have any such pecuniary interest in any matter under discussion, and if a motion to that effect is carried, he shall not preside at the meeting during such discussion, or vote on, or take part in it. Any member of the Anchalik Panchayat may be chosen presided over the meeting during the continuance of such discussion.
(6) No proposition shall be discussed at any ordinary meeting unless it has been entered in the notice convening such meeting or in the case of a special meeting, in the written request for such meeting. A member may propose any resolution connected with or incidental to the subjects included in the list of business. The President may propose any urgent subject of a routine nature not included in the list of business if no member objects to it. No permission shall be given in the case of a motion or proposition to modify or cancel any resolution within three months after the passing thereof except in accordance with sub-section (8). The order in which any business or proposition shall be brought forward at such meeting shall be determined by presiding authority who, in case it is proposed by any member to give particular proposition, shall put the proposal to the meeting and be guided by the majority of votes given for or against the proposal.

(7) Any ordinary meeting may, with the consent of a majority of the member present, adjourned from time to time, but no business shall be transacted at any adjourned meeting other than that left indisposes at the meeting for which the adjourned took place.

(8) No resolution of Anchalik Panchayat shall be modified or cancelled within six months after the passing thereof except by a resolution passed by not less than one half of the total number of members at an ordinary or special meeting, and notice thereof shall have been given fulfillment the requirements of sub-section (4) and setting forth fully the resolution which it is proposed to modify fully or cancel at such meeting and motion or proposition for the modification or cancellation of such resolution.

47. Proceedings & Minutes book of Anchalik Panchayat- The proceedings of every meeting shall be recorded in the minutes book immediately after the deliberations of the meeting and shall, after being read over by the presiding authority of the meeting, be signed by him. The action taken on the decision of the Anchalik Panchayat shall be reported at the next meeting of the Anchalik Panchayat. The minute’s book shall not be taken outside the Anchalik Panchayat office under any circumstances. The Executive Officer shall be the custodian of the minute’s book.

48. Presence of govt. officer in Anchalik Panchayat Meetings- The Anchalik Panchayat may require the presence of Government officers at the meetings. If it appears to an Anchalik Pachayat that the attendance of any officer of the Government, having jurisdiction over an area of a district or less than a district and not working under the
Anchalik Panchayat, is desirable at a meeting of the Anchalik Panchayat, the executive officer shall; by a letter addressed to such officer not less than fifteen days before the intended meeting, request that officer to be present at the meeting and the officer shall, unless prevented by sickness or other reasonable cause, attend the meeting:

Provided that the officer on receipt of such letter may if he, for any of the cause aforesaid, is unable to be present there by himself, instruct his deputy or other competent subordinate officer to represent him at the meeting.

49. General Functions of Anchalik Panchayat- (1) The General function of the Anchalik Panchayats shall be-

(a) Preparation of Annual Plans in respect of the schemes entrusted to it by virtue of the Act and those assigned to it by the Government or the Zilla Parishad and submission thereof to the Zilla Parishad within the prescribed time for integration with the District Plan;

(b) Construction and consolidation of the Annual plans of all Gaon Panchayat under the Anchalik Panchayat and submission of consolidated plan to the Zilla Parishad;

(c) preparation of Annual Budget of the Anchalik Panchayat and submission to Zilla Parishad for approval within the prescribed time;

(d) performing such functions and executing such works as may be entrusted to it by Government or the Zilla Parishad;

(e) to assist the Government in relief operation in natural calamities;

(2) Agriculture including Agriculture Extension-

(a) identification and implementation of schemes not exceeding rupees two lakhs and not below rupees fifty thousand for the agricultural development of the Anchalik Panchayat area with technical assistance and supervision from the Department of Agriculture, Co-operative and Irrigation etc;

(b) maintenance of agricultural seeds farms horticultural nurseries;

(c) Storing and distribution of insecticides and pesticides;

(d) propagation of improved methods of cultivation;
(e) promotion of cultivation and marketing of vegetable, fruits and flowers;

(f) training of farmers and extension activities.

(3) **Land Improvement and Soil Conservation**-

(a) assisting the Government and Zilla Parishad in the implementation of land improvement and soil conservation programmes of the Government.

(4) **Minor Irrigation, Water Management, Watershed Development**-

(a) assisting the Government and the Zilla Parishad in construction and maintenance of minor irrigation works;

(b) implementation of individual irrigation works;

(c) assisting the Government and the Zilla Parishad in the implementation of schemes on Development of Ground Water Resources, and Watershed Development Programmes.

(5) **Poverty Alleviation Programme** -

(a) Planning and supervision of implementation of poverty alleviation programmes and schemes and providing guidance therefore.

(6) **Animal Husbandry, Dairying and Poultry**-

(a) Maintenance of Veterinary and Animal Husbandry Services;

(b) improvement of breed of cattle, poultry and other livestock;

(c) promotion of dairy farming, poultry and pig grey;

(d) prevention of epidemics and contagious disease;

(7) **Fisheries**-

(a) promotion of fisheries development;

(8) **Khadi, Village and Cottage Industries**-

(a) promotion of Rural and Cottage Industries;

(b) organization of conference, seminars and training programmes, agricultural and industrial exhibitions;

(9) **Rural Housing**-

(a) implementation of housing scheme and distribution of house sites in villages
(10) Drinking Water-
(a) establishment, repairs and maintenance of rural water supply schemes;
(b) prevention and control of water pollution;
(c) implementation of rural sanitation schemes;

(11) Social and Farm Forestry, Minor Forest produce, Fuel and Fodder-
(a) planning and preservation of trees on the sides of roads and other public land under its control;
(b) fuel plantation and fodder development;
(c) promotion of farm forestry;

(12) Roads, Building, Bridges, Ferries, Waterways and other means of communication-
(a) construction and maintenance of public roads, drains, culverts and other means of communication which are not under the control of any other local authorities of the Government;
(b) maintenance of buildings of other properties vested in the Anchalik Panchayat;
(c) maintenance of boats, ferries and waterways not under the Government or any other local bodies.

(13) Non-Conventional Energy Sources:
(a) Promotion and development of non-conventional energy sources.

(14) Education including Primary and Secondary Schools-
(a) promotion of primary and Secondary education.
(b) Construction, repairs and maintenance of Primary School Buildings.
(c) Promotion of Social Education through Youth Clubs and Mahila Mandals.

(15) Technical Training and Vocational Education: -
(a) Promotion of rural artisan and vocational training.

(16) Adult and Non-Formal Education-
(a) Implementation of Adult Literacy Programme.

(17) Cultural Activities:
(a) Promotion of social and cultural activities.

(18) Market and Fairs:
(a) Regulation of markets, fairs and festivals.

(19) Health and Family Welfare:
(a) Promotion of health and family welfare programme.
(b) Promotion of immunization and vaccination programme.
(c) Health and Sanitation at fairs and festivals.

(20) Women and Child Development:
(a) Promotion of programmes relating to development of women and children.
(b) Promotion of school health and nutrition programme.
(c) Promotion of participation of voluntary organizations in women and child development programme.

(21) Social Welfare including Welfare of Handicapped Mentally Retarded:
(a) Promotion of social welfare programmes including welfare of handicapped, mentally retarded and destitute; procurement and supervision of distribution of foodstuff in social welfare programmes.
(b) Monitoring the old age and windows pensions and pensions of the handicapped.

(22) Welfare of the weaker section and in particular of the Scheduled Castes and Scheduled Tribes:
(a) Promotion of welfare of Scheduled Castes, Scheduled Tribes and other weaker section.
(b) Preventing such castes and classes from social injustice and exploitation.
(23) **Maintenance of Community Assets:**

(a) Maintaining of all community assets vested in it or transferred by the Government or any local authority or organization.
(b) Preservation and maintenance of other community assets.

(24) **Public Distribution System** -

(a) Promotion of distribution of essential commodities through fair price shops in the villages. Panchayat will also keep sharp vigilance over fair and equitable distribution of essential commodities. Panchayat will educate the people about consumer’s rights and assist in redressed of Consumer’s grievances.

(25) **Rural Electrification:**

(a) Promotion of rural electrification.

(26) **Co-operation** -

(a) Promotion of co-operation activities.

(27) **Libraries:**

(a) Promotion of libraries.

(28) Such other functions that may be entrusted by the Government or the Zilla Parishad.

50. **General Powers of Anchalik Panchayat** - The Anchalik Panchayat shall have powers to do the all acts necessary for or incidental to the carrying out of the functions entrusted or delegated to it and, in particular and without prejudice to the foregoing powers to exercise all powers specified in this Act.

51. **Delegation of Powers** - Anchalik Panchayat may, by notification delegate to the Executive officer or any other officer, the powers conferred by or under this Act.

52. **Standing Committees of Anchalik Panchayat** - (1) The Anchalik Panchayat shall have the following standing committees-

(a) General Standing Committee.
(b) Finance, Adult and Planning Committee.
(c) Social Justice Committee.
(2) Each standing committee shall consist of such numbers of members not exceeding six including the Chairman as may be specified by the Anchalik Panchayat, and chosen by the Anchalik Panchayat from amongst its members.

(3) The President of the Anchalik Panchayat shall be the Chairman of the General standing Committee and Finance, Audit and Planning Committee. The Vice-President of the Anchalik Panchayat shall be the Chairman of the Social Justice Committee.

(4) No member of the Anchalik Panchayat shall be eligible to serve in more than one standing committee and the term of the membership will not exceed one year at a time.

(5) The Executive Officer of the Anchalik Panchayat shall be the Ex-Officio Secretary of every Standing Committee.

53. Functions of the Standing Committee- (1) The General Standing Committee shall perform functions relating to the establishment matters, communication, buildings, rural housing, relief against natural calamities water supply and all miscellaneous residuary matters.

(2) The Finance, Audit and Planning Committee shall perform the functions relating to the finance of the Anchalik Panchayat, training, budget, scrutinizing proposals for increase of revenue, examination of receipts and expenditure statement, consideration of all proposals affecting the finance of the Anchalik Panchayat and general supervision of the revenue and expenditure of the Anchalik Panchayat and planning and consolidating the Anchalik Panchayat plans, co-operation, small saving schemes and any other function relating to the development of Anchalik Panchayat area.

(3) The Social Justice Committee shall perform functions relating to:

   (a) promotion of educational, economic, social, cultural and other interests of the Scheduled Castes, Scheduled Tribes and Backward Classes;

   (b) protecting them from social injustice and all other forms of exploitation;
(c) amelioration of the Scheduled Castes, Scheduled Tribes and Backward Classes;
(d) securing social justice to the Scheduled Castes, Scheduled Tribes, Women and other weaker sections of the society.

(4) The Standing Committees shall perform the functions referred to above to the extent the powers are delegated to them by the Anchalik Panchayat.

54. Procedure of Committees - (1) The Anchalik Panchayat may frame regulations relating to selection of members of committees, conduct of business therein and all other matters relating to them.

(2) The Chairman of every committee shall, in respect of the work of the committee, be entitled to call for any information, return, statement, account or report from the office of the Anchalik Panchayat and to enter in and inspect any immovable property of the Anchalik Panchayat or works in progress connected with the works of the committee.

(3) Each Committee shall be entitled to require attendance at its meetings, any officer of the Anchalik Panchayat who is connected with the work of the committee. The Ex-Officio Secretary [referred to in sub-section (5) of section-52] shall under instruction of the Committee; issue notices and secure the attendance of the Officer.

55. Power to Aquire, Hold & Dispose Property - (1) An Anchalik Panchayat shall have the power to acquire, hold and dispose of property and to enter into contract:

Provided that in all cases of acquisition or disposal of immovable property, the Anchalik Panchayat shall obtain the previous approval of the Government through Zilla Prishad.

(2) All roads, buildings or other works constructed by an Anchalik Panchayat with its own fund shall vest in it.

(3) The State Government may allocate to an Anchalik Panchayat any public property situated within its jurisdiction, and thereupon such property shall vest in and come under the control of the Anchalik Panchayat.

(4) Where an Anchalik Panchayat requires land to carryout any of the purpose of this Act, it may negotiate with the persons having interest in the said land, and if it fails to reach at an agreement, it may make an application to the Deputy
Commissioner of the district for acquisition of land, who may, if he is satisfied that the land is required for acquire the land under the provision of the relevant land acquisition Act, and such land shall on acquisition, vest in the Anchalik Panchayat.

56. Anchalik Panchayat Fund - (1) For every Anchalik Panchayat, there shall be constituted an Anchalik Panchayat fund bearing the name of the Anchalik Panchayat and there shall be placed to the credit thereof -

(a) Contribution and grants, if any, made by Central or State Government, including such part of the land revenue collected in the State as may be determined by the Government;

(b) Contribution and grant, if any, made by the Zilla Parishad or any other local authority;

(c) loans, if any, granted by the Central or the State Government or raised by the Anchalik Panchayat on security of its assets;

(d) all receipts on account of tolls, rates and fees levied by it;

(e) all receipts in respect of any schools, hospitals, dispensaries, buildings, institutions or works, vested in, constructed by or placed under the control and management of the Anchalik Panchayat;

(f) all sums received as gifts or contributions and all income from any trust or endowment made in favor of the Anchalik Panchayat;

(g) such fines and penalties imposed and realized under the provisions of this Act, or of the bye-laws made there under, as may be prescribed, and all other sums received by or on behalf of the Anchalik Panchayat.

(2) Every Anchalik Panchayat shall set apart and apply annually such sums as may be required to meet the cost of its own administration including the payment of salary, allowances, provident fund and gratuity to the officers and employees. The total expenditure on establishment shall not exceed one-third of the total expenditure of the Anchalik Panchayat without prior approval of the Government.

(3) Every Anchalik Panchayat shall have powers to spend such sums as it thinks fit for carrying out the purpose of this Act.

(4) The Anchalik Panchayat fund shall be vested in the Anchalik Panchayat.
(5) Subject to such general control, as the Anchalik Panchayat may exercise from time to time, all orders and cheques for payment from the Anchalik Panchayat fund shall be signed by the Executive Officer.

57. Taxes-(1) Subject to such maximum rate as the Government may prescribe, an Anchalik Panchayat may

(a) levy rolls on persons, vehicles or animals or any class of them at any till-bar establishment by it on any road other than a katcha road or any bridge vested in it or under its management.
(b) levy tolls in respect of any ferry establishment by it, or under its management.
(c) levy a surcharge of land Revenue at the rate of 0.02 (two paise) per rupee;
(d) levy a cease or water rate for recovery of cost of minor irrigation works taken up within the jurisdiction of an Anchalik Panchayat and such cease as may be necessary for the purpose of maintenance and repair of such works;
(f) levy a tax on supply of water and lighting;
(g) levy fee for cinema halls, bricks or tile kilns, saw mills, timber depots, rice mills and hullers, fairs confectionary and bakery, private fisheries or vegetable gardens used for commercial purposes.

(2) The taxes etc. shall be imposed, assessed and realized at such time and in such manner as may be prescribed;

(3) Any person aggrieved by the assessment, levy or imposition of any tax or fee may appeal to the Zilla Parishad.

(4) State Government may suspend the levy or imposition of any tax or fee and may at any time rescind such imposition in consultation with the concerned Panchayat in period of natural calamities.
(5) The scale of tolls, fees or rates and the terms and conditions for the imposition thereof, shall be such as may be provided by one-laws.

Such bye-laws may provide for exemption from all or any of the tolls, fees or rates in any class or cases.

(6) Subject to such rules as may be made in this behalf by an Anchalik Panchayat, an Anchalik Panchayat may levy taxes on a particular trade or commerce with a view to utilize the fund so collected for improvement of the facilities for development of that particular trade or commerce with the approval of the Zilla Parishad.

58. Loan & Sinking fund - (1) An Anchalik Panchayat may, subject to the provisions of any law relating to the raising of loan by local authorities for the time being in force, raise from time to time, with the approval of the Government, loans for the purpose of this Act, and create a sinking fund for the re-payment of such loans.

(2) An Anchalik Panchayat may borrow money from the Government or with the previous sanction of the Government, from bank or other financial institutions for furtherance of its objectives on the basis of specific schemes as may be drawn up by the Anchalik Panchayat for the purpose.

59. Budget of Anchalik Panchayat- (1) Every Anchalik Panchayat shall at such time and in such manner as may be prescribed, prepare in each year, a budget of its estimated receipts and disbursements for the following year and submit the budget to the Zilla Parishad.

(2) The Zilla Parishad, within such time may be prescribed, either approve the budget or return it to the Anchalik Panchayat for such modifications as it may direct. On such modification being made, the budget shall be submitted within such time as may be prescribed by the Zilla Parishad. If the approval of the Zilla Parishad is not received by the Anchalik Panchayat by the last date of the year, the budget shall be deemed to be approved by the Zilla Parishad.

(3) No expenditure shall be incurred unless the budget is approved by the Zilla Parishad.

(4) The Anchalik Panchayat may prepare in each year a supplementary estimate providing for any modification of its budget and may submit to the Zilla Parishad for approval within such time and in such manner as may be prescribed.
60. **Accounts of Anchalik Panchayat**- An Anchalik Panchayat shall keep such accounts and in such form as may be prescribed.

61. **Auditing** - (1) The audit of the accounts of the Anchalik Panchayat shall be carried out by the authority as may be prescribed by the Government and a copy of the audit report shall be forwarded to the Anchalik Panchayat, to the Zilla Parishad and to the Director of Panchayat and Rural Development, Assam within one month of the completion of the audit.

(2) On receipt of the audit report referred to in sub-section (1), the Anchalik Panchayat shall either remedy any defects or irregularities which have been pointed out in the audit and send to the Zilla Parishad and to the Director of Panchayat and Rural Development, Assam, within three months and the intimation of its having done so or shall, within the said period, supply and further explanation to the authorities mentioned herein, in regard to such defects or irregularities as it may deem fit.

62. **Staff of Anchalik Panchayat**- (1) An Anchalik Panchayat being coterminous to a Development Block shall have an executive officer Anchalik Panchayat appointed by Government who shall be the Ex-officio Secretary:

Provided that the Block Development Officer or such other officer as may be appointed by Government shall hold the post of the Executive Officer and Secretary of the Anchalik Panchayat.

(2) The other staff of the Anchalik Panchayat shall be appointed as provided in Section 140 of the Act. In respect of the provincialized Panchayat employees working under the Anchalik Panchayat, the Director of Panchayat and Rural Development shall be the appointing authority.

(3) The Government may post/depute staff, if consider necessary from time to time, to work in Anchalik Panchayat in addition to the staff of grade –I and II to serve under the Anchalik Panchayat.

(4) Notwithstanding anything contained in this Act, or any of the laws for the time being in force, the Government of the Director of Panchayat and Rural Development, Assam, as the case may be, shall have the power to effect transfer or the
concerned Officers and the provincialised staff in consultation with the Zilla Parishad concerned.

63. Power & Functions of the Executive Officer of the Anchalik Panchayat-
(1) Save as otherwise expressly provided by under this Act, the executive Officer shall,

(a) Exercise all powers specially imposed or conferred upon him by or under this Act, or any other law for the time being in force;
(b) Lay down the duties of and supervise the works of the Officers and officials holding Office under the Anchalik Panchayat in accordance with rules made by Government;
(c) Supervise and control the executions of all works of the Anchalik Panchayat;
(d) Take necessary measures of the speedy execution of all works and Development scheme of Anchalik Panchayat;
(e) Have custody of all papers and documents connected with the proceedings of the meetings of the Anchalik Panchayat;
(f) Draw and disburse money out of the Anchalik Panchayat fund; and
(g) Exercise such other powers and discharge such other functions as may be prescribed.

(2) The Executive Officer shall attend every meeting of the Anchalik Panchayat and shall have the right to attend the meetings of the committees thereof and to take part in the discussion but shall not have the right to move any resolution or to vote. If in the opinion of the Executive Officer any proposal before the Anchalik Panchayat is violative of or inconsistent with the provisions of this Act, or any other law, rule or order made there under, it shall be his duty to bring the same to the notice of the Anchalik Panchayat.

CHAPTER-VI
ESTABLISHMENT AND CONSTITUTION OF ZILLA PARISHAD

64. Establishment of Zilla Parishad- (1) For every district there shall be a Zilla Parishad having jurisdiction, save as otherwise provided in this Act, over the entire district excluding such properties of the District as are included in a Municipality or a
Municipal Corporation, as the case may be, or under the authority of Town Committee or
Sanitary Board or Cantonment area or any notified area contrary to it under any law for
the time being in force:

Provided that a Zilla Parishad may have its office in any area comprised
within the excluded portion as above of the district and in such area which is notified by
Government for such office, may exercise its powers and functions over institutions
under its control and management.

(2) Every Zilla Parishad shall be a body corporate by the name of
“______________ Zilla Parishad” and shall have perpetual succession and a common
seal and subject to such restrictions as are imposed by or under this or any other
enactment with the capacity of suing and being sued in its corporate name, of acquiring,
holding and transferring property movable or immovable, whether without or within the
limit of the area over which it has authority of entering into contracts and doing all
things, necessary, proper or expedient for the purpose for which it is constituted.

65. Constitution of Zilla Parishad- (1) The Zilla Parishad shall consists of :

(i) the members directly elected from the territorial constituencies of the district:

Provided that Government may be notification in the Official Gazette
determine the territorial constituencies in the district keeping in view the overall
population of the district at a rate of one member for a population not less than 40
thousand and that each territorial constituency shall elect one member to the Zilla
Parishad through direct election in the manner prescribed;

(ii) the President of the Anchalik Panchayats;

(iii) the Members of the House of People and the Members of the State
Legislative Assembly representing a part or whole of the district whose
constituencies lie within the district.

(2)All the members shall have the right to vote except the motion of no-
confidence in which only the directly elected members and members nominated by the
Government shall exercise such rights.

66. Reservation of seats for schedule castes and scheduled Tribes- (1) Seats
shall reserved for the Scheduled Castes and Scheduled Tribes in every Zilla Parishad and
the number of seats shall bear, as nearly as may be, the same proportion to the total
number of seats to be filled up from amongst the directly elected members in that Zilla Parishad as the population of the Scheduled Castes in the Zilla Parishad area or of the Scheduled Tribes in that Zilla Parishad area bears to the total population of that area and such seats may be allotted by rotation to different constituencies in Zilla Parishad in the manner prescribed.

(2) **Reservation of seats for women belonging to scheduled castes and Scheduled Tribes** - Not less than one-third of the total number of seats reserved under sub-section (1) shall be reserved belonging to the Scheduled Tribes or as the case may be, the Scheduled Castes.

**67. Woman’s Reservation** - (1) Not less than one-third, including the number of seats reserved for women belonging to the Scheduled Castes and Scheduled Tribes under sub-section (2) of section 66 of the total number of seats to be filled up from amongst the directly elected members under subsection (1) of Section 65 shall be reserved for women and such seats may be allotted by rotation to different constituencies under the Zilla Parishad as may be prescribed.

(2) If women from Scheduled Castes and Scheduled Tribes category and women from general category are not represented in Zilla Parishad, Government may by notification in the Official Gazette, nominate one member from such category.

**68. Term of Zilla Parishad** - Every Zilla Parishad except as provided in the Act., shall continue for a period which shall not exceed five years from the date of holding the first meeting.

**69. Election to Disolved Zilla Parishad** - (1) Election to constitute the Zilla Parishad shall be completed-

(a) before the expiry of its duration, as specified in Section 68;

(b) in case of dissolution, before the expiration of a period of six months from the date of such dissolution: Provided that where the remainder of the period for which the dissolved Zilla Parishad would have continued, is less than six months, it shall not be necessary to hold any election under this clause for constituting the Zilla Parishad for such period.
(2) A Zilla Parishad constituted upon dissolution before the expiration of its
duration shall continue only for the remainder of the period for which the dissolved Zilla
Parishad would have continued under subsection (1) had it not been dissolved.

70. **Election of President & Vice-President of Zilla Parishad**- (1) When the
Zilla Parishad is constituted under Section 64, the Deputy Commissioner shall call a
meeting of the Zilla Parishad (which shall be called the first meeting of the Zilla
Parishad) for the election of a President and a Vice-President by and from amongst the
members directly elected under Section 65 (1).

(2) The election of the President or the Vice-President of the Zilla
Parishad and filling up vacancies in the said office and the determination of disputes
relating to such election shall be in accordance with such rules as may be prescribed by
the State Government/State Election Commission.

70.A. **Reservation for the Offices of the President and the Vice President of the
Zilla Parishad.** - (1) Such number of Offices of the President and the Vice-President of
the Zilla Parishad shall be reserved, for the persons belonging to the Scheduled Castes
and the Scheduled Tribes and the number of such offices bearing as nearly as may be the
same proportion of the total number of offices in the State as the population of the
Scheduled Castes or the Scheduled Tribes in the State bears to the total population of the
State, in such manner as may be prescribed.

(2) Not less than one-third of the total number of offices, reserved under sub-
section (1) shall be reserved for women belonging to the Scheduled Castes or the
Scheduled Tribes, as the case may be.

(3) Not less than one-third (including the number of the offices reserved for
women belonging to the Scheduled Castes and the Scheduled Tribes), of the total number
of the offices of the President and the Vice-President of the Zilla Parishad in the State
shall be reserved for women and such offices may be allotted by rotation to different Zilla
Parishads, in such manner as may be prescribed.

71. **Allowances of President, Vice-President & Members** - (1) The allowances
of the President Vice-President shall be as may be prescribed by the Government.
(2) Every member of the Zilla Parishad except the President and the Vice-President shall be entitled to receive, such sitting fee and allowances as may be prescribed by Government.

72. Resignation or Removal of President & Vice-President- (1) A member holding the office as President of the Zilla Parishad office may resign at any time by writing and send it to Government through the Deputy Commissioner and the Vice-President of the Zilla Parishad may resign his office at any time by writing and send to the President of the Zilla Parishad and in Absence of the President, to the Government through the Deputy Commissioner and the office shall become vacant on the expiry of fifteen days from the date of such resignation unless within the said period of fifteen days he withdraws such resignation by writing and send it to Government in respect of the President and to the President in respect of the Vice-President, as the case may be.

(2) Every President or the Vice-President of Zilla Parishad shall vacate office if he ceases to be a member of Zilla Parishad.

73. No confidence in the office of the President & Vice-President- (1) Every President and every Vice-President of Zilla Parishad shall be deemed to have vacated his office forthwith if a resolution expressing want of confidence in him is passed by a majority of two-thirds of the total number of members elected directly as Zilla Parishad member at a meeting specially convened for this purpose and presided over by the Vice-President if the motion is against the President and the President of the Zilla Parishad shall preside over such meeting if the motion is against the Vice-President.

(2) If there is no Vice-President the members present shall choose one from among them to preside over such meeting:

Provided that one-third of the total number of members shall sign the notice for such a motion and deliver it to the President and the President shall convene the meeting within seven days from the date of receipt of the notice. The meeting shall be held on a day not later than fifteen days from the date of issue of the notice of the meeting. If the President fails to convene the meeting within the specified time, the members shall request the Deputy Commissioner for the purpose, who shall direct the Chief Executive Officer of the Zilla Parishad to convene the meeting.
"Provided further that the Deputy Commissioner shall direct the Chief-Executive Officer to convene the meeting within seven days from the date of receipt to the request of the members and the Chief Executive Officer shall convene the meeting within fifteen days from the date of receipt of the direction. The Deputy Commissioner shall preside over such meeting. In case of his inability, the Deputy Commissioner shall depute one of the Officers not below the rank of Additional Deputy Commissioner to preside over such meeting.

If under sub-section (1), the members express want of confidence both in the President and the Vice-President of the Zilla Parishad at the same time and issue notices, the Chief-Executive Officer of the Zilla Parishad shall report the matter to the concerned Deputy Commissioner within three days from the date of receipt on notifies and the concerned Deputy Commissioner shall direct the Chief Executive officer of the Zilla Parishad to convene the meeting within fifteen days from the date of receipt of the direction, separately, to consider the motion against the President first and to consider the motion against the Vice-President next day and preside over such meetings. In case of the inability to preside over, the Deputy Commissioner shall depute one of the Officers not below the rank of Additional Deputy Commissioner under him to preside over such meeting:

Provided also that if it is not possible to hold the meeting for a situation due to non-attendance of the requisite number of members in such meeting or meetings as the case may be he non-confidence motion shall automatically stands cancelled and, the motion shall be deemed to have lots, in the event of which no such motion shall be allowed within the next six months.

74. Removal of Pericendent & Vice-President of Zilla Parishad - (1) Without prejudice to the provision under this Act a President or a Vice-President or a member of a Zilla Parishad may be removed from office by the State Government for misconduct in the discharge of his duties or neglect or incapacity to perform his duties or for being persistently remiss in the discharge of or guilty of any disgraceful conduct. Once so removed a President, Vice-President or Member shall not be eligible during the remaining term of office to be elected either as President, Vice-President, or Member of such Zilla Parishad:

Provided that no such President, Vice-President or Member of a Zilla shall be removed from office unless he/she is given reasonable opportunity to furnish explanation to the State Government.
(2) A President or a Vice-President removed from his office under sub-section (1) may also be removed by the Government from membership of the Zilla Parishad after an opportunity is afforded for hearing him.

75. Meeting of the Zilla Parishad- Every Zilla Parishad shall hold meetings at least once in every three months, at such time and at such place within the local limits of the district concerned as the Zilla Parishad may fix at the immediately preceding meeting:

Provided that the first meeting of a newly constituted Zilla Parishad shall be held at such time and at such place within the local limits of the district concerned, as the State Government may fix:

Provided further, that the President when required, in writing by one-third of the members of the Zilla Parishad to call a meeting, shall do so within 10(Ten) days, failing which the aforesaid members, may call a meeting after giving intimation to the Government and 7(Seven) clear days notice to the President and other members of the Zilla Parishad.

76. Quarum of Zilla Parishad Meeting- (1) One-third of the total number of members of the Zilla Parishad shall form a quorum for transacting business at a meeting of the Zilla Parishad.

(2) Ten clear days notice of an ordinary meeting and seven clear days notice of a special meeting specifying the time at which such meeting is to be held and the business to be transacted thereat, shall be sent to the members and pasted up at the office Notice Board of the Zilla Parishad. Such notice shall include, in the case of a special meeting any motion or proposition mentioned in the written request made for such meeting.

(3) If at the time appointed for the meeting quorum is not present, the person presiding shall, wait for thirty minutes, and if within such period there is a quorum proceed with the meeting but if within such period is no quorum, the person presiding shall adjourn the meeting to such hour on some future date which should not exceed more than thirty days. He shall similarly adjourn the meeting at any time after it has begun if his attention is drawn to the want of quorum. At such adjourn meetings no quorum is required and the business which would have been brought before the original meeting shall be transacted.
(4) No resolution of the Zilla Parishad shall be modified or cancelled within six months after the passing thereof except by a resolution passed by not less than one half of the total number of members at an ordinary or special meeting. Any notice thereof shall be given fulfillment the requirement of sub-section (2) and setting forth fully the resolution which is proposed to modify fully or cancel at such meeting and motion or proposition for the modification or cancellation of such resolution.

(5) The proceedings of every meeting shall be recorded in the minutes book immediately after the deliberation of the meeting and shall after being read over by the Chairman of the meeting be signed by him. The action taken on the decisions of the Zilla Parishad shall be reported at the next meeting of the Zilla Parishad. The minutes book shall at all reasonable times, be open to inspect by any member of the Zilla Parishad. The minutes book shall always be kept in the office of the Zilla Parishad and it shall be in the custody of the Chief Executive Officer.

(6) A copy of every resolution passed by the Zilla Parishad at a meeting shall, within ten days from the date of the meeting be forwarded to Government.

(7) All questions coming before the Zilla Parishad shall be decided by a majority of votes:

Provided, that in case of equality of votes, the President or the member presiding shall have a casting vote.

(8) Every meeting shall be presided over by the President or if he is absent by the Vice-President and if both the President and the Vice-President are absent or the President is absent and there is no Vice-President, the members president shall elect one from among themselves to preside.

77. Powers, Functions & Duties of President & Vice-President- (1) The President shall-

(a) perform all the duties imposed and exercise all the powers conferred on the Zilla Panchayat under this Act and rules made there under;

(b) convene, preside over and conduct meetings of the Zilla Parishad;
(c) exercise administrative supervision over the Chief Executive Officer and through him, all Officers and the employees whose services may be placed at the disposal of the Zilla Parishad by the Government;

(d) exercise such other powers, perform such other functions and discharge such other duties as the Zilla Parishad may, by general resolution direct or the Government may by rules made in this behalf prescribed;

(e) exercise overall supervision over the financial and executive administration of the Zilla Parishad and place before the Zilla Parishad all questions connected therewith which shall appear to him to require its orders and for this purpose may call for records of the Zilla Parishad.

(2) The Vice-President shall-

(a) in absence of the President preside over the meeting of Zilla Parishad;

(b) exercise such powers and perform such duties of the President, as the President from time to time may, subject to the rules as may be prescribed, delegate to him by order in writing; and

(c) pending the election of the President or during the absence of the President from the district, or by reason of leave for a period exceeding 30(Thirty) days, exercise the powers and perform the duties of the President.

78. Presence of govt. officers in ZP Meeting - If it appears to a Zilla Parishad that the attendance of any District Officer of the Government having jurisdiction in the District is desirable at a meeting of the Zilla Parishad, the Chief Executive Officer shall by a letter addressed to such Officer, not less than fifteen days before the intended meeting, request that Officer to be present at the meeting, and the Officer shall unless prevented by reasonable cause, attend the meeting:

Provided that the Officer on receipt of such letter may, if he, for any unavoidable cause as aforesaid is unable to be present thereby himself, instruct his Deputy or other departmental Subordinate Officer to represent him at the meeting.

79. Functions of Zilla Parishad- Subject to such conditions as may be specified by the Government from time to time, the Zilla Parishad shall perform the functions specified in section 73.
80. Assignment of functions of Zilla Parishad - (1) The Government may assign to a Zilla Parishad functions in relation to any matters to which the executive authority of the Government extends or in respect of functions which have been assigned to the State Government by the Central Government.

(2) The Government may, by notification, withdraw or modify the functions assigned under this section.

81. Standing Committees - The Zilla Parishad shall have the following Standing Committees, namely:

(a) General Standing Committee,
(b) Finance and Audit Committee,
(c) Social Justice Committee,
(d) Planning and Development Committee.

82. Chairman of the Standing Committee - (1) Each Standing Committee shall consist of such number of members not exceeding five including the Chairman as specified by the Zilla Parishad and elected by the members of the Zilla Parishad from amongst its members whose terms will be one year at a time.

(2) The President of the Zilla Parishad shall be the Chairman of the General Standing Committee and the Finance and Audit Committee.

(3) The other Standing Committees shall elect the Chairman from among their members.

(4) No member of the Zilla Parishad shall be eligible to serve on more than two Standing Committees.

(5) The Chief Executive Officer of the Zilla Parishad shall be the Ex-officio Secretary of the General Standing Committee and the Finance, Audit and Planning Committee and he shall nominate one of the Deputy Secretaries as Ex-officio Secretary for each of the remaining Standing Committees. The Chief Executive Officer shall be entitled to attend the meeting of all the Standing Committees.

83. Functions of Standing Committees - (1) The General Standing Committee shall perform functions relating to the establishment matters and functions relating to communications buildings, rural housing, village extensions, relief against natural
calamities, Rural Development Programme of Government of India and allied matters and all miscellaneous residuary matters.

(2) The Finance and Audit Committee shall perform the functions relating to-

(a) The finance of the Zilla Parishad, framing of budgets, scrutinizing proposals for increase of revenue, examination of receipts and expenditure, consideration of proposals effecting the finance of the Zilla Parishad and general supervision of the revenue and expenditure of the Zilla Parishad.

(b) The Plan priorities, allocation of outlays to developments, horizontal and vertical linkages, and implementation of guidelines issued by Government, regular review of planning programmes, evolution of important programmes and shall saving schemes.

(3) The Social Justice Committee shall perform functions relating to-

(a) promotion of educational, economic, social, cultural and other interests of the Scheduled Castes and Scheduled Tribes and Backward Classes;

(b) protecting them from social injustice and all other forms of exploitation;

(c) amelioration of the difficulties of the Scheduled Castes and Scheduled Tribes and Backward Classes;

(d) securing social justice to the Scheduled Castes and Scheduled Tribes, women and other weaker sections of the society.

(4) The Planning and Development Committee shall perform the following functions

(a) be in charge of all educational activities of the Zilla Parishad;

(b) Undertake the planning of education in the district within the framework of the National Policy and the National and State Plan;

(c) Survey and evaluate the educational activity of the Zilla Parishad,

(d) Perform such other duties pertaining to education, adult literacy and cultural activity as the Zilla Parishad may assign to it;

(e) Health service, Hospitals, Water supply, family, Welfare and other allied matter;
Agricultural production, animal husbandry, cooperation, contour binding and reclamation;

Village and cottage industries;

Promotion of industrial development of the district.

84. Delegation of powers & functions to standing committee- (1) The Standing Committees shall perform the functions referred to in sub-section (1), (2), (3) and (4) of Section 83 to the extent the powers are delegated to them by the Zilla Parishad.

(2) The Committees shall perform, in respect of matters assigned to them, such additional duties as may be prescribed.

85. Procedure of Committees - (1) The Zilla Parishad may frame regulations relating to election of members of Committees, conduct of business therein, and all other matters relating to them.

(2) The Chairman of every Committee shall in respect of the work of that Committee be entitled to call for any information, return, statement or report from the Zilla Parishad and to enter in and inspect any immovable property of the Zilla Parishad or any work in progress concerning the Committee.

(3) Each Committee shall be entitled to require attendance at its meetings any Officer of the Zilla Parishad who is concerned with the work of the Committee. The Chief Executive Officer shall under instruction of the Committee; issue notices and secure the attendance of the officer.

86. Delegation of powers of Chief Executive Officer & Other Officers- The Zilla Parishad may by notification delegate to the Chief Executive Officer or other officers any of the powers conferred by or under this Act, on the Zilla Parishad.

87. Power to acquire, hold & dispose of property- (1) A Zilla Parishad shall have the power to acquire, hold or dispose of property and to enter into contracts:

Provided that in all cases of acquisition of disposal of immovable property, the Zilla Parishad shall obtain the previous approval of the Government.

(2) All roads, buildings or other works constructed by a Zilla Parishad with its own funds shall vest in it.
(3) The Government may allocate to a Zilla Parishad any Public property situated within its jurisdiction, and there upon, such property shall vest in and come under the control of the Zilla Parishad.

(4) Where a Zilla Parishad requires land to carry out any of the purposes of this Act, it may negotiate with the person or persons having interest in the said land, and if it fails to reach an agreement, it may make an application to the Deputy Commissioner for the acquisitions of the land and the Deputy Commissioner may, if he is satisfied that the land is required for a public purpose, take steps to acquire the land under the provisions of the Land Acquisition Act, and such land shall, on acquisition, vest in the Zilla Parishad.

88. Power to divert, discontinue & close roads - The Zilla Parishad may, by notification, turn, divert, discontinue or permanently close any road, which is under the control and administration of, or is vested in, the Zilla Parishad.

89. General Powers of Zilla Parishad- (1) The Zilla Parishad shall have powers to do all acts necessary for or incident to, the carrying out of the functions entrusted or delegated to it and, in particular, and without prejudice to the foregoing powers, to exercise all powers specified under this Act.

(2) Subject to the general or special orders of the Government, a Zilla Parishad may

(a) Incur expenditure on education or medical relief outside its jurisdiction;

(b) Provide for carrying out any work or measure likely to promote the health, safely, education, comfort, convenience, social or economic or cultural well being of the inhabitants of the district.

(c) contribute association at All India, State or Inter State Level concerned with the promotion of local self Government and to exhibition, seminar and conference within the District related to the activities of Gaon Panchayats, Anchalik Panchayat and Zilla Parishad, and

(d) render financial or other assistance to any person for carrying on in the District any activity which is related to any of the functions of the State.
90. Functions & Powers of Zilla Parishad- (1) It shall be the function of a Zilla Parishad to prepare plans for economic development and social justice of the District and ensure the Co-ordinated implementation of such plan in respect of matters including those enumerated below:

(1) **Agricultural:**
   (i) promotion of measures to increase agricultural production and to popularizes the use of improvement agricultural implementation and the adoption of improvement agricultural practices;
   (ii) opening and maintenance of agricultural farms and marketing agencies/Infrastructure;
   (iii) establishment and maintenance of godowns and cold storages;
   (iv) conducting agricultural fairs and exhibitions;
   (v) management of agricultural and horticultural extension of training centres;
   (vi) training of farmers;

(vii) land improvements and soil conservation;

(2) **Irrigation, ground water resources and watershed development**-
   (i) construction, renovation, maintenance of minor irrigation works and lift irrigation;
   (ii) providing for the timely and equitable distribution and full use of water under irrigation schemes under the control of the Zilla Parishad;
   (iii) development of ground water resources;
   (iv) installation of pump sets;
   (v) watershed development programme

(3) **Horticulture:**
   (i) rural parks and gardens;
   (ii) cultivation of fruits and vegetable;
   (iii) farms.

(4) **Statistics**-
   (i) Publication of statistical and other information relating to activities of Gaon Panchayats, Anchalik Panchayat and Zilla Parishad;
(ii) co-ordination and use of statistics and other information required for the activities of the Gaon Panchayats, Anchalik Panchayats and Zilla Parishad;

(iii) periodical supervision and evaluation of Project and programme entrusted to the Anchalik Panchayats and Zilla Parishad.

(5) Rural Electrification:
Assist in implementation and maintenance of rural electrification schemes.

(6) Soil Conservation:
(i) soil conservation measures;
(ii) land reclamation and land development works.

(7) Marketing:
(i) development of regulated markets and marketing yards:
(ii) grading and quality control of agriculture products.

(8) Social Forestry:
(i) organize campaign for free planning;
(ii) planning and maintenance of trees.

(9) Animal Husbandry and Dairying-
(i) establishment of veterinary hospitals and dispensaries;
(ii) setting up of mobile diagnostic and clinical laboratories;
(iii) breeding farms for cows and pigs;
(iv) poultry frames, duck farms and goat farms;
(v) common cold storage facilities for dairying, poultry and fishery products;
(vi) fodder development programmes;
(vii) promotion of dairy farming, poultry and piggery;
(viii) prevention of epidemics and contagious diseases.

(10) Minor Forest Produce and Fuel and Fodder-
(i) promotion of social and farm forestry, fuel plantation and fodder development;
(ii) management of minor forest products of the forests raised in community land;
(iii) development of wasteland.

(11) Fisheries-
(i) fish seed production and distribution;
(ii) development of Fisheries in private and community tanks;
(iii) development of island fisheries;
(iv) fish curing and drying;
(v) assistance to traditional fishing;
(vi) organizing fish marketing co-operatives;
(vii) welfare schemes for the uplift and development of fishermen.

(12) HOUSEHOLD AND SMALL SCALE INDUSTRIES INCLUDING FOOD PROCESSING-
(i) identification of traditional skills in the locality and development household industries;
(ii) assistance of raw material requirement so as to ensure timely supply;
(iii) design and production to suit the changing consumer demand;
(iv) organization of training programme for craftsmen and artisans;
(v) liaison to tap bank credit for tis programme;
(vi) popularizing and marketing of finished products;
(vii) industrial estates;
(viii) organizing khadi, handloom handicraft and village and cottage industries.

(13) RURAL ROADS AND INLAND WATERWAYS-
(i) construction and maintenance of roads other than National and State Highways;
(ii) bridges and culvert coming under roads other than National and State Highways;
(iii) construction and maintenance of office building of the Zilla Parishad;
(iv) identification of major link roads connecting markets, educational institutions, health centers;
(v) organizing voluntary surrender of land for new roads and widening of existing road.

(14) HEALTH AND HYGIENE:
(i) establishment and maintenance of hospitals, primary health centers and dispensaries except Civil Hospital, Medical College Hospital T.B. Sanitarium, Leprosy Hospitals and Mental Hospitals;
(ii) implementation of immunization and vaccination programme;
(iii) health education activities;
(iv) maternity and child health activities;
(v) family welfare activities;
(vi) organizing health camps with Anchalik and Gaon Panchayats;
(vii) measure against environment pollution.

(15) RURAL HOUSING-
(i) identification of houseless families;
(ii) implementation of house building programme in the district;
(iii) popularizing low cost housing.

(16) EDUCATION-
(i) promotion of educational activities including the establishment and maintenance of primary and secondary schools;
(ii) planning of programmes for Adult Education and library facilities;
(iii) extension work of propagation of science and technology to rural areas;
(iv) survey and evaluation of educational activities;
(v) establishment and maintenance of general hostels, ashrams, schools and orphanages.

(17) SOCIAL WELFARE AND WELFARE OF WEAKER SECTIONS:
(i) extension of educational facilities to the Scheduled Castes, Scheduled Tribes and Backward Classes by giving scholarships, stipends, boarding, grants and other grants for the purpose of books and other accessories;
(ii) managing hostels for the benefit of Scheduled Castes and Scheduled Tribes;
(iii) organizing nursery schools, Balawadis High Schools and Libraries to eradicate illiteracy and impart general education;
(iv) conduct of model welfare centre and craft centers to train Scheduled Castes and Scheduled Tribes in cottage and rural industries;
(v) managing residential basic schools for Scheduled Castes and Scheduled Tribes;
(vi) providing facilities for marketing of goods produce by members of the Scheduled Castes and Scheduled Tribes;
(vii) organizing co-operative societies of Scheduled Castes and Scheduled Tribes;
(viii) other welfare schemes for the uplift and development of Scheduled Castes and Scheduled Tribes.

(18) **PROVERTY ALLEVIATION PROGRAMME:**
(i) planning supervision, monitoring and implementation of poverty alleviation programme.

(19) **SOCIAL REFORM ACTIVITIES:**
(i) women’s organization and welfare;
(ii) local vagrancy relief;
(iii) children’s organization and welfare;
(iv) maintenance of Social Welfare Institutions such as Poor Home, Orphanages, Rescue Shelters;
(v) sanctioning and distributing of pension for widows, old and physically disabled destitute and allowances for unemployed and couples of inter-caste marriages in which one party is member of a Scheduled Castes or Scheduled Tribes;
(vi) control of fire out breaks;
(vii) campaign against superstitions, casteism, untouchabilities, alcoholism, expensive marriages, social functions, dowry and conspicuous consumption;
(viii) encouraging community marriages and inter-caste marriages;
(ix) vigilance against economic offences such as smuggling, tax evasion, food adulteration;
(x) assistance for developing land assigned to landless laborers;
(xi) identify, free and rehabilitate bonded laborers;
(xii) organize, cultural and recreation activities;
(xiii) encouragement of sports and games;
(xiv) give new form and social content to traditional festivals; and
(xv) verification of weights and measures in (shopping) establishment.

(20) **PROMOTION OF THRIFT AND SAVINGS THROUGH:**
(a) promotion of saving habits;
(b) small saving campaign;
(c) fight against illegal money lending practices and rural indebtedness.
(2) In addition, the Zilla Parishad may
(a) manage or maintain any work or public utility or any institution vested in it or under its control and management:
(b) acquire and maintain village hats and markets;
(c) make grants to Anchalik Panchayat and Gaon Panchayats;
(d) co-ordinate and integrate the development plans and schemes prepared by Anchalik Panchayat in the district;
(e) adopt measures for the relief to the people in distress;
(f) examine and sanction the budget estimates of Anchalik Panchayats in the district;
(g) undertake or executive any schemes extending to more than one Block;
(h) take over the maintenance and control of any rural bridge, tank, ghat, well, channel or drain belonging to private owner or any other authority on such terms as may be agreed upon.

(4) The Zilla Parishad may be vested by the State Government with such power under any Act as the Government may deem fit.

(5) The Zilla Parishad of two or more adjacent districts may jointly undertake and execute any development schemes on such terms and conditions as may be mutually agreed upon.

91. Zilla Parishad Fund-There shall be for every Zilla Parishad a fund called the Zilla Parishad fund and the following shall form part of or be paid into the Zilla Parishad Fund, namely:

(i) the amount transferred to the Zilla Parishad Fund by appropriation form out of the consolidated fund of the State;
(ii) all grants, assignments, loans, and contributions made by the Government;
(iii) all fees and penalties paid to or levied by or on behalf of the Zilla Parishad under this Act and all fines imposed under this Act;
(iv) all rents from land or other properties of the Zilla Parishad;
(v) all interests, profits and other money acquired by gifts, grants, assignments or transfers from private individual or institutions;
(vi) all proceeds of land, securities and other properties sold by the Zilla Parishad;
(vii) all sums received by or on behalf of the Zilla Parishad by virtue of this Act:

Provided that sums received by way of endowments for any specific purpose shall not form part of or be paid into the Zilla Parishad Fund.

**92. Custody & Investment of ZP Fund** - (1) The amounts at the credit of the fund shall be held in a current accounts with the nearest branch of State Bank of India or any other Nationalized Bank or Assam Co-operative Apex Bank.

(2) It shall be lawful for Zilla Parishad to deposit at interest, with the approval of the Government with the State Bank of India or any other Nationalized Bank or Co-operative Apex Bank in the State any surplus fund in the hands which may not be required for current charges and with like sanction to invest such fund in securities of the Government of India or the State Government or in such other securities as the Government may, from time to time approve in this behalf and to very such investment for dispute of such securities with like sanction.

**93. Application of ZP Fund & Property** - (1) Subject to the provisions of this Act and the rules made there under and such general or special orders as the Government may make, all property owned by or vested in the Zilla Parishad under this Act and all funds received by it and all sums accruing to it under the provisions of this Act or any other law for the time being in force, shall be applied for the purpose specified in section 90 and section 92 (2) and for all other purposes for which by or under this Act or any other law for the time being in force, powers are conferred or duties are imposed upon the Zilla Parishad.

Provided that no expenditure shall be incurred out of the Zilla Parishad Fund unless provision thereof has been made in the budget or funds are obtained by re-appropriation duly approved, except in such cases as may be prescribed by the Government:
Provided further that not less than twenty percent of the funds meant for welfare activities shall be utilized for the welfare of the Scheduled Castes and Scheduled Tribes.

(2) The Zilla Parishad fund and all property held or vested in the Zilla Parishad under this Act shall be applied, subject to the provisions of this Act for the payment of

(a) allowances to the President and Vice-President and traveling and daily allowances to the President and the Vice-President for tour within or outside the district and traveling and daily allowances to the members of the Zilla Parishad or any Committee thereof, subject to such rules as may be made in this behalf by the Government.

(b) the salaries and allowances, pension and gratuity etc. of its officers and employees other than those whose salaries and allowances are paid from the consolidated fund of the State,

(c) for the purpose specified in the Act,

(d) any amounts falling due on any loans contracted by the Zilla Parishad,

(e) all other purposes for which by or under this Act or the rules and regulations made there under, any other law for the time being in force, powers are conferred or duties are imposed upon the Zilla Parishad;

(f) with the previous sanction of the Government, for any other purpose for which the application of such property or fund is necessary in public interest:

Provided that any amount granted to the Zilla Parishad by the Government or any person or local authority for any specific work or purpose shall be applied exclusively for such work or purpose and in accordance with such instruction as the Government may specify either generally or specially in this behalf.

94. Rent & Fees- Save as otherwise provided in this Act and subject to the regulations made in this behalf, a Zilla Parishad may charge fee for any license or permission issued by it under this Act and the rules made there under and levy rent and fee for the occupation or use of land or other property placed under its control or vested in it or maintained out of the Zilla Parishad Fund.
95. Taxation— (1) Subject to such maximum rate, as the Government may prescribed, a Zilla Parishad may—

(a) levy tolls in respect of any ferry establishment by it under its management;
(b) levy the following fees and rates, namely
(i) fees on the registration of boat or vehicle,
(ii) a fee for providing sanitary arrangement at such places of worship or pilgrimage, fairs and melas within its jurisdiction as may be specified by the Govt. of notification.
(iii) a fee for license for fair or mela.
(iv) a lighting rate where arrangement for lighting public streets and places is made by the Zilla Parishad within its jurisdiction and
(v) water rate, where arrangement for the supply of water for drinking, irrigation or any other purpose is made by the Zilla Parishad within its jurisdiction.

(2) The Zilla Parishad shall not undertake registration of any vehicle or levy fee therefore and shall not provide sanitary arrangement at places or worship or pilgrimage, fairs and melas within its jurisdiction or levy fee therefore if such vehicle had already been registered by any other authority under any law for the time being in force or if such provision for sanitary arrangements has already been made by any other local authority.

(3) The scale of tolls, fees and rates and the terms and conditions for the imposition thereof, shall be such as may be provided by bye-laws. Such bye-laws may provide for exemption from all or any of the tolls, fees or rates in any class or cases.

96. Budget of ZP— (1) Every Zilla Parishad shall, at such time in such manner as may be prescribed, prepare in each year in budget of its estimated receipt and disbursements for the following year and submit it to the Government though the Director of Panchayat and Rural Development, Assam.

(2) The Government may within such time as may be prescribed either approve the budget or return it to the Zilla Parishad for such modifications as it may direct. On
such modifications being made, the budget shall be re-submitted within such time as may
be prescribed for approval of the Government.

If the approval of the Government is not received by the Zilla Parishad within
thirty days from the date of submission or re-submission, as the case may be the budget
shall be deemed to be approved by the Government.

(3) No expenditure shall be incurred unless the budget is approved by the
Government.

(4) The Zilla Prishad may prepare in each year a supplementary estimate
providing any modification of its budget and may submit it to the Government for
approval within such time and in such manner as may be prescribed.

97. Accounts - A Zilla Parishad shall keep such accounts in such a manner as
may be prescribed by the Government.

98. Audit- (1) The audit of the accounts of the Zilla Parishad shall be carried out
by the authority as may be prescribed by the Government and a copy of the audit note
shall be forwarded to the Zilla Parishad within one month of completion of the audit.

(2) On receipt of the audit report referred to in such section (1) the Zilaa Parishad
shall either remedy any defects or irregularity which have been pointed out in the audit
and send to the Government within three months or intimation of its having done so or
shall, within the said period, supply any further explanation to the prescribed authority in
regard to such defects or irregularities as it may wish tom give.

99. Power to raise loans and forming of a Sinking funds- A Zilla Parishad may, with
the previous sanction of the Government and subject to the conditions imposed by it from
time to time, raise loans for the execution of any work or for the purpose of carrying out
any of the provisions of this Act and form a sinking fund for the payment of such loan.

100. Prohibition of expenditure not covered by the budget- Except an hereinafter
provided, payment of any sum shall be made out of the Zilla Parishad Fund unless the
expenditure of the same is covered by a budget grant except in the following cases,
namely-

(a) refund of moneys which the Zilla Parishad is authorized to make under this
Act or the Rules and regulations made thereunder;
(b) payment of moneys belonging to the contractors or other persons held in deposit and of moneys credited to the Zilla Parishad fund by mistake;
(c) sums which the Zilla Parishad is required or empowered by this Act to pay by way of compensation;
(d) every sum payable
   (i) under this Act by order of the Government;
   (ii) under a decree or order of a Civil Court, and
   (iii) under a compromise of any suit or other legal proceedings, or claim.

101. Government’s power to place other Property with Zilla Parishad- It shall be lawful for the Government from time to time to direct, by notification that any, road, bridge, channel, building or other property, movable or immovable or which is vested in the Government and which is situated in the district, shall with the consent of the Zilla Parishad, and subject to such exceptions and conditions as the Government may make and impose, be placed under the control and administration of the Zilla Parishad for the purpose of the Act and thereupon such road, channel, building, bridge and other property shall be under the control and administration of the Zilla Parishad, subject to all exceptions and conditions so made or imposed and to all charges and liabilities affecting the same:

Provided that the Government by notification may resume any property placed under the control of a Zilla Parishad under sub-section (1) on such terms as the Government may determine.

102. Staff of ZP- (1) The Government shall appoint an officer not below the rank of the Addl. Deputy Commissioner of a district as Chief Executive Officer of the Zilla Parishad.

   (2) The Government shall also appoint a Chief Accounts Officer and a Chief Planning Officer for each Zilla Parishad.

   (3) The Government shall post from time to time to work under every Zilla Parishad, such number of other officers of the State Government (including any officer appointed to such services from amongst person employed by existing local authorities) as the Government consider necessary.
(4) Notwithstanding anything contained in this Act or any other law for the time being in force, the Government or any other officer or other authority authorized by it in this behalf shall have powers to effect transfer of the officers so posted either within the district or from one district to another district.

(5) Under every Zilla Parishad there shall be such number of Grade-III and Grade-IV staff including technical staff as per staffing pattern prescribed by the Government. The Class-I of the Zilla Parishad shall be appointed/deputed by Government as per Section 140 (1) In respect of the provincial zed Panchayat employees the Director of Panchayat and Rural Development shall be the appointing authority.

(6) Notwithstanding anything contained in this Act or any other law for the time being in force, the Director of Panchayat and Rural Development, Assam have powers to effect transfer of the provincialised staff so appointed either within the district or from one district to another district.

(7) The staff as under sub-clause (4) (a) and (b) in position in the Mahkuma Parishads comprising the district immediately prior to the enactment of this Act shall be absorbed in the Zilla Parishad concerned.

(8) The Government may, from the specified date constitute such services for each Zilla Parishad as may be prescribed.

103. Functions of CEO & Other Officers of ZP-  (1) Save as otherwise expressly provided by or under this Act, the Chief Executive Officer shall

(a) carryout the policies and directions of the Zilla Parishad and take necessary measures for the speedy execution of all works and development schemes of Zilla Parishad.
(b) discharge the duties imposed upon him, by or under this Act, or the rules and regulations made there under;
(c) supervise works of the officers and officials of the Zilla Parishad under the general Superintendence of the President of the Zilla Parishad and under such rules as may be prescribed;
(d) have custody of all papers and documents relating to Zilla Parishad, and
(e) draw and disburse money out of the District Rural Development funds and exercise such other powers and perform such other functions as may be prescribed.

(2) The Chief Executive Officer shall be the Ex-officio Secretary of the Zilla Parishad and may take part in the discussion but shall not have right to move any resolution or to vote. If in the opinion of the Chief Executive Officer any proposal before the Zilla Parishad is violative of or inconsistent with the provision of this Act or any other law or the rules or or order made there under, it shall be his duty to bring the same to the notice of the Zilla Parishad.

(3) The Chief Accounts Officer shall advise the Zilla Parishad in matters of financial policy and shall be responsible for all matters relating to the accounts of the Zilla Parishad including preparation of annual accounts and the budget.

(4) The Chief Accounts Officer shall ensure that no expenditure is incurred except under proper sanction and in accordance with this Act and the rules and regulations there under and shall disallow any expenditure not warranted by the Act or rules and Regulations or for which no provision is made in the budget.

(5) The Chief Planning Officer shall advise the Zilla Parishad in matters of plan formulation and shall be responsible for all matters relating to planning of the Zilla Parishad including the preparation of the plan of economic development and social justice and annual plan for the district.

104. Right to requisition records. - (1) Every person in possession of money, accounts, records or other property pertaining to a Gaon Panchayat or Anchalik Panchayat or Zilla Parishad shall on the requisition in writing of the Chief Executive Officer for this purpose, forthwith handover such money, or deliver up such accounts, records or other property to the Chief Executive Officer or the person authorized in the requisition, to receive the same.

(2) The Chief Executive Officer may also take steps to recover any money due by such person in the same manner and subject to the same provisions as in the relevant Land Revenue Act for the recovery of the arrear of land revenue from defaulters, and for the purpose of recovering the accounts, records or other property, pertaining to the Gaon Panchayat or Anchalik Panchayat or Zilla Parishad may issue a search warrant
and exercise all such powers with respect thereto as may lawfully be exercised by a Magistrate under the provisions of Chapter-VII of the Code of Criminal Procedure (Central Act-2 of 1974).

(3) Every person knowing where any money, accounts, records or other property pertaining to a Gaon Panchayat or a Anchalik Panchayat or Zilla Parishad are concerned, shall be bound to give information of the same to the Chief Executive Officer.

(4) An appeal shall be from an order of the Chief Executive Officer under this Section to the Government.

CHAPTER-VII

SETTLEMENT OF HATS, GHATS, FERRY, ETC., & DISTRIBUTION OF PROCEEDS & MAINTENANCE & REGULATION THEREOF.

105. Settlement of Hats by Anchalik Panchayat- (1) All Hats within the territorial jurisdiction of Anchalik Panchayat shall be settled in the manner prescribed for a period coinciding with and not exceeding one Panchayat financial year by inviting tenders at the office of the Anchalik Panchayat by its President.

(2) Detailed procedure for inviting and submission of such tenders shall be such as may be prescribed.

(3) The powers of examination and final acceptance of such tenders shall be vested in the Standing Committee referred to in Section 52 (1) (a).

(4) All settlement made under sub-section (3) shall be subject to the confirmation of the Zilla Parishad;

Provided that in case of any dispute, the Anchalik Panchayt may refer such case to the Government and the aggrieved party may appeal to Government whose decision in this regard shall be final.

(5) Failure to settle any Hat for want of adequate value, the Anchalik Panchayat, as may by decided by the Zilla Parishad, may be entrusted with the direct management of such Hat by the Anchalik Panchayat.

(6) All sale proceeds of hats shall be deposited in the Anchalik Panchayat fund and distributed in the manner hereinafter prescribed:
(a) an amounts equivalent to twenty percent of the total sale proceeds of Hats, shall be made over to the Zilla Parishad funds, and
(b) an amount equivalent to forty percent of the sale proceeds of Hats shall be equally distributed to all the Gaon Panchayats under the Anchalik Panchayat and remaining forty percent retained in the Anchalik Panchayat Fund:
Provided that amount due if any, on account of annual installment for repayment of the loan with interest incurred by the erstwhile Mahkuma Parishad, Anchalik Panchayat and Gaon Panchayat for improvement of hats falling within the jurisdiction of the Anchalik Panchayat and Gaon Panchayat concerned shall be paid out of the forty percent share of sale proceeds of hats made over to Anchalik Panchayat or Gaon Panchayat as the case may be.

106. Settlement of Public Ferries and distribution of sale proceeds thereof-
(1) All Public Ferries, other than Government ferries within the territorial jurisdiction of the Anchalik Panchayat shall be settled in the manner prescribed for a period coinciding with and not exceeding one Panchayat financial year by inviting tenders at the office of the Anchalik Panchayat by its President.
(2) Detailed proceedings for inviting and submission of such tenders shall be such as may be prescribed by the Government.
(3) The powers of examination and final acceptance of such tenders shall be vested in the Standing Committee as under Section 42 (1) (a)
(4) All settlement made under sub-section (3) shall be subject to the confirmation of the Zilla Parishad.
Provided that in case of any dispute the Anchalik Panchayat may refer such cases to the Government and the aggrieved party may appeal to Government whose decision in this regard shall be final:
Provided further that as and when deemed necessary, the Government may intervene in the matter of a particular settlement and its decision in this regard shall be final:
Provided further that the State Government may issue order to Anchalik Panchayat for the settlement of a public ferry falling within the jurisdiction of more than one Anchalik Panchayat or Zilla Panchayat.

(5) All sale proceeds of public ferry shall be deposited in the Anchalik Panchayat Fund and there under the proceeds of inter Anchalik Panchayat public ferry, if there be any, shall be equitably distributed to the Anchalik Panchayat concerned and thereafter the proceeds remaining in an Anchalik Panchayat Fund shall be distributed in the manner hereinafter provided.

(a) an amount equivalent to twenty percent of the sale proceeds of public ferry shall be made over to the Zilla Parishad Fund;

(b) an amount equivalent to forty percent of the sale proceeds of public ferries shall be retained in the Anchalik Panchayat Fund:

Provided that the Anchalik Panchayat shall meet all expenses, if there be any, for maintenance and improvement of the public ferries from out of the forty percent share of sale proceeds of public ferries received by it:

Provided further that if any Anchalik Panchayat fails to make improvement of or neglect to maintain the portion of the inter-Anchalik Panchayat Public ferry falling within the jurisdiction of the Anchalik Panchayat such expenditure incurred for maintenance and improvement shall be deducted from the share of the defaulting Anchalik Panchayat.

(c) An amount equivalent to forty percent of the sale proceeds of public ferries shall be equally distributed among all the Gaon Panchayats falling within the jurisdiction of the Anchalik Panchayat.

(d) The sale of all public ferries falling within two or more Anchalik Panchayats shall be conducted by the Anchalik Panchayats by rotation every year. In case of dispute between two Anchalik Panchayats the matter shall be referred to the Zilla Parishad/Government, whose decision shall be final.

107. Settlement of private hat, ghat and fisheries etc. by the Gaon Panchayat-
The powers of settlement of private hats, ghats and fisheries etc. under the jurisdiction of
the Gaon Panchayat shall be vested in the Standing Committee as under sub-section (1) (i) of Section-22.

108. Transfer of Government fisheries to the Gaon Panchayat & Anchalik Panchayat- (1) Notwithstanding anything in any law for the time being in force, the State Government shall transfer such Government Fishery which has fetched an income of rupees twenty-five thousand or less in a year to the Gaon Panchayat within the jurisdiction of which the fishery is situated:

Provided that a transfer under this sub-section shall be given effect from the next following year of such income.

(2) The Government shall transfer Government Fisheries whose annual sale value is more than rupees Twenty-five thousand and less than rupees one lakh with power of their control and administration to the Anchalik Panchayat with the jurisdiction of which such fisheries are situated.

109. Settlement of Fisheries and distribution of proceed thereof- (1) Save as otherwise provided in this Act or rules frame there under, all fisheries of an Anchalik Panchayat shall be settled by the Anchalik Panchayat in the manner prescribed for a period coinciding with or not exceeding one Panchayat financial year by inviting tender at the office of the Anchalik Panchayat by its President.

(2) Detailed procedure for inviting and submission of such tenders shall be such as may be prescribed.

(3) The powers of examination and final acceptance of such tender shall be vested in the Standing Committee referred to in Section-52 (i) (a)

(4) All Settlement made under sub-section (3) shall be subject to the confirmation of the Zilla Parishad.

Provided that in case of any dispute, the Anchalik Panchayat may refer such cases to the Government and the aggrieved party may appeal before Government whose decision in this regard shall be final:

Provided further that as and when deemed necessary, the Government may intervene in the matter of a particular settlement and its decision in this regard shall be final.
(5) All sale proceeds of public fisheries shall be deposited in the Anchalik Panchayat fund and shall be distributed in the manner hereinafter provided.

(a) Twenty percent of the total sale proceeds of the Anchalik Panchayat fisheries shall be made over to the Zilla Parishad fund.
(b) Forty percent of the total sale proceeds of the Anchalik Panchayat fisheries shall be retained with the Anchalik Panchayat Fund.
(c) Forty percent of the total sale proceeds of Anchalik Panchayat fisheries shall be distributed equally among the Gaon Panchayats falling within the jurisdiction of the Anchalik Panchayat.

(6) The Hats, Ferries and Fisheries falling under any Anchalik Panchayat within the jurisdiction of Zilla Parishad, the yearly sale value of which is more than rupees one lakh and less than three lakhs shall be settled by the Zilla Parishad concerned for a period coinciding with and not exceeding one Panchayat Financial year as under Sections 105, 106 and 109 in the manner prescribed. The powers of examination and final acceptance of such tenders shall be vested in the Standing Committee as under Section 81 (1) (a). The Distribution of sale proceeds shall be in the manner as prescribed in the following sections.

110. Hats situated in the area excluded from a Gaon Panchayat and included in Town Committees or Municipality- (1) Notwithstanding anything contained in the Assam Municipal Act, 1956 the sale proceeds of any hat situated in the area which has been excluded after commencement of this Act from the territorial jurisdiction of the Gaon Panchayat and included in the territorial jurisdiction of the Town Committee or Municipality, shall be equally apportioned by the State Government for three succeeding years following the year of such transfer of the area.

(2) For any loan incurred by a local authority for improvement of a hat situated in the area which has been excluded from the territorial jurisdiction of Town Committee or Municipality, the liability or repayment of such loan with interest, shall be transferred to such Town Committee or Municipality, under order of the Government.
CHAPTER-VIII
DISQUALIFICATION OF THE PRESIDENT, VICE-PRESIDENT & MEMBER OF ZILLAPARISHAD, ANCHALIK PANCHAYATAND GAON PANCHAYAT.

111 Disqualification - No Person shall be elected or co-opted and remain as President, Vice-President or Member of Zilla Parishad, Anchalik Panchayat and Gaon Panchayat if he or she

(a) has been convicted of an offence involving moral turpitude or ordered to give security for good behavior under Section 110 of the Code of Criminal Procedure, 1973, unless a period of four years has lapsed on the date fixed for holding election from the date of his release in case of a sentence or imprisonment and in case of sentence other than imprisonment from the date of concoction; or

(b) has been dismissed from Government service for commission of act involving moral turpitude unless a period of, five years has clasped on the date fixed for holding election from the date of his dismissal; or

(c) applies to be declared as an uncertified bankrupt or undischarged insolvent;

(d) has been proclaimed a tout under the Legal Practitioners Acts; or

(e) holds any service of profit under Government (or any educational institution recognized and receiving grant from the Government or holds remunerated office under Zilla Parishad, Anchalik Panchayat and Gaon Panchayat or holds any contract under any of the aforesaid bodies or under the Government; or

(f) has been during the four years immediately preceding the date of election convicted of an offence punishable under Section 135, or clause (a) or subsection (2) of section 136 of the Representation of Peoples Act, 1951 or has been found by a component authority to have resorted to corrupt practice resulting in setting aside of his election to any local body or to any legislature in India, or

(g) has been a defaulter of payment of any rate, tax, sees or fee imposed under the provisions of this Act and the Rules framed there under or of any loan of co-operative society;

(h) if any question arises as to whether a member of Panchayat body at any level become subject to any of the disqualifications under this section, the question
shall be referred for decision of such authority and in such manner as the Government may by law provide;

   (i) if a person who is chosen as a member of a Panchayat at is or becomes member of the House of the People, the State Legislative Assembly or is or becomes a Municipal Councilor or a Councilor of a Municipal Corporation or a member of a Town Committee, then within fifteen ways from the date of commencement of the term or office of a member of the House of People, the State Legislative Assembly or of a Municipal Corporation or Councilor of Municipality or member of Town Committee, his seat in the Panchayat shall become vacant unless he has previously resigned his seat in the House of People, the State Legislative Assembly of the Municipality or the Municipal Corporation or the town committee as the case may be;

   (j) no person shall be disqualified on the ground that he is less than twenty five years of age, if he has attained the age of twenty one years.

CHAPTER-IX
GENERAL POWERS OF INSTITUTION SUPERVISION AND CONTROL OF STATE GOVERNMENT

112. General Powers of Govt - (1) The Officers as are empowered by the Government in this behalf shall have general powers of inspection, supervision, over the performance of the administrative duties of a Zilla Parishad, Anchalik Panchayat or Gaon Panchayat and without prejudice to the generality of the foregoing powers may:

   (a) enter into and inspect any immovable property in the occupation or control or any work in progress under the direction of a Zilla Parishad, Anchalik Panchayat or Gaon Panchayat;

   (b) call for and inspect any document which may, for the purpose of this Act, be in the possession or control of a Zilla Parishad, Anchalik Panchayat or Gaon Panchayat;

   (c) require, by an order, in writing a Zilla Parishad, Anchalik Panchayat or Gaon Panchayat to furnish such statements, accounts reports, proceedings as they think it;
(d) give such a vice in writing in respect of the aim is native works, duties and proceedings as they think necessary, also are that all proceedings of a Zilla Parishad, Anchalik Panchayat or Gaon Panchayat are in conformity with law and annul any proceedings which is considered not to be in conformity with law and may do all things necessary to secure such conformity;

(e) institute an enquiry in respect of any matter relating to a Zilla Parishad, Anchalik Panchayat or Gaon Panchayat and rectify an act or commission.

CHAPTER-X

CONSTITUTION OF FINANCE COMMISSION AND STATE ELECTION COMMISSION FOR PANCHAYAT BODIES.

113. Finance Commission- (1) the State Government shall as soon as may be, within one year from the date of commencement of the Constitution (seventy-third amendment) Act, 1992 and thereafter at the expiration of every fifth year constitute a Finance Commission to review the financial position of the Panchayats and to make recommendations to the Governor as to

(a) the principals which should govern

(i) the distribution between the State and the Panchayats net proceeds of the taxes, duties, tolls and fees livable by the State which may be divided between them and allocation between Panchayats at all levels of their respective sale of such proceeds.

(ii) the determination of the taxes, duties, tolls and feeds which may be assigned to or appropriated by the Panchayats.

(iii) the Grants-in-aid to the Panchayats from the consolidated fund of the State.

(b) the measures needed to improve the financial position of the Zilla Parishads, Anchalik Panchayats and Gaon Panchayats.

(c) any other matter referred to the Finance Commission by the Governor in the interest of sound finance of the Panchayats;

(d) The Finance Commission shall consists of a Chairman and two other members to be appointed by the Governor.
(3) The Chairman and the members of the Finance Commission shall possess such qualification and shall be appointed in such manner as may be prescribed by Government.

(4) The Finance Commission shall determine its procedures.

(5) The Chairman or a member of the Finance Commission may resign his office by writing under his hand and addressed to the Chief Secretary to the Government of Assam, but he shall continue in his office until his resignation is accepted by the Government.

(6) The Casual vacancy created by the resignation of the member or Chairman under sub-section (5) or for any other reason, may be filled by fresh appointment and a member or Chairman so appointed shall hold office for the remaining period for which the member or Chairman in whose place he has been appointed would have held office.

(7) The Commission shall have the following powers in the performance of its functions namely

(a) to call for any record from any Officer or authority;
(b) to summon any person to give evidence or produce records; and
(c) such other powers as may be prescribed.

(8) The Governor of the State shall cause every recommendation made by the Finance Commission under this section together with an explanatory memorandum as to the action taken thereon to be laid before the House of the State Legislature.

114. State Panchayat Election Commission- (1) The Superintendence, direction and control of the preparation of electoral roll for, and the conduct of all election to the Panchayat shall be vested in a State Election Commission consisting of a State Election Commissioner to be appointed by the Governor.

(2) The conditions of service and tenure of office of the State Panchayat Election Commissioner shall be such as the Governor may by rule determine, provided that the State Election Commissioner shall not be removed from his office except in like manner and on the like grounds as a judge of the High Court and the conditions of service of the State Panchayat Election Commissioner shall not be varied to his disadvantage after his appointment,
(3) The Government shall when so requested by the State Election Commissioner, make available to the State Election Commissioner such staff as may be necessary for the discharge of the functions conferred on the State Panchayat Election Commissioner under this Act.

(4) The Returning Officers, Assistant Returning Officers, Presiding Officers, Polling Officers and any other officer appointed under this Act and any Police Officers designated for the time being by the State Government for the conduct of the Panchayat Election shall be deemed to be on deputation to the state election commission for the period commencing on and from the date of notification calling for Panchayat election and ending with the date of declaration of the results of the election and accordingly such officers shall during that period be subject to the control, superintendence and discipline of the state election commission.

(5) Subject to the provisions of Constitution of India as amended, the State Legislature may by law, make provision with respect to all matters relating to, or in connection with Election to the Panchayats.

CHAPTER-XI
MISCELLANEOUS:

115. Power over decision of committees - Every Panchayat shall have powers to revise or modify any decision taken by any of its Committees.

116. Power of GP to make Law -(1) A Gaon Panchayat may, subject to the provisions of the Act and the rules made there under and with the previous sanction of the Zilla Parishad, make bye-laws to carry out the purposes of this Act in so far as it relates to its powers and duties.

(2) In particular and without prejudice to the generality of the foregoing powers, a Gaon Panchayat may make such bye-laws as may be required to discharge the function and duties entrusted to under section 19.
(3) in making any bye-laws under sub-section (1) and (2) the Gaon Panchayat may provide that a contravention thereof shall be punishable with such fine as may be prescribed.

(4) Any such bye-laws may also provide that a person contravening the same, shall be required to remedy so far as it lies in his power, the mischief, if any, caused by such contravention.

(5) All bye-laws made under this section shall be subject to the condition or previous publication and such publication shall be in such manner as may be prescribed.

117. Powers of AP to make regulations - (1) An Anchalik Panchayat may, subject to the provisions of this Act and the rules made there under and with the previous sanction of the Government, by notification, make regulations to carry out the purpose of this Act in so far as it relates to its powers and duties.

(2) The regulations made under sub-section (1) shall be subject to the condition of previous publication and such publication shall be made in such manner as may be prescribed.

118. Powers of ZP to make regulations – (1) A Zilla Parishad may subject to the provision of this Act and the rules made there under and with the previous sanction of the Government, by notification, make regulations to carry out the purposes of this Act in so far as it relates to its powers and duties.

(2) The regulations made under sub-section (1) shall be subject to the condition of previous publication and such publication shall be made in such manner as may be prescribed.

119. Govt. power to make model regulations - (1) The Government may subject to the provisions of this Act, the rules made there under and after previous publication of the draft for not less than one month, make model regulations and bye-laws for Gaon Panchayat, Anchalik Panchayat and Zilla Parishad.

(2) A Gaon Panchayat, Anchalik Panchayat or Zilla Parishad may, by resolution adopt the model byelaws or regulations, as the case may be made under sub-section (1), and such bye-laws and regulations shall come into force within the jurisdiction of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad from such date
as the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad, as the case may be may specify in a notice published in the prescribed manner.

120. Govt. power to reconstitute GPs - (1) When on account of the reason that the limits of a Panchayat area is altered, the Government may by order published in the Official Gazette disove such Panchayat, from a date, specified in the order and direct that Gaon Panchayat, Anchalik Panchayat and Zilla Parishad concerned;

(i) be re-constituted for the Panchayat area of which the Gaon Panchayat or of which Anchalik Panchayat or the district of which the Zilla Parishad has been dissolved; or

(ii) be established for a Panchayat area, block or district which has been newly re-constituted.

(2) The member of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad which has been dissolved under sub-section (1) shall vacate their office from the date specified in the order of the Government.

(3) The Gaon Panchayat, Anchalik Panchayat or Zilla Parishad re-constituted or re-established under the provisions of sub-section (1) shall consist of members nominated by the Government and such member shall be persons who are members of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad which has been dissolved under sub-section (1).

(4) The Chairperson of Gaon Panchayat, Anchalik Panchayat or Zilla Parishad shall be elected in the manner provided in this Act.

(5) The term of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad so constituted or established shall be for such period not exceeding six months as the Government may by order specify.

(6) Before the expiry of the term of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad in accordance with the provisions of sub-section (5) a Gaon Panchayat, Anchalik Panchayat or Zilla Parishad shall be constituted in the manner provided by this Act:

Provided that where the reminder of the period for which the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad would have continued is less than six
months, it shall not be necessary to hold an election under this section for constituting a Gaon Panchayat, Anchalik Panchayat or Zilla Parishad for such period.

(7) A Gaon Panchayat, Anchalik Panchayat or Zilla Parishad constituted under sub-section (6) shall continue only for the reminder of the period for which the dissolved Gaon Panchayat, Anchalik Panchayat or Zilla Parishad would have continued had it not been dissolve.

(8) When a Gaon Panchayat, Anchalik Panchayat or Zilla Parishad has been dissolve and reconstituted or re-established under this section so much of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad fund and other property vested in the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad which has been dissolved shall vest that and such portion of the debts and obligations shall be transferred to the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad re-constituted or re-established under this section as the Government may by order in writing direct.

(9) The rights and liabilities of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad which has been dissolved in respect of Civil or Criminal proceedings, contracts agreements and other matters or things arising in and relating to any part of the area subject to the authority of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad re-constituted or re-established shall vest in such Gaon Panchayat, Anchalik Panchayat or Zilla Parishad.

(10) Any appointment notification, notice, tax, order, scheme, licence, permission, rule, regulations or form made, issued, imposed or granted by the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad which has been dissolved in respect of any part of the area subject to the authority of the Gaon Panchayat, Anchalik Panchayat or Zilla Parishad which has been reconstituted or re-established shall be deemed to have been made issued, imposed or granted by such Gaon Panchayat, Anchalik Panchayat or Zilla Parishad unless and unit it is suspended by any appointment, notification, notice, order, scheme, license, permission, rule, regulations or form made, issued imposed or granted by such Gaon Panchayat, Anchalik Panchayat or Zilla Parishad.

(11) If any difficulty arises in giving effect to the provisions of the proceedings sub-section, the Government may by order published in the official Gazette,
as the occasion may require, do anything which appears to it necessary to remove the difficulty.

121. Inquiry into the affairs of the Panchayats by the Government- (1) The Government may, at any time for reason to be recorded, cause an enquiry to be made against any of its officers in regard to any Gaon Panchayat, Anchalik Panchayat or Zilla Parishad on matters concerning it, or any matters respect to which the sanction, approval, consent or orders of the Government is required under this Act.

(2) The Officer holding such inquiry shall have the powers of the Civil Courts under the Code of Civil Procedure, 1908 to take evidence and to compel attendance of witnesses and production of documents for the purpose of inquiry.

122. Direction from Govt.- (1) Notwithstanding anything contained in this Act, it shall be lawful for the Government to issue directions to any Panchayat in matters relating to State and national policies and such directions shall be binding on the Panchayat.

(2) The Government may
(a) call for any record or register or other document in possession or under the control of any Panchayat;
(b) require any Panchayat to furnish return, plan, estimate, statement, accounts or statistics; and
(c) require any Panchayat to furnish any information or report on any matter connected with such Panchayat.

123. Restriction or withdrawal of powers & functions from the Panchayats- (1) Notwithstanding the transfer of any powers, functions and duties in respect of any matter to a Panchayat under this Act, the Government on a proposal from the Panchayat in that behalf of where it is satisfied that by reason of a change in the nature of the matter such as the conversion of a primary health centre into a secondary health centre or conversion of seed multiplication farm into an agricultural research farm or a road becoming a part of a high-way and any other such things, the matter would cease to be a matter in the relevant Panchayat functions list and it is necessary to withdraw from the Panchayat, the powers, functions or duties in respect of such matter may, by notification in official Gazette withdraw such powers, functions and duties with effect from the date specified in
the notification and make such incidental and consequential orders as may be necessary to provide for matters including the taking over of the property, rights and liabilities if any, vested in the Panchayat and of the staff if any, which may have been transferred to the Panchayat as the case may be.

(2) The Government may, by notification in the official Gazette amend or add any activity, programme or scheme covered or mentioned under Section 19, Section 49 and Section 90 and on the issue of such notification, the relevant Panchayat functions list shall be deemed to have amended accordingly. Every such notification shall be placed before the House of State Legislature.

124. Zilla Parishad power of Suspending and executing power, order etc, of the Gaon Panchayat-

(1) If in the opinion of the Zilla Parishad, the execution of any other or resolution of a Gaon Panchayat or any order of any authority or officer of a Gaon Panchayat or the doing anything which is about to be done, is improper or is causing or is likely to cause injury or annoyance to the public or to lead to a breach of peace, it may, by order suspend the execution or prohibit the doing thereof.

(2) When the Zilla Parishad make an order under Sub-Section (1) it shall forthwith forward to the Government and to the Gaon Panchayat effected thereby, a copy of the order with a statement of reasons for making it, and it shall be in the discretion of the Government to confirm or rescind the order and to direct that it shall continue to be in force with or without modification permanently or for such period as it thinks fit:

Provided that no order of the Zilla Parishad passed under this section shall be confirmed, received or modified by the Government without giving the Gaon Panchayat a reasonable opportunity of showing cause against the said order.

125. Dissolution of Panchayat-

(1) If in the opinion of the Government, a Gaon Panchayat, Anchalik Panchayat or Zilla Parishad exceed, or abuses its powers or is not competent to perform or make persistent default in the performance of the duties imposed on it under this Act or any other law for the time being in force, the Government may, by an order published in the official Gazette dissolve such Gaon Panchayat, Anchalik Panchayat or the Zilla Parishad as the case may be.

(2) Before publishing an order under sub-section (1), the Government shall communicate to the Gaon Panchayat or the Anchalik Panchayat or the Zilla
Parishad, as the case may be, the grounds on which it proposes to do so, fixed a reasonable period for the Panchayat concerned to show cause against the proposal and consider its explanation or objection, if any.

(3) When a Gaon Panchayat or an Anchalik Panchayat or a Zilla Parishad is dissolved all the members of the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad shall, from the date specified in the order, vacate their offices as such members;

(4) If a Gaon Panchayat or an Anchalik Panchayat or a Zilla Parishad is dissolve;

(a) all the powers and duties of the Gaon Panchayat or Anchalik Panchayat or Zilla Parishad shall during the period of its dissolution be exercised and performed by such person or persons as the Government may from time to time appoint in this behalf;

(b) all the property vested in the Gaon Panchayat or Anchalik Panchayat or Zilla Parishad shall, during the period of dissolution vest in the Government; and

(c) the persons vacating office on dissolution shall be eligible for re-election.

126. Preparation of Development plans - (1) Every Gaon Panchayat shall prepare every year a development plan and submit it to the Anchalik Panchayat before such date and in such form as may be prescribed by the District Planning Committee as under Section 3 (1).

(2) Every Anchalik Panchayat shall prepare every year a development plan for its area after including the development plans of the Gaon Panchayats and submit it to the Zilla Parishad before such date and in such form as may be prescribed by the District Planning Committee as under Section 3 (1).

(3) Every Zilla Parishad shall prepare every year a development plan of the district after including the development plans of the Anchalik Panchayats and submit it before such date and such form as may be prescribed by the District Planning Committee, to the District Planning Committee, constituted under section 3 (1) of this Act.
127. Constitution of Panchayat election tribunal - (1) The Government shall constitute such Panchayat Election Tribunals as may be necessary, on the recommendation of the High Court to dispose of all direct election petitions challenging elections under this Act. The jurisdiction, powers and functions and the headquarters of the Tribunal shall be decided by the Government in consultation with the High Court, except as provided in section 10 of this Act.

127- A. - Promoting enmity between classes in connection with election.- Any person who is connection with panchayat election promotes or attempts to promote on grounds of religion, race, caste, community or language, feeling of enmity or hatred between different classes shall be punishable with imprisonment for a term which may extend to three years, or with fine to the extent of one thousand rupees or with both.

An offence punishable under this section shall be cognizable and bailable.

127-B. - Prohibition of public meeting on the day proceeding the Election Day and on the Election Day.- Any person who convenes, holds or attends any public meeting in any polling area during the period of forty eight hours ending with the hour fixed for the conclusion of the poll for panchayat election in that polling area shall be punishable with fine which may extend to two hundred and fifty rupees.

An offence punishable under this section shall be cognizable and bailable.

127-C. Disturbances at election meeting.- Any person who at a public meeting of political character held lawfully between the date of issue of notification of panchayat election and date fixed for ending election canvases; acts or incites others to act in a disorderly manner for the purpose of preventing the transaction of the business for which the meeting was called, shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees or with both.

An offence punishable under this section shall be cognizable and bailable.

127 -D. Restriction on the printing of pamphlets posters etc.-No person shall print or publish, or cause to be printed or published, any election pamphlet or poster which does not bear on its face the names and address of the printer and the publisher thereof.

(2) No person shall print or cause to be printed any election pamphlet or poster-
(a) unless a declaration as to the identity of the publisher thereof, signed by him and attested by two persons to whom he is personally known, is delivered by him to the printer in duplicate; and
(b) unless within reasonable time after the printing of the document, one copy of the declaration is sent by printer, together with one copy of the document to the District Returning officer (District Magistrate) of the district where it is printed.

Any person who contravenes any of the provision of subsection (1) and (2) shall be punishable with imprisonment for a term which may extend to six months or with fine which may extend to two hundred rupees or with both.

An offence under this section is cognizable and bailable.

127-E. - Maintenance of secrecy of voting. - Every Officer, Assistant Agent or other person who perform any duty in connection with the recording or counting of votes in panchayat election shall maintain the secrecy of the voting and shall not (except for some purpose authorized by or under any law) communicate to any person any information calculated to violate such secrecy.

Any person who contravenes this provision shall be punishable with imprisonment for a term, which may extend to three months or with fine which may extend to five hundred-rupees or with both.

An offence under this section is cognizable and bailable.

127-F. - Officers etc., at election to act for candidates or influence voting.- Any person who is a Returning Officer or an Assistant Returning Officer or a President or Polling Officer at a Panchayat Election or an Officer or Assistant appointed by the Returning Officer or by the Presiding Officer to perform any duty in connection with a Panchayat Election or a Member or a Police force on duty shall not endeavour-

(i) to persuade any person to give his vote at a Panchayat Election;
(ii) to dissuade any person from giving his vote at a Panchayat Election.
(iii) to influence the voting of any person at a Panchayat election in any manner.

Any person who contravenes these provisions shall be punishable with imprisonment which may extend to six months or with fine, which may extend to two hundred rupees or with both.
An offence punishable under this section shall be cognizable and bailable:

127 -G.- Prohibition of canvassing in or near polling stations.- No person shall, on the date or dates on which poll is taken at any polling station commit any of the following station or at any public or private place within a distance of one hundred meters of the polling Station, namely-

(i) canvassing for votes; or
(ii) soliciting the vote of any elector; or
(iii) persuading any elector not to vote for any particular candidate; or
(iv) persuading any elector not to vote at the election; or
(v) exhibiting any notice or sign, other than an official notice relating to the Panchayat Election.

Any person who contravenes these provisions shall be punishable with fine which may extend to two hundred and fifty rupees.

Any offence punishable under this section shall be cognizable and bailable.

127 -H. - Penalty for disorderly conduct in or near polling stations- (1) No person shall, on the day or dates on which a poll is taken at any polling station

(i) use or operate, within or at the entrance of the polling station or any public or private place in the neighborhood thereof, any apparatus for amplifying or reproducing the human voice, such as a megaphone or a loudspeaker; or
(ii) shout, or other act in a disorderly manner, within or at the time. entrance of the polling station or in public or private place in the neighborhood thereof, so as to cause annoyance to any person visiting ,the polling station for the poll, or so as to interfere with the work of the officers and other person on duty at the polling station.

Any person who contravenes or wilfully aids or abets the contavention of, these provisions shall be punishable with imprisonment which may extend to three months or with fine which may extend to five hundred rupees or with both.
An offence punishable under this section is cognizable and bailable.

(2) If the Presiding Officer of a polling station has reason to believe that any person is committing or has committed an offence punishable under this section he may direct any police officer to arrest such person and thereupon the police officer shall arrest him.

(3) Any police officer may taken such steps, and use such force, as may be reasonably necessary for preventing any contravention of the provisions of this section and may seize any apparatus used for such contraventions.

127-I. - Penalty for misconduct at the polling station - Any person, who, during the hours fixed for the poll at any polling station, shows misconduct or fails to obey the lawful directions of the Presiding Officer, may be removed from the polling station by the Presiding Officer or by any Police Officer on duty or by any, person authorized in this behalf by such Presiding Officer.

The power conferred by the above provision shall not be exercised so as to prevent any elector who is otherwise entitled to vote at a polling station from having an opportunity of voting at that station.

Any person who has been so removed from a polling station, if re-enters the polling station without the permission of the Presiding Officer, he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees or with both.

An offence punishable under this section shall be cognizable and bailable.

127. J. - Penalty for failure to observe procedure for voting.-If any elector to whom a ballot paper has been issued refuse to observe the procedure prescribed for voting, the ballot paper handed over to him shall be liable for cancellation.

127-K.- Penalty for liable hiring or procuring of conveyances at election.- If any person is guilty of any such corrupt practice of illegal hiring or procuring of vehicle for voter at or in connection with the Panchayat Election, he shall be punishable with fine which may extend to one thousand rupees.

The offence punishable under this section is cognizable and bailable.
127 -L- Breaches of official duty in connection with election.- (1) If any, person in official duty in connection with a Panchayat Election to whom this Act applies is without reasonable cause guilty of any act or omission in breach of his official duty, he shall be punishable with fine which may extend to five hundred rupees.

An offence punishable under this section shall be cognizable and bailable.

Provided that no suit or other legal proceedings shall lie against any such person for damages in respect of any such act or omission as aforesaid.

(2) The person to whom this section applies are the Returning Officer, Assistant Returning Officer, Presiding Officer, Polling Officer and any other person appointed to perform any duty in connection with the receipt of nominations or withdrawal of candidature or recording or counting of votes at the Panchayat Election and the expression 'Official duty' shall for the purposes of this section be construed accordingly, but shall not include duties imposed otherwise than by or under Act.

127 -M- Penalty for Government servants for acting as election agent or counting agent. - If any person in the service of the Government acts as an election agent, or a polling agent or a counting agent of a candidate at Panchayat Election, he shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to one thousand rupees or with both.

An offence punishable under this section is cognizable and bailable.

127 -N- Removal of ballot papers from polling station to be an offence. - Any person who at the Panchayat Election fraudulently take or attempts to take a ballot paper out of a polling station, or wilfully aids or abets the doing of any such act, shall be punishable with imprisonment for a term which may extend to one year with fine which may extend to five hundred rupees or with both.

If the Presiding Officer of a polling station has reason to believe that any person is committing or has, committed an offence punishable under this section; such officer may, before such person leaves the polling stations arrest or direct a police officer to arrest such person and may search such person or cause him to be searched by a Police Officer:

Provided that when it is necessary to cause a women to be searched, the search shall be made by another women with strict regard to decency.
Any ballot paper found upon the person arrested on search shall be made over for safe custody to a police officer by the Presiding Officer, or when the search is made by a police shall be kept by such officer in safe custody.

An offence punishable under this section shall be cognizable and bailable.

127-0- Offence of booth capturing. - Whoever commits an offence of booth capturing shall be punishable with imprisonment for a term which shall not be less than six months but which may extend to two years and with fine, and where such offence is committed by a person in the service of the Government he shall be punishable with imprisonment for, a term which shall not be less than one year but which may extend to three years and with fine. Which may extend to one thousand rupees or with both.

An offence punishable under this section is cognizable and non-bailable'.

Explanation- For the purpose of this section "booth capturing" includes among other things, all or any of the following activities, namely

(i) seizure or closure of a polling station or a place fixed for the poll by any person or persons making polling authorities surrender the ballot papers or voting machines and doing of any other act which affect the orderly conduct of election;

(ii) taking possession of a polling station or a place fixed for the poll by any person or persons and allowing only his or their own supporters to exercise their right to vote and prevent others from voting;

(iii) threatening any elector or obstructing or preventing him from going to the polling station or a place fixed for the poll to caste his vote;

(iv) seizure or closure or taking possession of a place for counting of votes by any person or persons making the counting authorities surrender the ballot papers or voting machines and the doing of any thing which affects the orderly counting of votes;

(v) doing by any person in the service of the Government of all or any of the aforesaid activities or aiding or conniving at, any such activities in furtherance of the prospects of the election of a candidate or against the prospects of a candidate.

127-P. - Other offence and penalty therefor. - A person shall be guilty of all election offence, if at the Panchayat Election be-

(i) fraudulantly defaces or fraudulently destroys any nomination papers; or
(ii) fraudulently defaces, destroys or removes any list notice or other documents affixed by or under the authority of a Returning Officer; or

(iii) fraudulently defaces or fraudulently destroys any ballot paper or the official mark on any ballot papers or any declaration of identity or official envelope used in connection with voting ballot; or

(iv) without the authority supplies any ballot paper to any person or receives any ballot paper from any person or is in possession of any ballot papers; or

(v) fraudulently put into any ballot box any thing other than the ballot paper which he is authorised by law to put in; or

(vi) without due authority destroys, takes opens or otherwise interferes with any ballot box or ballot papers then in use for the purposes of the election; or

(vii) fraudulantly or without authority, as the case may be, attempts to do any of the foregoing acts or wilfully aids or abets the doing of any such acts.

Any person guilty of an electoral offence under this section shall-

(a) if he is Returning Officer or Assistant Returning Officer or a Presiding Officer at a polling station or any other officer or Assistant employed on official duty in connection with the Panchayat Election, be punishable with imprisonment for a term which may extend to two years or with fine which may extend, to one thousand rupees or with both;

(b) if he is any other person be punishable with imprisonment for a term which may extend to six months or with fine which may extend to six months of which may extend to two hundred rupees or with both;

(c) for the purpose of this section, a person shall be deemed to be on official duty if his duty is to take part in the conduct of Panchayat Election or part of the election including the counting on votes or to be reasonable after the election for the used ballot paper and the other documents connected with the election, but the expression "Official duty" shall not include duty imposed otherwise by or under this Act.
127-Q. **Trial by competent Court.** - No Court other than that of a Judicial Magistrate of the First Class of the competent jurisdiction shall try any offence under this Act.

127 -R. **Offence to be tried summarily.**- Offence under this Act may be tried summarily in the manner provided for summary trial under the Code of Criminal Procedure, 1973 (Act 2 of 1974).

**Explanation—** For the purposes of the foregoing sections of this Act, the words "cognizable" and "bailable" shall have the meaning respectively assigned to them in the Code of Criminal Procedure, 1973 (Act 20f 1974).

128. **Annual Administrative Report** - (1) A soon as may be after the first day of July in every year and not later than the thirty first day of August every year, the Executive Officer of the Anchalik Panchayat shall place before the Anchalik Panchayat a report of the Anchalik Panchayat during the preceding Panchayat year in such form and with such details as the Government may direct and shall forward the report with the resolution of Anchalik Panchayat at thereon to the Government by the thirtieth of September of every year.

(2) As soon as may be after the first day of July every year, the Chief Executive Officer of the Zilla Parishad shall prepare a report on the Administration of the Zilla Parishad during the preceding Panchayat year in such form and with such detail as the Government may direct and submit the report to the Zilla Parishad.

After approval by the Zilla Parishad it shall be submitted to Government by the thirtieth of September every year.

(3) The report submitted to the Government under sub-section (2) shall together with a memorandum by the Government reviewing the working of the Zilla Parishad be laid before the State Legislature.

129. **Bar to interference by Courts in election matters.**-

Notwithstanding anything contained in this Act:-

(a) the validity of any law relating to the delimitation of constituencies on the allotment of seats to such constituencies, made under Article 243 of the Constitution of India shall not be called in question any court;
(b) no election to any Panchayat shall be called in question except by an election petition presented within sixty days from the date of declaration of election results to the Tribunal constituted under section 127.

130. **Repeal and Saving** - All the Panchayats existing immediately before the commencement of this Act, shall continue till the expiration of their duration as under the Assam Panchayat Raj Act, 1986 unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of the State.

Provided that in case of dissolution by a resolution passed by the Legislative Assembly all the powers and duties of Gaon Panchayats or Anchalik Panchayats shall during the period of such dissolution, be exercised and performed by such officer not below the rank of a Gazatted Officer, as the Government may from time to time appoint in this behalf.

131. **Repeal of previous Act.** - (1) on and from the date on which this Act comes into force, the Assam Panchayati Raj Act 1986 shall be deemed to be repealed:

Provided that

(a) till such time when new Rules are framed before the expiry of one year from the coming into force of 73rd Amendment of the Constitution Act the rules framed under 1986 Act, shall remain valid;

(b) the said repeal shall not effect the validity or invalidity of anything already done under the said enactment;

(c) all rules and bye-laws, notification, orders appointments made, permissions and sanctions granted, taxes, cess, fees, or rates levied, contract entered into, suits instituted and proceedings taken under the Assam Panchayat Raj Act, 1986 and in force immediately before the commencement of this Act shall continue to be in force and so far as they are not inconsistent with this Act, shall be deemed to have been retrospectively made, granted, levied, entered into, instituted and taken under this Act until new provisions are made under this Act;

(d) all assets and liabilities including the funds which are vested in erstwhile Gaon Panchayats, Anchalik Panchayats and Mahkuma Parishads under the provisions of the Assam Panchayati Raj Act, 1986, shall vest in
the Dy, Commissioner or the Sub-divisional Officer as the case may be and shall be held by him in trust until it can be made over to the Gaon Panchayats, Anchalik Panchayats and Zilla Parishads constituted under this Act under the jurisdiction of which the area of the erstwhile Gaon Panchayat, Anchalik Panchayat and the Mahakuma Parishad is included;

(e) notwithstanding the repeal of the Assam Panchayati Raj Act, 1986, any area of taxes, cess, fees and rates which were levied by the Gaon Panchayats, Anchalik Panchayats or the Mahakuma Parishads, under provisions of the Assam Panchayati Raj Act, 1986, or any amount of money on account of fine or otherwise which was due to the Gaon Panchayat, Anchalik Panchayat or Mahakuma Parishad under the Assam Panchayati Raj Act, 1986, shall be recovered by the Gaon Panchayat, Anchalik Panchayat and the Zilla Parishad as the case may be and credited into the respective Panchayat Fund;

(f) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said Act; or

(g) any investigation, legal proceeding or remedy in respect of such right, privilege, obligation, liabilities, forfeiture, or punishment aforesaid and any such investigation legal proceeding or remedy may be instituted, continued or enforced, and any such penalty forfeiture, or punishment may be imposed as if this Act had not been passed.

(2) When a Gaon Panchayat or Anchalik Panchayat or Zilla Parishad is dissolved, all the members of the Gaon Panchayat or Anchalik Panchayat or Zilla Parishad shall from the date of dissolution, vacate their offices as such members;

(3) The persons vacating office on dissolution shall be eligible for re-election or re-nomination.

132. Removal of difficulties - If any difficulty arises in giving effect to the provisions of this Act, the Government may take such necessary action so long as these are not repugnant to the main objectives and provisions of this Act.
(a) The State Government may by notification constitute a standing committee of Legislature to resolve disputes between the district administration and the Zilla Parishad.

133. Vesting in properties etc., of Panchayat bodies on withdrawal of provision of Act.- When the provisions of this Act are withdrawn from any Zilla Parishad or Anchalik Panchayat or Gaon Panchayat area, all the properties, funds and dues, which were vested in such Zilla Parishads, Anchalik Panchayats or Gaon Panchayats, shall be vested in the Dy. Commissioner or the Sub-divisional Officers as the case may be, who shall make such allocation of the properties as he deems fit with the prior approval of the Government.

134. Taking of Oath. - Every person who is elected to be a member of Zilla Parishad, Anchalik Panchayat or Gaon Panchayat shall, before taking his seat, make and subscribe before such authority as may be specified by the State Government in this behalf on oath or affirmation of his allegiance to the Constitution of India at a meeting which shall hereinafter be called the first meeting in the following form.

I, A. B. being a member of the …………………… Zilla Parishad/Anchalik Panchayat/Gaon Panchayat do swear in the name of God (or solemnly affirm) that I will bear true faith and allegiance to the Constitution of India as by law established and that I will faithfully discharge the duty upon which I am about to enter.

135. Dispute between. GP & Local Authority - If dispute arises between two or more Panchayat bodies and local authority or between any two local authorities the matter shall be referred to the Government or to such authority as the State Government may direct and the decision of the Government or such authority shall be final and conclusive.

136. Augmentation of Consolidated funds of the state - All the measures needed to augment the Consolidated Fund of the State to supplements the resources of the Panchayat in the State on the basis of recommendation made by the State Panchayat Finance Commission, shall be taken by the Government as it may deem fit.

137. Appeal against any other PRI - Any employee under a Panchayat institution or person aggrieved by any order or act of a Panchayat institution may file an
appeal within fifteen days from the date of receipt of such order or performance of such act, to the Government whose decision in this regard shall be final.

138. Delegation of powers to DC, SDC or any other Gazatted Officer - (1) The Statement may delegate any of their powers under this Act or rules framed there under accept where expressly provided to the contrary to any Government officer of Gazetted rank.

(2) Except where expressly provided to the contrary, the Government may delegate all or any of the powers of the Deputy Commissioner or the Sub-divisional officer under this Act or rules framed there under this to any Government Officer of Gazetted rank.

(3) Except where expressly provided to the contrary, the Deputy Commissioner or the Sub-divisional Officer as the case may be, may delegate all or any of their powers under this Act or rules framed under this Act to any Government officer of Gazetted rank.

(4) The delegation of power under sub-section (1), (2) and (3) shall be an order in writing and such order may be modified or withdrawn at any time.

139. Power of AP & GP to make Subsidiary Rules - Subject to the approval of the Government, every Anchalik Panchayat or Gaon Panchayat may, by subsidiary rules consistent with this Act and with any rules made there under, provided for

(a) the time and place of its meeting, the business to be transacted at the meeting and the manner in which the notice of the meeting be given;
(b) the duties, and control of employees working under it;
(c) the custody of the common seal and the purpose for which it shall be used;
(d) the division of duties among its members and employees;
(e) the powers to be exercised by the office bearers to whom particular duties have been assigned;
(f) the person by whom receipt shall be granted for money received under this Act.
140. **Staff selection board** – (i) For Zilla Parishad, Anchalik Panchayat and Gaon Panchayat Grade-III and Grade-IV staff shall be appointed by the Chief Executive Officer of Zilla Parishad on the recommendation of the District Selection Committee of Panchayat and Rural Development department constituted by the Government in the Panchayat and Rural Development Department.

Grade-I and Grade-II officers shall be posted in the Panchayats and Zilla Parishad by the State Government.

Provided that no appointment under this sub-section shall be made by the Chief Executive Officer without the prior approval of the State Government.

(ii) The teachers in schools managed by Panchayats shall be posted by the officer authorized by the Education Department of the State Government on the recommendation of the District Teachers Selection Committee constituted by the Education Department.

141. **Power to make Rules.** - (1) The State Government may make rules for carrying out the purposes and objects of this Act.

(2) Any rule framed under sub-section (1) may be given retrospective effect.

142. **Repeal & Saving** - (1) The Assam Panchayat Ordinance, 1994, is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act as if this Act came into force on the date on which the said ordinance came into force.

**THE ASSAM PANCHAYAT (CONSTITUTION) RULES, 1995**

(Dated the 19th March, 1996)

**Notification No. PDA. 268/94/222.** In exercise of the powers conferred by sub-section (1) of Section 141 of the Assam Panchayat Act, 1994 (Assam Act No. XVIII of 1994). The Governor of Assam is pleased to make the following rules, namely-
This will come into force with retrospective effect as per provision of sub-section (2) of Section 141 of the Assam Panchayat Act, 1994 (i.e with effect from 6th May, 1994).

1. Short title and Commencement- (1) These rules may be called the Assam Panchayat (Constitution) Rules, 1995.

(2) They shall come into force from the date appointed by the State Government in this behalf.

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

(a) "Act" means The Assam Panchayat Act, 1994, (Assam Act No. XVIII of 1994);
(b) "Ballot box" means one includes any box, bag or other receptacle used for the insertion of ballot papers during election as under sub-rule (5) of Rule 14, sub-rule (1) of Rule 37, clause (ii) of sub-rule (h) of Rule 48 and clause (ii) of sub-rule (6) of Rule 50 of these rules;
(c) "bye-election" means an election held for filling up a vacancy caused by death, resignation, removal or otherwise of the President and Vice-President and Member of Gaon Panchayat and directly elected members of Anchalik Panchayat and Zilla Parishad;
(d) "electoral roll" means the list of voters of the Gaon Panchayat prepared and published under the provisions of sub-rules (1) to (12) of Rule 12 of this rules;
(e) "Form" means a form appended to these rules;
(f) "General election' means any election other than a bye election under the provisions of the Act;
(g) "Deputy Commissioner" means the Deputy Commissioner of the District;
(h) "Sub-Divisional Officer" means the Sub-Divisional Officer of the outlying Sub-Division;
(i) "Notification" means a notification published in the official Gazette;
(j) "sign" in relation to a person who is unable to write his name, means
his thumb impression, authenticated by a person authorised in this behalf
by the Deputy Commissioner or the Sub-Divisional Officer, as the case
may be;
(k) "Public holiday" means any day which is a public holiday under
Section 25 of the Negotiable Instrument Act, 1881 (Act XXN of 1881) or
any day which has been notified by the State Government to be a holiday
for the Government Offices in the State of Assam;
(1) "Section" means the Section of Act;
(m) "State Government" means the Government of Assam;
(n) "State Election Commission" means the Election
Commission constituted under Article 243K of the Constitution of India;
(o) "State Election Commissioner" means State Election Commissioner, of
Assam appointed under 'Section 114 of the Act read with Article 243K of
the Constitution of India;
(P) words and expressions used in these Rules had not defined shall have
the meanings respectively assigned to them in the Act.'

3. Conduct of Panchayat Election. - (a) Panchayat election or bye-election, as
the case may be, shall be conducted by the State Election Commission under sub-section
(1) of Section 114 of the Act.

(b) Subject to the superintendence, direction and control of the State
Election Commissioner, the Deputy Commissioner shall co-ordinate and
supervise all works in the District within his jurisdiction in connection
with the conduct of all election to Panchayat.

(c) Election of members to represent District Planning Committee- To
represent the District Planning Committee for a Panchayat year, the Zilla Parishad or the
Municipal Corporation or the Municipality or the Town Committee as the case may be,
under the District, shall elect required number of members from amongst the Members or
Councillors as the case may be, of the respective institution excluding those as under
clauses (a), (b), (c) and (d) of sub-section (2) of Section 3 of the Act on the basis of
proportion as under clause (e) of sub-section (2) of Section 3 of the Act, by raising of
hands in a meeting held for the purpose before the date of commencement of each Panchayat year.

(d) Such meeting shall be presided over by the President of the Zilla Parishad or the Mayor of the Municipal Corporation or the Chairperson of the Municipality or the Chairperson of Town Committee as the case may be, and in absence of the President or the Mayor or the Chairperson, the Deputy of respective institution shall preside over such meeting. The President of the Zilla Parishad or Mayor of Municipal Corporation or Chairperson of Municipality or Chair Person to Town Committee or the respective Deputy shall propose the names of the required number of members for approval of the members. If the process fails, the members shall be selected by drawing lots in the manners as under clause (i) of sub-rule (2) of Rule 45.

(e) The terms of the Office of the members so selected shall be only for a period of one Panchayat year.

4. Restriction on Delegation of powers by the Deputy Commissioner or the Sub-Divisional Officer. - The Deputy Commissioner or the Sub-Divisional Officer, as the case may be, shall not delegate any of his powers having any bearing on election of the members of the Gaon Panchayat or Anchalik Panchayat or Zilla Parishad.

5. No person shall be a voter of more than one Gaon Panchayat.

6. Delimitation of the Constituencies in a Gaon Panchayat. - (1) The Deputy-Commissioner or the Sub-Divisional Officer, as the case may be, shall immediately after declaration of a Gaon Panchayat under sub-section (1) of Section 5 of the Act, delimit the number of constituencies as per sub-section (2) of Section 6 of the Act and delimit each such constituency on the basis of household numbers in the manner that no household is split.

(2) Reservation of constituencies for the Scheduled Castes and the Scheduled Tribes respectively, in a Gaon Panchayat area shall be decided on the basis of proportion as provided under subsection (1) of Section 9 of the Act by the concerned Deputy Commissioner or the Sub-Divisional Officer as the case may be. While calculating the number of seats to be so reserved, if the result bears any fraction which is 5 or more it shall be rounded off to the next higher integer and if it less than 5 then it shall be ignored. In making reservation of the required number of constituencies for the Scheduled Tribes
in a Gaon panchayat area, the constituencies with the higher number of Scheduled Castes or Scheduled Tribes population as the case may be, shall be reserved first and soon in order of such population in the descending order. The notice for reservation of the Scheduled Castes and Scheduled Tribes constituencies shall be published on or before seven clear days from the date of submission of nominations. The copies of such notice shall be fixed respectively in the Gaon Panchayat Office and the Block Development Office concerned:

Provided that reservation of constituencies for Scheduled Castes or Scheduled Tribes as the case may be under this provision shall be allotted by rotation to different Constituencies having Scheduled Castes and Scheduled Tribes population in the descending order of such population as provided hereinabove.

(3) Determination of Constituencies Reserved for Women - Reservation of constituencies for Women in a Gaon Panchayat area shall be decided on the basis of proportion as under sub-section (3) of Section 9 of the Act, by the Deputy Commissioner or the Sub Divisional Officer as the case may be, by drawing lots before the date of issue of notification calling for nominations and names of such reserved constituencies shall be notified by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, before seven clear days from the date of submission of nomination. The copies of such notice shall be fixed at the office of the Block Development Officer and at the Gaon Panchayat office concerned.

(4)(a) Number of the Offices of the Chairpersons of Gaon Panchayats to be reserved for the Scheduled Castes or the Scheduled Tribes as the case may be, under subsection (4) of Section 9, shall bear the same proportion of total number of such offices in the Gaon Panchayat of the Districts as the proportion of Scheduled Castes and the Scheduled Tribes as the case may be, of the district bears to the total population of the district. The concerned Deputy Commissioner of the district shall determine the Offices of Chairpersons to be so reserved. While calculating the number of Offices to be so reserved, if the result bears any fraction which is 5 or more it shall be rounded off to the next higher integer and if it is less than 5 then it shall be ignored. In selecting the Gaon Panchayats for reservation of the Offices of Chairpersons for the Scheduled Castes and Scheduled Tribes, the Gaon Panchayat with the highest number of Scheduled Castes and
the Scheduled Tribes population, as the case may be, shall be reserved first and so on in order of such population in the descending order:

Provided that such reservation of the Offices of Chairpersons shall be allotted by rotation among the Gaon Panchayats having Scheduled Castes and Scheduled Tribes population in the descending order of such population as provided hereinabove;

(b) Out of the total Offices of Chairpersons to be reserved for the Scheduled Castes or the Scheduled Tribes as the case may be, in the District, not less than 33% of such Offices shall be reserved for women of Scheduled Castes and Scheduled Tribes. The Gaon Panchayats to be so reserved for women of Scheduled Castes and Scheduled Tribes shall be determined by drawing of lot by the Deputy Commissioner of the District concerned and shall be allotted by rotation;

(c) The Gaon Panchayat reserved for women Chairpersons under sub-section (4) of Section 9 of the Act shall not be less than 33% of the total number of Gaon Panchayats in the District including the seats reserved for women of the Scheduled Castes and the Scheduled Tribes and such reservation shall be determined by the concerned Deputy Commissioner by drawing of lot and shall be allotted by rotation;

(d) For lottery of seats for women reservation the representatives of all recognised Regional and National Political Parties shall be taken into confidence:

(e) The notice for reservations under this sub-rule shall be published on or before seven clear days from the date of submission of nominations. The copies of such notice shall be fixed respectively in the Goon Panchayat Office and the Block Development Office concerned.

The offices of the Vice-President of Gaon Panchayat shall be reserved in the same manner as prescribed for reservation of the President as laid down under, sub-rule (4) of rule 6 of these rules:

Provided that the offices of Vice-President of Gaon Panchayat shall not be reserved for persons belonging to Scheduled Castes or Scheduled Tribes in which the offices of the President of Gaon Panchayat have already been reserved for the Scheduled Castes or Scheduled Tribes as the case may be, such reservation of offices of Vice-President of Gaon Panchayat shall be done with, the highest number of Scheduled Castes or Scheduled Tribes population as the case may be, in descending order, after excluding
the Gaon Panchayat in which the office of the President has already been reserved on the basis of highest number of Scheduled Castes or Scheduled Tribes population.

(5) Determination of the Office for President and Vice-President of Gaon Panchayat for people belonging to Scheduled, Castes and Scheduled Tribes---Reservation of Offices of President and Vice-President of Gaon Panchayat for the people belonging to the Scheduled Castes and Scheduled Tribes on the basis of proportion in the District as under clause (b) of sub-section (2) of Section 10 of the Act, shall be decided by the Deputy Commissioner by means of drawing-of lots before the date of issue of notification calling for nominations and the names of such reserved Gaon Panchayat for election of the Offices of President and the Vice-President shall be notified by the Deputy Commissioner before seven clear days notice from the date of submission of nominations. The copies of such notice shall be fixed at the Offices of the Deputy Commissioner and Sub-Divisional Officer and the Block Development Officer and the Offices of Gaon Panchayat concerned.

7. Delimitation of Constituencies of An Anchalik Panchayat.- (1) The Deputy Commissioner or the Sub-Divisional Officer as the case may be, immediately after declaration of an Anchalik Panchayat by the State Government by Notification as under sub-section (1) of Section 31 of the Act, shall delimit the constituencies as per sub-section (1) of Section 32 of, the Act, the basis of which shall be as under Rule 6 of these rules.

(2)(a) The number of seats to be reserved in a Anchalik Panchayat for the Scheduled Castes and the Scheduled Tribes for direct election shall be determined in the proportion as provided under sub-section (1) of Section 34 of the Act, by the Deputy Commissioner of the concerned District. In determining the number of seats to be so reserved, if the result bears a fraction which is 5 or more it shall be rounded off to the next higher integer and if it is less than 5 it shall be ignored. In selecting the Gaon Panchayats for reservation under this provision; the Gaon Panchayat with the highest number of Scheduled Castes or Scheduled Tribes population, as the case may be, shall be reserved first and so on in order of such population in the descending order :
Provided that reservation of the Gaon panchayats under this provision shall be allotted by rotation among the Gaon Panchayats having Scheduled Castes and Scheduled Tribes population in the descending order of such population as provided hereinabove;

(b) Out of the total seats reserved under clause (a) above, not less than 33% of the number of Gaon Panchayats so reserved for the member of Anchalik Panchayat belonging to Scheduled Castes or Scheduled Tribes in the District, shall be reserved for women of Scheduled Castes or Scheduled Tribes as the case may be, and shall be determined by the Deputy Commissioner of the District concerned by drawing of lot and shall be allotted on rotation:

Provided that such reservation shall be done on rotation among the Gaon Panchayats having Scheduled Castes or Scheduled Tribes population

(c) The seats reserved for the women member to Anchalik Panchayat of the District shall not less then 33% of the total number of seats including the seats reserved for women Scheduled Castes or Scheduled Tribes and such reservation shall be determined by the concerned Deputy Commissioner by drawing of lot and shall be allotted by rotation;

(d) For lottery of seats for women reservation, the representative of all recognized regional and national political parties shall be taken into confidence.

(e) The notice for reservations under this sub-rule shall be published by the Deputy Commissioner no or before seven clear days from the date of submission of nominations. The copies of such notice shall be fixed in the Office of the Gaon Panchayat and the Block Development Officer concerned.

(f) The offices of the Vice-President of Anchalik Panchayat shall be reserved in the same manner as prescribed for reservation of the President as laid down under Rule-7 of these rules:

Provided that the Offices of the Vice-President of Anchalik Panchayat shall not be reserved for the person belonging to Scheduled Castes or Scheduled Tribes in which the offices of the President of Anchalik Panchayat has already been reserved for Scheduled-castes or Scheduled Tribes as the case may be. Such reservation of offices of Vice President of Anchalik Panchayat shall be done With the highest number of Scheduled Castes of Scheduled Tribes population as the case may be, in descending order, after
excluding the Anchalik Panchayat in which the offices of President has already been reserved on the basis of highest number of Scheduled Castes or Scheduled Tribes population.

(3)(a) Such number of Offices of the President and Vice President of the Anchalik Panchayats in the district shall be reserved for the persons belonging to the Scheduled Castes and the Scheduled Tribes as the case may be, as may be determined by the concerned Deputy Commissioner on the basis of the proportion as provided under clauses (a) and (b) of sub-section (1) of Section 38 to the Act. In determining the number of seats to be so reserved, if the result bears a fraction which is '5' or more it shall be rounded off to the next higher integer and if it is less then '5' it shall be ignored. In selecting the Anchalik Panchayats for reservation under this provision, the Anchalik Panchayat with highest number of Scheduled Castes and Scheduled Tribes population as the case may be, shall be reserved first and so on in order of such population in the descending Order:

Provided that such reservation shall be done on rotation among the Anchalik Panchayats having the Scheduled Castes and Scheduled Tribes population in the descending order of such population.

(b) Out of the total seats reserved under Cause (a) above, not less than 33% of the offices of the Presidents and the Vice-Presidents shall be reserved for women of Scheduled Castes and Scheduled Tribes. The seats to be reserved for women of Scheduled Castes and Scheduled Tribes shall be determined by the concerned Deputy Commissioner of the district by drawing of lot from amongst the seats reserved for the Scheduled Castes and the Scheduled Tribes and shall be allotted by rotation;

(c) Not less than 33% of the total, number of Offices of the President and Vice-President of Anchalik Panchayat in a district including the officers reserved for the women of Scheduled Castes or Scheduled Tribes as the case may be shall be reserved for women and such reservation shall be determined by drawing of lot by the concerned Deputy Commissioner and allotted by rotation;

(d) For lottery of seats for women reservation, the representatives of all recognised Regional and National Political parties shall be taken into confidence;
(e) The notice for reservation under this sub-rule shall be published by the Deputy Commissioner on or before such clear days from the date of submission of nomination. The copies of such notice shall be fixed in the office of the Deputy Commissioner and the Block Development Officer concerned.

8. Delimitation of Constituencies of a Zilla Parishad.- (1) The State Government shall declare a Zilla Parishad by Notification as under sub-section (1) of Section 64 of the Act, and immediately after such declaration, delimit the constituencies as per sub-section (1) of Section 65 of the Act, on receipt of proposals with recommendation from the Deputy Commissioners and Sub-Divisional Officers, the basis of which shall be as under Rule 6. While delimiting Zilla Parishad Constituencies it shall be ensured that no Gaon Panchayat is made to fall in two Zilla Parishad constituencies.

(2)(a) The number of seats to be reserved for the Scheduled Castes and Scheduled Tribes as the case may be, for members in the Zilla Parishad shall be determined by the Deputy Commissioner of the concerned district in the proportion as provided under subsection (1) of Section 66 of the Act. In determining the number of seats to be so reserved if the result bears a fraction which is ‘5 or more it shall be rounded off to the next higher integer and if it is less than 5 then it shall be ignored. In selecting the member constituencies for reservation under this provision, the member constituency with highest number of Scheduled Castes or Scheduled Tribes population as the case may be, shall be reserved first and so on in the descending order of such population: .

Provided that such reservation shall be done on rotation among the member constituencies having Scheduled Castes and Scheduled Tribes population in the descending order of such population as provided hereinabove;

(b) Out of the total seats reserved under clause (a) above, not less than one-third of the total seats so reserved, shall be reserved for the women of the Scheduled Castes or the Scheduled Tribes as the case may be, by the Deputy Commissioner and such seats shall be determined by drawing of lot and allotted by rotation;

(c) Not less than one-third including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes as the case may be, for the members of Zilla Parishad, shall be reserved for women in the manner as provided under
sub-section (1) of Section 67 of the Act, by the concerned Deputy Commissioner of the
district by drawing of lot and shall be allotted by rotation;

(d) For lottery of seats for women reservation the representative of all recognised
Regional and National Political parties shall be taken into confidence;

(e) The notice of reservation: under this sub-rule shall be published by the Deputy
Commissioner on or before seven clear days from the date of submission of nominations.
the copies of such notice Shall fixed in the office of the Deputy Commissioner, the Sub-
Divisional Officer and the Block Development Officer Concerned.

(3) Determination of Seats for Women Belonging to Scheduled Castes and
Scheduled Tribes in Zilla Parishad.
Reservation of seats of the office members to be directly elected to Zilla Parishad for
women belonging to Scheduled Castes and Scheduled Tribes shall be decided by the
Deputy Commissioner on the basis of proportion as under sub-section (2) of Section 66
and sub-section (1) of Section 67 of the Act, by means of drawing of lots before the issue
of notification calling for nominations and the names of such reserved seats shall be
notified by the Deputy Commissioner before seven clear days notice from the date of
submission of nominations. The copies of such notice shall be fixed at the offices of the
Deputy Commissioner, the Sub-Divisional Officer and Block Development Officer and
the Anchalik Panchayat offices concerned.

9. Population. - Calculation of population of as under sub section (1) of Section
65 should be on the basis of last Census Report.

10. Name and Serial Number of Gaon Panchayat and Anchalik Panchayat and Zila
Parishad Constituencies. – The Deputy Commissioner and the Sub-Divisional Officer
as the case may be, shall after fixing the number of constituencies under Rules 6 7 and 8
of these rules allot an appropriate name to each such constituency on consideration of the
local name of the village or villages or part of a Village falling in such constituency. All
such constituencies of Gaon Panchayat, Anchalik Panchayat and Zilla Parishad shall be
arranged by assigning a serial number against the name of each constituency.

11. Publication of names and areas of Gaon Panchayat and Anchalik
Panchayat and Zilla Parishad Constituency. - The Deputy Commissioner or the Sub-
Divisional Officer as the case may be, shall immediately after determination of the areas
12. List of Voters for each Constituency of Gaon Panchayat, Anchalik Panchayat and Zilla Parishad. - (1) When delimitation of constituencies for election of the President of the Gaon Panchayat and Member of Gaon Panchayat, Anchalik Panchayat and Zilla Parishad is made under Rules 6, 7 and 8 of these rules, the State Election Commission shall cause to prepare list of voters for each constituency.

(2) Where the electoral roll of the Assam Legislative Assembly prepared under the provisions of the Representation of the Peoples Act, 1951 is in force on such day as the State Election Commission by general or special order notify in this behalf for such part of the constituency of the Assembly as is included in the Gaon Panchayat or Anchalik Panchayat or the Zilla Parishad as the case may be, shall be the list of voters for such Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad, as the case may be.

The Deputy Commissioner and Sub-Divisional Officer shall bifurcate the Electoral Rule of the Assam Legislative Assembly-in force as per constituencies of the Member of the Zilla Parishad, Anchalik Panchayat and Gaon Panchayat and the same shall be published as Electoral Rule for such Gaon Panchayat, Anchalik Panchayat and Zilla Parishad by hanging in the offices of the Development Blocks, Gaon Panchayats, Anchalik Panchayats and Zilla Parishads and in any public places as may be considered by them and thereafter the State Election Commissioner shall by general or special order notify the said bifurcated Electoral Rule as the final Electoral Rule for the Gaon Panchayat, Anchalik Panchayat and Zilla Parishad constituencies.

[Omitted Sub-Rules (3) to (10)]

13. Right to Vote. - (1) No person shall, in case of Election of President and member of Gaon Panchayat, member of Anchalik Panchayat and member of Zilla Parishad from the Gaon Panchayat area and from the Zilla Parishad area, exercise his
right to vote except in the particular Constituency of the Gaon Panchayat and the District, in the electoral role of which his name has been entered as under sub-rule (1) of Rule 12 of these rules.

(2) No person shall exercise his right to vote in more than one Gaon Panchayat or Zilla Parishad Constituency.

(3) Seats in Panchayat at various levels shall be reserved for Scheduled Castes, Scheduled Tribes and Women as provided for in the Act, in the manner as may be prescribed by the State Election Commission.

14. Method of Voting. - (1) every person entitled to vote shall appear in person to cast his vote.

(2) Every voter of Gaon Panchayat Constituency shall be entitled to have and cast one vote for electing a President of the Gaon Panchayat, one vote for electing a member of the Gaon Panchayat and one member for the Anchalik Panchayat from the Gaon Panchayat area.

(3) Every voter of a Zilla Parishad Constituency shall be entitled to have and cast one vote for electing a member of the Zilla Parishad.

(4) If an elector casts more than one vote for a candidate in contravention to sub-rules (2) and (3), such vote shall be rejected as void.

(5) Voting shall be done by marking a ballot paper secretly in the polling booth and inserting the same in a sealed ballot box to be kept for the purpose.

15. Fixation of Date of Election. - The date for any General or Bye election meant for the Panchayats at all levels shall be fixed and notified by the State Election Commission.

16. Issue of Notice fixing the date of Election, Submission of Nomination and Scrutiny and withdrawal thereof. - (1) Not less than 30 (thirty) days before the date fixed for election under Rule 15 of these rules, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall publish a notice in the language of the region or in such other language or languages as may be considered necessary for the purpose, stating-

(a) the date on which, the place at which, the hours between which and the category of representatives for which nomination papers are to be presented, an
interval of seven clear days being allowed between the date of publication of such notice and the date for presentation of nomination papers:
Provided that the date for filing of nomination paper shall be fixed and notified by the State Election Commission,
(b) the date on which, the place at which and the hours between which the nomination papers may be taken up for scrutiny, such date being Within 3 (three) days after the date of submission of nomination papers;
(c) the last date, place and time for withdrawal of candidature after the date of scrutiny shall not be less than 15 (fifteen) days ahead of the date of election:
Provided that the last date of withdrawal of candidature shall be fixed and notified by the State Election Commission as under Section 114 of the Act;
(d) the date at which and the polling station at which, the election Of the Gaon Panchayat, Anchalik Panchayat or the Zilla Parishad Constituencies shall be held and hours during which the poll shall be open.

(2) The notice prepared under sub-rule (1) shall be published by fixing it at the office of the Block Development Officer concerned or at such other public places as may be considered necessary by the Deputy Commissioner or the Sub-Divisional Officer as the case may be.

(3) The place for submission of nomination papers, scrutiny and withdrawal thereof in case of the member of Gaon Panchayat may be fixed at the office of the Block Development Officer and in case of president of Gaon Panchayat, the member of Anchalik Panchayat and Zilla Parishad may be fixed at the office of the Deputy Commissioner or the Sub-Divisional Officer as the case may be.

17. Polling Station. - In every constituency delimited for election of different officers for Gaon Panchayat, Anchalik Panchayat and Zilla Parishad, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall select suitable places as polling stations for holding election in such Constituency. Polling station may be determined as per instruction of the State Election Commission.

18. Appointment of Presiding Officers and Polling Officers. - (1) The Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall appoint a Presiding Officer for such Polling station and such number of Polling Officer as he may consider
necessary for conducting the elections under these Rules, but he shall not appoint any person who has been working for a candidate in election:

Provided that if a Polling Officer is absent from the Polling Station, the Presiding Officer may appoint in writing any person, who is present at the Polling station, other than a person who has been employed by or on behalf of or has been otherwise working for a candidate in or about the election, to be the Polling Officer during the absence of the former officer and the Presiding Officer shall inform the Deputy Commissioner of the Sub-Divisional Officer as the case may be accordingly.

(2) The Polling Officer shall, if so directed by the Presiding Officer, perform all or any of the functions of a Presiding Officer under these rules or orders made thereunder.

(3) If the Presiding Officer, owing to illness or unavoidable circumstances is compelled to absent himself from the Polling Station, his functions shall be performed by such Polling Officer as may have been authorised by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, to perform such functions during such absence

(4) In these rules in respect of the Presiding Officer shall, unless the context otherwise requires, be deemed to include any person performing any function which he is authorised to perform under sub-rule (2) or sub-rule (3) as the case may be.

19. General Duty of the Presiding Officer and Polling Officers. - The Presiding Officer shall be present at the Polling Station at least one hour before the time notified for commencement of the poll with the required number of ballot boxes, the ballot papers and the copy or copies of the electoral roll/rolls of the Gaon Panchayat, Anchalik Panchayat or the Zilla Parishad Constituency, as the case may be.

It shall be the general duty of the Presiding Officer to maintain peace and order of the Polling Station and to see that the poll is fairly taken and it shall be the duty of the Polling Officer at the Polling Station to assist the Presiding Officer in the performance of his functions.

20. Appointment of Polling Agents. - (1) A contesting candidate may appoint in writing to be delivered to the Presiding Officer, one Polling Agent at each Polling Station.
(2) No Polling Agent shall be admitted into the Polling Station unless he has been duly appointed under sub-rule (1).

21. Choice of Symbols. - (1) The list of symbols prescribed in this behalf in Schedule- I of these rules shall be used in such election as for which it is specifically provided under these rules.

(2) Every nomination paper submitted under these rules shall contain a declaration specifying

(a) the particular symbol which the candidate has chosen for his first preference out of the list of symbols prescribed under sub-rule (1);

(b) two other symbols out of that list which he has chosen for his second and third preferences respectively:

Provided that the choice to be made by a candidate shall be subject to such restriction as the Deputy Commissioner or the Sub-Divisional Officer as the case may be, may think fit to impose in this regard; and

(c) when more nomination papers than one are delivered by or on behalf of a candidate, the declaration to the symbols made in the first nomination paper be accepted and no other declaration as to symbols shall be taken into consideration.

(3) The list of symbols prescribed in this behalf in Schedule 1 (A) and 1(8) shall be reserved for the candidates belonging to the recognised National Parties and the State Regional Parties respectively:

Provided that these reserved symbols shall be allotted only to the candidate formally sponsored by the respective political parties and that a candidate shall be deemed to have been set up by a political party if

(a) he has made a declaration to that effect in his nomination paper;

(b) he communicates in writing to the respective Deputy Commissioner or Sub-Divisional Officer to the effect not later than the time fixed for scrutiny of nomination paper; and

(c) the said communication is signed by the President, Secretary or any other officer bearer of the party and the President, Secretary or such other office bearer is authorised by the party to send such communication in advance to the Deputy Commissioner or the Sub-Divisional Officer concerned and to the Election Commission.
22. **Filling and Scrutiny of Nomination Paper Form IIA and IIB.** - (1) Any person whose name appears in the list of voters of any of the Constituencies of a Gaon Panchayat or Zilla Parishad as published under Rule 11 of these rules and who is not disqualified under Section 111 of the Act, may be nominated as a candidate from the concerning Gaon Panchayat or Zilla Parishad Constituency as the case may be, for election as President of Gaon Panchayat, member of Gaon Panchayat and member of Anchalik Panchayat and for election as member of Zilla Parishad from the Zilla Parishad Constituency in whose jurisdiction the Gaon Panchayat, Anchalik Panchayat or the Zilla Parishad as the case may falls, if he submits a nomination paper signed by any voter of the Constituency as proposer and signed by the candidate in token of his consent to stand as a candidate. The nomination paper shall be delivered either by the candidate or by his proposer to the officer authorised by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, for the purpose who shall be present on the date and at the time and place notified for filling the same under sub-rule (3) of Rule 16 of these rules and shall also have a copy of the electoral Roll of the Gaon Panchayat or the Zilla Parishad Constituencies as the case may be with him. The nomination paper shall be in Form IIA or IIB as the case may be:

Provided that no person shall be nominated as a candidate for more than one Constituency of a Gaon Panchayat or a Zilla Parishad Constituency as the case be:

Provided further that a candidate may be nominated by more than one nomination paper.

(2) The Officer as may be authorised under sub-rule (1), shall not be below the Gazetted rank and shall be appointed with prior approval of the State Election Commission. Such Officer shall-

(a) examine the nomination papers on the date, time and place notified for the purpose under the Rule;

(b) give the candidate or his proposer reasonable opportunity to examine the nomination paper and shall decide on the spot, the objections, if there be any, by summary enquiry. He may either on his own initiative or an objection raised, reject any nomination on any of the following grounds-

(i) that the candidate is not qualified under the provisions of the act;
(ii) that he is disqualified from being chosen to fill the office or that he is disqualified since requisite amount of security deposit has not been paid;
(iii) that there has been failure to comply with any of the provisions of these Rules; and
(iv) that the signature or thumb impression of the candidate or the proposer is not genuine:

For candidate other than Scheduled Castes or Scheduled Tribes

Provided that nothing in sub-clauses (iii) and (iv) above shall be deemed to authorise the rejection of the nomination paper of any candidate on the ground of irregularity in respect of a nomination paper, if the candidate has duly nominated by means of other nomination paper in respect of which no irregularity has been committed.

23. Security Money.- (1) At the time or before the time of representation of the nomination paper, each candidate desiring to stand for election to any category of office shall deposit or cause to be deposited with the officer authorised to receive nomination paper, in cash the sum as shown below. A receipt in duplicate shall be obtained by the candidate in respect of the sum so deposited, from the officer so authorised to accept the deposit. The concerned officer shall have a Receipt Book for the purpose.

<table>
<thead>
<tr>
<th>Category of office</th>
<th>Amount of Security Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. President of Gaon Panchayat</td>
<td>Rs. 500.00  Rs. 250.00</td>
</tr>
<tr>
<td>2. Member of Gaon Panchayat</td>
<td>Rs. 200.00  Rs. 100.00</td>
</tr>
<tr>
<td>3. Member of Anchalik Panchayat</td>
<td>Rs. 500.00  Rs. 250.00</td>
</tr>
<tr>
<td>4. Member of Zilla Parishad</td>
<td>Rs. 1000.00 Rs. 500.00</td>
</tr>
</tbody>
</table>
(2) If no nomination paper is received within time appointed in this behalf in respect of person by whom the deposit referred to in sub-rule (1) above has been made, or the nomination paper of such candidate has been rejected if he withdraws his candidature in the manner provided under these rules, the money deposited shall be returned to the person concerned after obtaining due receipt thereof.

(3) The balance of the sum collected under sub-rule (1), remaining after making payment under sub-rule (2) shall be kept in deposit in the Parishad fund or in any other manner as may ordered by the State Election Commission for disbursement according to sub-rule (4), (5) and (6)

(4) If a candidate is not elected and the number of votes polled in his favour does not exceed one eight of the total number of valid votes polled, the deposit shall be forfeited to the Government.

(5) The deposit made in respect of candidate whose deposit is not liable to be forfeited under sub-rule (4) shall be refunded to the person concerned as soon as may be, after the publication of the results of the election.

(6) A deposit required to be refunded to any person under the preceding sub-rules shall, if such person is dead, be paid to his legal heirs.

24. Withdrawal of Candidature.- (1) Any candidate may withdraw his candidature by a notice in writing in duplicate signed by him and delivered to the Deputy Commissioner or the Sub-Divisional Officer as the case may be, or the Officer authorised by him in this behalf, on the date, time and place notified under clause (c) of sub-rule (1) of Rule 16 of these rules.

(2) A candidate who has withdrawn his candidature shall not be allowed to cancel his withdrawal or to be renominated as a candidate for the same election.

25. Procedure in contested and uncontested Election.- (1) Immediately after expiry of the period of withdrawal of candidature, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, or the officer authorised by him in this behalf, shall, in respect of every election, declare the names of the candidates whose nomination papers have been found valid.
(2) If there is only one valid nomination in respect of a particular election, the Deputy Commissioner or the Sub- I Divisional Officer as the case may be, or the officer authorised in this behalf, shall declare, such candidate 'to be duly elected from' the Constituency concerned.

(3) If there are more than one valid nomination in respect of a particular election, a poll shall be held on the date notified for election under Rule 15 of these rules.

(4) If there is no candidate in respect of a particular election, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall take immediate steps for holding such election by issuing fresh notice under Rule 15 of these rules.

26. Publication of Names of Contesting Candidates in Form IIIA or IIIB.- The Deputy commissioner or the Sub-Divisional Officer as the case may be, shall cause to publish names of the contesting candidates in respect of a particular election in From IIIA or IIIB as the case may be, under these rules in the language of the region in the office of the Gaon Panchayat, Anchalik Panchayat and Zilla Parishad and in such other place or places as may be considered necessary by him, at least 7 (seven) days before the date of election and at the polling station on the date of election. A copy of the same shall be furnished to the State Election Commission.

27. Non-Attendance of Candidate or his Polling Agent. - Where any act or thing is required or authorised by or under these rules to be done in the presence of the candidate or his Polling Agent, the non-attendance of any such candidate or his Agent at the time and place appointed for the purpose shall not, if the act or thing is otherwise duly done, invalidate the act or thing done.

28. Ballot Papers Form I-A, I-B, I-C, and I-D.- (1) Every Ballot Paper shall be in Form I-A, I-B, I-C and I-D respectively, appended to these rules and the particulars therein shall be recorded in the language of the region or such other languages as the State Election Commission may direct.
(2) The Ballot paper shall contain the names of the candidates in order in which they appear in the list of candidates in Form IIIA and IIIB as the case may be, provided that Ballot paper for each category of office shall be different colours.

(3) If two or more candidates bear the same name, they shall distinguished by the addition of their occupation or residence or any other manner, as the Deputy Commissioner or the Sub-Divisional Officer as the case may be, deem fit and proper.

(4) The Ballot paper shall be serially numbered being printed or written on the front of the Ballot Paper.

29. Polling Station or Polling Compartment. – (1) If a poll is to be held, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall select a suitable place for a polling station.

(2) The Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall establish in each polling station as many polling booths as he may consider necessary, and where more booths than one are so established he shall determine in relation to each booth the electors of the constituency who shall be admitted to cast their votes in those booths.

(3) Every Polling Station shall contain such compartments (hereinafter referred to as polling compartments) as may be considered necessary by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, in which electors can mark the ballot paper, screened from observation by any other person.

30. Admission to polling Station. - (1) The Presiding Officer shall regulate the number of electors to be admitted at a time inside the polling station and shall exclude there from all other persons except-

(a) the Polling Officers;
(b) the candidates and one appointed polling Agents of each candidate;
(c) persons authorised by the presiding officer;
(d) a child on arms accompanying an elector;
(e) a person accompanying blind or infirm electors who cannot move without help;
(f) such person as the Deputy Commissioner or Sub-Divisional Officer as the case may be, or the Presiding Officer may employ for conducting election under these rules.

(2) The Presiding Officer shall close the polling station at the hour fixed in this behalf and shall not admit thereto any elector after that hour:

Provided that all electors present at the Polling Station before is closed, shall be entitled to cast their votes.

(3) Any question that may arise as to whether an elector, for the purpose of the provision to sub-rule (2), be deemed to be present at the Polling Station before it is closed, shall be decided by the Presiding Officer and in this respect his decision shall be final.

31. Preparation of the Ballot Boxes for the Poll. - (1) The Presiding Officer at each polling station shall immediately before the commencement of the poll, allow the candidates and their appointed Agents who may be present at such station to inspect the ballot boxes to be used at the poll and demonstrate to them that these are empty.

(2) The Presiding Officer shall thereafter secure and seal such ballot boxes in such manner that the slit for insertion on ballot papers remains open and shall allow the candidates or their appointed Agents who may be present, to affix, if they so desire, their own seal as well.

(3) The seal used for securing a ballot box shall be fixed in such a manner that it shall not be possible to open the ballot box without breaking seal.

(4) Every Ballot Box after having been secured and sealed in accordance with preceding sub-rules shall be placed for the receipt of ballot papers, in full view of the presiding officers, the candidates and their appointed Agents.

32. Time for Poll. - The time for polling shall be such as may be notified by the State Election Commission.

33. Adjournment of Poll in Emergencies. - If at an election, the proceedings at any polling station, are interrupted or obstructed by a riot or open violence, or if it is not possible to take the poll at any polling station on account of any natural calamity or any
other sufficient cause, the Presiding Officer of such Polling Station shall announce the adjournment of the poll to a date to be notified by the State Election Commission later and shall immediately report to the Deputy Commissioner or the Sub-Divisional Officer as the case may be, the circumstances which compelled him to adjourn the poll. The Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall announce the date of re-poll in the particulars Station, as may be fixed and notified by the State Election Commission. The Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall arrange to publish such notification immediately at the office of the Gaon Panchayat or Anchalik Panchayat or the Zilla Parishad concerned and in such other places as may be considered necessary.

34. Fresh Poll in the case of Destruction etc. or Ballot Boxes. - (1) If at any election any ballot box used at the polling station, or at a place fixed for the poll is unlawfully taken out of the custody of the Presiding Officer or in any way tampered with or is accidentally or intentionally destroyed, lost or damaged and the Deputy Commissioner or the Sub-Divisional Officer as the case may be, is satisfied that in consequences thereof the result of the polling at that polling station or place cannot be ascertained he shall:

(a) declare the polling at the polling station to be void;
(b) report the matter forthwith to the State Election Commission;
(c) request the State Election Commission to appoint a day for fresh poll at such polling station.

(2) The provisions of the Act and of any rules or orders made thereunder shall apply to the original poll.

35. Identification of Electors. - (1) As soon as the voter enters the polling station, the Presiding Officer or the Polling Officer authorised by him in this behalf, shall check the voter's name and other particulars with the relevant entry in the electoral Roll and call out the serial number, name and other particulars of the votes.

(2) No objections as to the eligibility of a voter at the election shall be made by any person other than a candidate or his appointed Agent and such objection shall be
made to the Presiding Officer who shall dispose of the objection summarily and his decisions thereon shall be final.

(3) In deciding the right of a person to obtain a ballot paper, the Presiding Officer or the Polling Officer as the case may be, shall overlook merely clerical or printing error in any entry in the electoral roll, provided he is satisfied that such person in identical with the voter to whom such entry relates.

36. Issue of Ballot Papers to Electors.- (1) After the identity of the voter is established, the ballot paper shall be signed by the Presiding Officer or by the Polling Officer on its back and a mark shall be made by indelible ink on the left index of the electors and then the ballot paper shall be issued to the elector.

(2) Immediately before the issue of ballot paper to a voter, it shall be marked on the back with the official mark and an indication shall be placed in a copy of the electoral roll set apart for the purpose thereafter, in these rules referred to as the marked copy of the electoral roll, by the Presiding Officer against the name of the voter to denote that he has received a ballot paper.

(3) The serial number of ballot paper shall be noted against the name of the voter in the marked copy of the electoral roll.

37. Casting of Votes.- (1) The voter, on receiving the ballot paper shall forthwith proceed to one of the polling compartments and there make a mark on the ballot paper as near the symbol of the candidate for whom he intends to vote with stamp provided and fold the same so as to ensure secrecy of his vote. Thereafter, the voter shall come out of the polling compartment with the folded ballot paper and insert the ballot paper so folded into the ballot box in the presence of the Presiding Officer.

(2) Every voter shall cast his vote without delay on his part and shall quit the polling station as soon as he has inserted the ballot paper into the ballot box.

(3) No voter shall be allowed to enter a polling compartment when another voter is inside it.
38. **Recording Votes of Illiterate and Infirm Voters.** - (1) If owing to illiteracy or blindness or other physical infirmity, a voter is unable to read the ballot paper or make mark thereon and if the voter so desires, the Presiding Officer shall record the vote in the ballot paper in accordance with the wishes of the voter and fold it up so as to ensure secrecy of the vote. The voter then himself or with the assistance of the Presiding Officer shall insert the ballot paper in the ballot box.

   (2) While acting under this rule the Presiding Officer shall maintain utmost secrecy.

39. **Instructions for recording votes to be explained by the Presiding Officer when Requested.** - The Presiding Officer at a Polling Station shall, when so requested by a voter, explain to him the procedures for casting of the vote in the ballot paper.

40. **Return of Ballot Paper by an Elector.** - (1) If an elector decides not to use a ballot paper after he had obtained the same, he shall return it to the Presiding Officer.

   (2) Such ballot paper as referred to in sub-rule (1) shall be marked as 'Cancelled' and kept in a cover set apart for the purpose and the Presiding Officer shall keep a record of all such ballot papers.

41. **Spoiled Ballot Paper.** - A voter who has inadvertently deals with his ballot paper in such a manner that it can not conveniently be used as such, may, on delivering it to the Presiding Officer and satisfying him of the inadvertence, obtain another ballot paper in place of this spoiled ballot paper and such spoiled ballot paper together with the counterfoil shall be marked by the Presiding Officer as 'cancelled'.

42. **Presiding Officer's Entry into the Polling Compartment.** - (1) If the Presiding Officer has reason to suspect that a voter who has entered the polling compartment and remained inside unduly for a long-time, he shall enter the polling compartment and take such step as may be necessary to ensure the smooth and prompt progress of the poll.
(2) Whenever the Presiding Officer enters the polling compartment, he shall be accompanied by such candidates or their appointed agents, as may be desired by him in this behalf.

43. Delivery of Ballot Boxes and other Materials of Election to the Deputy Commissioner or the Sub-Divisional Officer, as the case may be.- (1) The Presiding Officer shall, at the close of the poll, satisfy himself in the presence of the candidates or their polling Agents, if any that the seals affixed to the ballot boxes are intact. He shall then close the slit used for insertion of ballot papers in each ballot box by pasting a piece of paper in the slit and tying up the ballot box with a string to the slit and secure in such a manner that it shall not be possible to open the slit without tampering the piece of paper or breaking the seal. The Presiding Officer shall duly sign such paper and shall allow the candidates or their appointed Agents, as the case may be, to put their signature thereon.

(2) After closing the slit of each ballot box used for the poll in the manner prescribed under sub-rule (1) the Presiding Officer shall wrap it with a thick paper and secure the same by way of pasting and binding with rope. He shall then paste identification slip on the ballot box noting thereon the serial number and name of the Polling Station and the election to which it relates and the number of box used in each election.

(3) The Presiding Officer shall then make up into separate packet-

(a) unused ballot Papers separately for the election of Gaon Panchayat President, Gaon Panchayat member and Anchalik Panchayat member and Zilla Parishad member with the accounts thereof;
(b) the cancelled and spoiled ballot papers for each election;
(c) the marked copy or copies of the electoral roll;
(d) any other papers as may be directed by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, to be kept in sealed packets and note thereon a description of its contents, the election to which it relates and the serial number and the name of the polling station.
(4) The Presiding Officer shall then prepare a list of the used ballot boxes and sealed packets in duplicate and note thereon the serial number and name of Polling Station and put his signature thereon.

(5) The Presiding Officer shall immediately after preparation of the ballot boxes under sub-rule (1) and (2) and sealed packets under sub-rule (3) and the list under sub-rule (4) shall deliver the same to the Deputy Commissioner or the Sub-Divisional Officer, as the case may be, or any other Officer authorised by him in this behalf, at such place as may be directed by him.

(6) On receiving the ballot boxes, the sealed packets and the list under sub-rule (5), the Deputy Commissioner or the Sub-Divisional Officer as the case may be, or any office authorised by him in his behalf, shall endorse his receipt on the duplicate copy of the list after due verification and return it to the Presiding Officer. He shall provide safe custody of the ballot boxes and sealed packets along with the list so received from the Presiding Officer.

44. Counting of Votes and Declaration of Results of the Election. - (1) The Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall arrange counting of votes on such day and at such hours and place as he may consider necessary for this purpose in respect of every election. He shall authorise one Officer for counting the votes in respect of the election of Gaon Panchayat President, Gaon Panchayat member, and Anchalik Panchayat member and Zilla Parishad members separately. Such officer may be assisted by such other officers as may be appointed by the Deputy Commissioner or the Sub-Divisional Officer as the case may be.

(2) On the date, hours and place fixed under sub-rule (1), the officers so authorised by the Deputy Commissioner or the Sub-Divisional Officer or as the case may be, shall take up counting of votes in respect of the election as assigned to each of them. Each such officer shall collect the ballot box or boxes of the particular election in order of the serial-number of the polling station one by one and satisfy himself in the presence of the candidates or their Agents, if any, duly appointed by the candidate for this purpose, that the seal affixed to such ballot box is intact. He shall then open the ballot boxes, take out the ballot papers, sort them out against each candidate and count the same in presence of the candidate or their Agents, if any.
(3) The officer shall reject a ballot paper on any of the following conditions
   (a) if there is no signature of the Presiding Officer or the Polling Officer on the backside of the ballot papers;
   (b) if the cross mark is placed against the names and symbols of more than one candidate;
   (c) if the ballot paper is without the cross mark;
   (d) if the cross mark is so placed as to make it doubtful for which candidate the vote is intended to be given;
   (e) when there is wrong mark or writing on the ballot paper by which the voter can be identified;
   (f) if it is spurious ballot paper;
   (g) if it has been so damaged or mutilated that its identity as a genuine ballot paper cannot be established.

(4) Before rejecting a ballot paper under sub-rule (3), the Officer authorised by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall allow such of the candidates or their Agents as may be present, to inspect such ballot paper but shall not allow them to handle it or any other ballot paper. He shall endorse the letter 'R' on every ballot paper rejected by him.

(5) After counting each ballot paper not rejected by him, he shall keep in record the valid vote polled to each candidate in a particular election against every polling station.

(6) The record prepared under sub-rule (5) for the election of the Gaon Panchayat, President, Member of Gaon Panchayat, member of Anchalik Panchayat and the member of Zilla Parishad by the respective officer, shall be delivered to the Deputy Commissioner or the Sub-Divisional Officer as the case may be, immediately after the counting is over, such records shall be retained in the safe custody of the Deputy Commissioner or the Sub-Divisional Officer as the case may be, for a year and shall then, unless otherwise directed by the State Election Commission, be destroyed.

(7) On receipt of the records under sub-rule (6), the Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall declare the candidate who has received the highest number of votes in respect of every election, to have been elected to that
office or seat and publish a notice at his office stating the name of persons so declared, as
the President and member of the Gaon Panchayat member of the Anchalik Panchayat and
member of the Zilla Parishad as the case may be, and shall forward a copy to the State
Election Commission for notification.

45. Equality of Votes. - (1) If after the counting of votes it appears that two
candidates of whom only one is to be declared elected, having received equal number of
votes, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, or any
Officer authorised by him in this behalf, shall decide which of the two shall be declared
elected by tossing up a coin in presence of such candidates. Each candidate shall be,
assigned one side of the coin by him or by the Officer just before the toss. The candidate
whose side appears visible at the top of the coin after it has fallen flat on any plain ground
or table, shall be declared elected.

(2) If after counting the votes it appears that more than two candidates have
received equal number of votes, the Deputy Commissioner or the Sub-Divisional Officer
as the case may be, or any Officer authorised by him, shall cause a draw lot in presence
of the candidates or their Agents in the following manner

(i) the names of the candidates having equal number of votes shall be
written in separate pieces of paper of the same size and those pieces of paper shall
be rolled into separate balls and placed together in a bag. Separate pieces of blank
paper of the same size corresponding to the number of pieces placed in the bag,
shall be rolled in separate balls and placed together in the same bag, and the bag
shall be well shaken. The Deputy Commissioner or the Sub-Divisional Officer as
the case may be, or the Officer authorized by him, shall then brings out one paper
ball from the bag and open the same. If it is blank, it shall be thrown away and the
process shall be continued till the name of a candidate appears in paper ball. The
candidate whose name so appears first, shall be declared elected.

46. Election of Vice-President of Gaon Panchayat.- (I) The Deputy
Commissioner or the Sub-Divisional Officer as the case may be, shall call the first
meeting of a Gaon Panchayat under sub-section (3) of Section 6 of the Act, by fixing a
date and by causing a written notice specifying the date, time and place of the meeting, to
be served on each elected member and the President of the Gaon Panchayat concerned at least seven days before the date so fixed. Such meeting shall be preside over by an Officer authorised by the Deputy Commissioner or the Sub-Divisional Officer as the case may be and such Officer shall not be entitled to vote.

(2) The Officer authorised in sub-rule (1) shall administer the oath of affirmation to the President of the Gaon Panchayat as under Section 134 of the Act:

Provided that the President after taking his Oath of affirmation, shall also administer the Oath to the member of the Gaon Panchayat concerned, as under Section 134 of the Act.

(3) If one third or more of the total number of members called to the meeting under sub-rule (1) are not present within an hour of the time fixed for the meeting, the Deputy Commissioner or the Sub-Divisional Officer as the case may be, or the Officer empowered in this behalf, shall adjourn the meeting pending fixation of another date by the Deputy Commissioner or the Sub-Divisional Officer as the case may be, not later than fifteen days of such meeting.

(4) The Officer authorised in sub-rule (1) on completion of the business of oath taking, shall call upon the members present to propose and second name of persons from amongst the members of the Gaon Panchayat present for election of a Vice-President of the Gaon Panchayat as under sub-section (3) of Section 6 of the Act.

(5) if only one candidate has been proposed and seconded, the Officer- authorised under sub-rule (1), shall thereupon declare him to be duly elected as Vice-President of the Gaon Panchayat.

(6) If, more than one candidates have been proposed and seconded and have agreed to stand for election, the Officer authorised under sub-rule (1), shall conduct the election in the following manner

(i) the Officer as under sub-rule (1), shall cause to prepare as many ballot papers as there are members present, in the FORM IV in the language of the region and whereupon the names of candidates shall be written line wise in the order in which the proposals were made;
(ii) the officer authorised under sub-rule (1), shall allow the members present to inspect the ballot box to be used for the purpose and thereafter
secure and seal such ballot box and place it in front of him. He shall provide a compartment screened from observation by any other person in which the member can mark the ballot paper; 

(iii) the officer authorised under sub-rule (1), shall thereafter handover one such ballot paper after putting his signature on the back of each ballot paper. Then he will instruct the members to enter the screened compartment one by one, put a cross mark against the name of the candidate of his choice in the ballot paper supplied and fold in and then insert it into the ballot box kept in front of him; and

(iv) if, a member is unable to written or physically incapacitated from voting, the Officer authorised under sub-rule (1), shall at the request of the member take him to the screened compartment, ascertain his choice and accordingly mark the ballot paper and fold it and then insert it into the ballot box. The Officer shall cause such arrangement to be made as will ensure secrecy of the ballot paper.

(7) Immediately after the voting is over, the officer authorised under sub-rule (1), shall open the ballot box, take out the ballot papers there from count them and record the number thereof in a statement. A ballot paper shall be invalid; if-

(a) it bears the signature of the voter or contain any word or visible representation by which he can be identified; or
(b) the cross mark is placed against more than one name; or
(c) the cross mark is so placed thereon as to make it doubtful for which candidate the vote was intended to be given; or
(d) no cross mark is placed thereon; or
(e) it does not bear the signature of the Officer "authorised under sub-rule (1), as prescribed under clause (iii) or sub-rule (6).

(8) After completion of counting and recording of votes received by each candidate, the Officer authorised under sub-rule (1), shall declare the candidate who has secured the highest number of votes to be duly elected Vice-President of the Gaon Panchayat. In case of equality of votes between two or more candidates, declaration of
election shall be given by the said Officer in the manner prescribed under Rule 45 of these rules.

(9) Declaration as to the election of the Vice-President of the Gaon Panchayat under sub-rule (8) by the Officer authorised, shall be final.

47. Submission of list of President, Vice-President and Members of Gaon Panchayat for Notification. - The Deputy Commissioner or the Sub-Divisional Officer as the case may be, shall submit a list indicating the names and respective addresses of the persons elected as the President, the Vice-President and the members of each Gaon Panchayat, Anchalik Panchayat wise to the State Election Commission.

48. Election of President and Vice-President of Anchalik Panchayat. - (1) The Deputy Commissioner or the Officer authorised by him in this behalf as under, sub-section (1) of Section 37 of the Act, shall as soon as possible after the completion of election as under Section 32 of the Act, convene the first meeting of the Anchalik Panchayat comprising the members as under subsection (1) of Section 32 of the Act, by fixing a date, time and place and specifying the purpose and by causing a written notice to be served on each of the said members of the Anchalik Panchayat at least seven days before the date so fixed. Such meeting shall be presided over as under sub-section (1) of Section 37 of the Act, and such Officer shall not be entitled to vote.

(2) The Officer as under sub-rule (1) shall administer an oath of affirmation as under Section 134 of the Act, to the members present before commencement of the meeting.

(3) If one third of the total number of members as under subsection (1) of Section 32 of the Act, called to the meeting under sub-rule (1) are not present within art hour of the time fixed for the meeting, the Officer as under sub-rule (1) shall adjourn the meeting pending fixation of another date by the Deputy Commissioner not later than fifteen days from the date of such meeting.

(4) The Officer as under sub-rule (1) shall, immediately after oath taking as under sub-rule (2) of sub-section (1) of Section 32 of the Act, to propose and second names of persons from amongst themselves for election of a President and a Vice-President of the
Anchalik Panchayat. The said Officer shall record the name of each candidate proposed for different offices and shall reject any proposal if the candidate refuses to stand for election.

(5) If, only one candidate is proposed and seconded against either of the offices, the officer as under sub-rule (1), shall thereupon declare him to be duly elected as the President or the Vice-President as the case may be, of the Anchalik Panchayat.

(6) If, more than one candidate are proposed and seconded against either of the offices, the Officer as under sub-rule (1), shall conduct the election in the following manner-

(i) the Officer as under sub-rule (1), shall cause to prepare as many ballot papers separately for each of the offices as there are members present as under clause (a) of sub-section (1) of Section 32 of the Act, in FORM-IV appended herewith in the language of the region and whereupon the names of the candidates shall be written line-wise in the order in which the proposals were made;

(ii) the Officer as under sub-rule (1), shall allow the members present as under clause (i) of sub-rule (6) to inspect the two separate ballot boxes to be used for the purpose and thereafter secure and seal such ballot boxes and place them before him. The Officer shall provide a compartment screened from, observation by other persons in which the members can mark the ballot paper;

(iii) the Officer as under sub-rule (1), shall thereafter handover-one such ballot paper as prepared under clause (i) of sub-rule (6) to each of the members present after putting his signature on the back of each ballot paper: He shall then instruct the members to enter the compartment one by one and put a cross mark against the name of the candidate of his choice in the ballot paper supplied, fold it and then insert it into the respective ballot box kept in front of the Officer; and

(iv) if, a member is unable to write or physically incapacitated from voting, the Officer under sub-rule (1) shall, at the request of the member, take him to the screened compartment, ascertain his choice and
accordingly mark the ballot paper, fold it and then insert it into the concerned ballot box. The said Officer shall cause such arrangement to be made as will ensure secrecy of the ballot paper.

(7) Immediately after the voting is over, the Officer as under sub-rule (1), shall open the ballot boxes one by one, take out the ballot papers there from count them and record the number thereof in a statement. A ballot paper shall be invalid on the grounds as under clauses (a), (b) and (c), (d) and (e) of sub-rule (7) of the Rule 46 of these rules.

(8) The Officer as under sub-rule (1) shall, after completion of counting and recording of votes received by each candidate for either of the Officer, declare the candidate who has secured highest number of votes against respective offices, to be duly elected as the President and the Vice-President of the Anchalik Panchayat concerned.

(9) In case of equality of votes in either of the said election, declaration of election shall be given by the Officer as under sub-rule (1), in the manner prescribed under Rule 45.

(10) Declaration as to the election to the Offices of the President and Vice-President of the Anchalik Panchayat by the Officer as under sub-rule (1) shall be final.

49. Submission of the List of President and Vice-President and Members of the Anchalik Panchayat.- Soon after the election is over, the Deputy Commissioner shall submit a list to the State Election Commission indicating the names and respective addresses of the persons elected as the President, Vice-President and members of each Anchalik Panchayat district-wise for notification.

50. Election of President and Vice-President of Zilla Parishad.- (1) The Deputy Commissioner, as under sub-section (1) of Section 70 of the Act, shall, as soon as possible after the completion of election as under sub-section (1) of Section 65 of the Act, convene the first meeting of the Zilla Parishad comprising the members as under sub-section (1) of section 65 of the Act, by fixing a date, time and place and specifying the purpose and the causing a written notice to be served on each of the members of the Zilla Parishad at least seven days before the date so fixed. Such meeting shall be presided over by the Deputy Commissioner concerned and the Deputy Commissioner shall not be entitled to vote.
(2) The Deputy Commissioner as under sub-rule (1) shall administer an oath of affirmation as under Section 134 of the Act, to all the members present before the commencement of the meeting.

(3) If, one third of the total number of members as under sub-section (1) of Section 65 of the Act, called to the meeting as under sub-rule (1), are not present within an hour of the time fixed for the meeting, the Deputy Commissioner shall adjourn the meeting pending fixation of another date by the Deputy Commissioner not later than fifteen days from the date of such meeting.

(4) The Deputy Commissioner shall immediately after oath taking as under sub-rule (2), call upon the members present as under sub-section (1) of Section 65 of the Act, to propose and second names of persons from amongst themselves as under sub-section (1) of Section 70 of the Act, for election of a President and Vice-Presdent of the Zilla Parishad. The Deputy Commissioner presiding over the meeting shall record the name of each candidate proposed for different offices and shall reject any proposal if, the candidate refuses to stand for election.

(5) If, only one candidate is proposed and seconded against each of the offices as under sub-rule (1), shall thereupon be declared to be duly elected as the President or the Vice-President as the case may be, of the Zilla Parishad.

(6) If, more than one candidate are proposed and seconded against each of the offices, the Deputy Commissioner shall conduct the election in the following manner-

(i) the Deputy Commissioner presiding over the meeting shall cause to prepare as many ballot papers separately for each of the offices as there are members present as under sub-section (1) of Section 70 of the Act, in FORM IV appended herewith, in the language of the region and whereupon the names of the candidates shall be written line-wise in the order in which the proposals were made;

(ii) the Deputy Commissioner presiding over the meeting, shall allow the members as under clause (i) above, to inspect the two separate ballot boxes to be used for the purpose and thereafter secure and seal such ballot boxes and place them before him. The
Deputy Commissioner shall provide a compartment screened from observation by any other persons in which the members can mark the ballot paper;

[iii] the Deputy Commissioner shall thereafter handover one such ballot paper as prepared under clause (i) to each of the members present after putting his signature on the back of each ballot paper. He shall then instruct the members to enter the compartment one by one and put a cross mark against the name of the candidate of his choice in the ballot paper supplied, fold it and then insert it into the respective ballot box kept in front of him; and

(iv) if, a member is unable to write or physically incapacitated from voting, the Deputy Commissioner shall, at the request of the member, take him to the screened compartment, ascertain his choice and accordingly mark the ballot paper, fold it and then insert it in the concerned ballot box. The Deputy Commissioner shall ensure secrecy of the ballot paper.

(7) Immediately after the voting is over, the Deputy Commissioner shall open the ballot boxes one by one, take out the ballot papers therefrom, count them and record the number thereof in two separate statements office-wise. A ballot paper shall be invalid on the grounds as under clauses (a), (b), (c), (d) and (e) of sub-rule (7) of Rule 46.

(8) The Deputy Commissioner shall, after completion of counting and recording of votes received by each candidates for each of the offices, declare the candidate who has secured highest number of votes against respective offices to be duly elected as the President and Vice-President of the Zilla Parishad concerned.

(9) In case of equality of votes in either of the said election, declaration of election shall be given by the Deputy Commissioner in the manner prescribed under Rule 45 of these rules.

(10) Declaration as to the election to the offices of the President and Vice-President of the Zilla Parishad by the Deputy Commissioner shall be final provided any dispute arises in the said election.
(11) In case of filling up of any vacancy in the offices of the President and Vice-President of the Zilla Parishad and the determination of disputes relating to such election as under subsection (2) of Section 70 of the Act, shall be disposed off by the Panchayat Election Tribunal as under Section 127 of the Act.

51. Submission of the List of the President and the Vice President and the Member of the Zilla Parishad. - Soon after the election is over as under Rule 50, the Deputy Commissioner shall submit a list to the State Election Commission indicating the names and respective addresses of the person elected as the President, the Vice-President and the members of the Zilla Parishad for notification.

52. Dissolving of Mahkuma Parishad.- As soon as the new Zilla Parishad is constituted in the first meeting of the Zilla Parishad as under sub-rules (1) and (2) of Rule 50, the old Mahkuma Parishad, if any, shall automatically stand dissolved.

53. Vacancy in the Offices of the President, the Vice-President and the Member of Gaon Panchayat, Anchalik Panchayat or Zilla Parishad.- (1) In the event of occurring vacancy in the offices of either of the President or the Vice-President or the members, the Secretary in respect of Gaon Panchayat, the Executive Officer in respect of Anchalik Panchayat and the Chief Executive Officer in respect of Zilla Parishad shall, immediately inform the Deputy Commissioner or the Sub-Divisional Officer concerned as the case may be, with details and the Deputy Commissioner or the Sub-Divisional Officer concerned as the case may be, shall report the matter to the State Election Commission with his comment for necessary action.

(2) To fill up the casual vacancy of the office of the President of Gaon Panchayat, these rules for Panchayat election shall apply.

(3) To fill up casual vacancy of the offices of Vice-President of Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad, the manners prescribed under sub-rule (1) to (8) of Rule 46 in respect of Gaon Panchayat and sub-rule (1) to (9) of Rule 48 in respect of Anchalik Panchayat and sub-rule (1) to (9) of Rule 50 in respect of Zilla Parishad shall apply.

54. Other matters not provided in these Rules. - As regard other matters not provided in the Assam Panchayat (Constitution) Rules, 1995, the matters shall be guided by the relevant Rules under the Representation of the Peoples Act, 1951.
55. **Cost of the Election.** - The expenses incurred in connection with holding the elections under these Rules shall be net in such manner as may be decided by the State Government from time to time.

56. **Constitution of Standing Committees.** - The Gaon Panchayat and the Anchalik Panchayat and the Zilla Parishad shall constitute their respective Standing Committees within ten days from the date of their first meeting in the manner prescribed under Section 22, Section 52 and Section 81 and Section 82 of the Act, respectively.

57. **Removal of Difficulties.** - If any difficulty arises in giving effect to the provision of these rules, the Government may take such necessary action so long as these are not inconsistent with the main objective and provision of the Act/these Rules.

58. **Repeal.** - With the coming into force of these rules, the Assam Panchayati Raj (Constitution) Rules, 1990 stands repealed.

59. The State Election Commission may formulate Model Code of Conduct for the guidance of political parties and candidates in consultation with the Political parties.

60. The State Election Commission may prescribed limit of expenditure to be incurred by the candidates in contesting the election. The candidates shall submit the statement of expenditure duly certified to the State Election Commission within a period of 60 (sixty) days from the date of his declaration of results.

61. (1) As per provision of Section 70(A) (1) of the Assam panchayat Act, 1994 the State Government of Assam shall notify the names of Zilla Parishad reserved for Scheduled Caste and Scheduled Tribes on the basis of the number of the offices of the President! Vice-President of Zilla- Parishad to be reserved for the Scheduled Castes or Scheduled Tribes, as the case may be, under sub-section (I) of Section 70 and shall bear the same proportion to the total number of such offices in the Zilla Parishads of the State as the population of the Scheduled Castes or Scheduled Tribes in the State bears to the total population of the State. The State Government shall determine the offices of the President and, the Vice-President to be so reserved, while calculating the number of offices to be so reserved if the result bears any fraction which is 5 or more, it shall be rounded Off to the next higher integer and if it is less than 5 then it shall be ignored. In selecting the Zilla Parishad for reservation of the office of the President/Vice-President
for the Scheduled Castes and Scheduled Tribes the Zilla Parishad with the highest number of Scheduled Castes or the Scheduled Tribe$ population as the case may be, where the election is held shall be reserved first and so in order of such population in the descending orders:

Provided that such reservation of the offices of President/Vice-President shall be allotted by rotation among the Zilla Parishad having Scheduled Castes and Scheduled Tribes population in the descending order of such population as provided herein above.

(2) Out of the total offices of President/Vice-President to be reserved for the Scheduled Castes or Scheduled Tribes, as the case may be, in the State, not less than, 33% of such offices shall be reserved for women of the Scheduled Castes and Scheduled Tribes. The Zilla Parishads to be so reserved for women of the Scheduled Caste and Scheduled Tribes it shall be determined by drawing of Lot by an officer authorized by the State Government in this behalf and shall be allotted by rotation.

(3) The Zilla Parishad reserved for President/Vice-President under sub-section (1) of Section 70-A of the Assam Panchayat Act, 1994 shall not be less than 33% of the total number of Zilla Parishads in the State including the seats reserved for women of the Scheduled Castes/the Scheduled Tribes and such reservation shall be determined by the officer authorised by the Government as aforesaid, by drawing of Lot and shall be allotted by rotation.

The notice for reservation under this sub-rule shall be published just after declaration of result of the Election of the Zilla Parishad. The copies of such notice shall be published in the Official Gazette / State Election Commission offices and Deputy Commissioner Offices/ Zilla Parishad offices and in local News Papers for wide Publicity:

Provided further that office of the Vice-President of Zilla Parishad shall be reserved in the same manner as prescribed for reservation of the office of the President of Zilla Parishad as laid down under Rule 8(2) of these Rules:

Provided that office of the Vice-President of Zilla Parishad shall not be reserved for the person belonging to Scheduled Castes or Scheduled Tribes in which the office of the President of Zilla Parishad has already been reserved for Scheduled Castes or Scheduled Tribes community. Such reservation of the offices of Vice-President of Zilla
Parishad shall be done with the highest number of Scheduled Casts or Scheduled Tribes population as the case may be, in descending order after excluding the Zilla Parishad in which the office of the President has already being reserved on the basis of highest number of Scheduled Castes or Scheduled Tribes population.
FORM I-A
BALLOT PAPER
(Rule - 28)

Election of Member .................................................................................
Gaon Panchayat by the voters of ..............................................................
Constituency.

Serial No. ......................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Candidates</th>
<th>Symbol</th>
<th>Cross Mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Instruction:

1. Number of person to be elected-One.
2. You have only one vote.
3. You must not vote for more than one candidate.
4. You are to vote by putting a cross (x) mark in column No. 4 against the symbol printed opposite the name of the candidate for whom you wish to vote.
FORM I-B
BALLOT PAPER
(Rule - 28)

Election of President to ..................................................
Gaon Panchayat by the voters of all the ..................................
Constituency of the Gaon Panchayat.

Serial No. .................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Candidates</th>
<th>Symbol</th>
<th>Cross Mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

**Instruction:**

1. Number of person to be elected-One.
2. You have only one vote.
3. You must not vote for more than one candidate.
4. You are to vote by putting a cross (x) mark in column No. 4 against the symbol printed opposite the name of the candidate for whom you wish to vote.
**FORM I-C**

**BALLOT PAPER**

(Rule - 28)

Election of Member to ..................................................
Anchalik Panchayat by the voters of all the Constituency of  
.................................................. Gaon Panchayat.

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Name of Candidates</th>
<th>Symbol</th>
<th>Cross Mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

**Instruction:**

1. Number of person to be elected-One.
2. You have only one vote.
3. You must not vote for more than one candidate.
4. You are to vote by putting a cross (x) mark in column No. 4 against the symbol printed opposite the name of the candidate for whom you wish to vote.
FORM I-D
BALLOT PAPER
(Rule - 28)

Election of President to .................................................................
Zilla Parishad by the voters of all the Constituency No ............................ of the District of ..............................................

Serial No. .........................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Candidates</th>
<th>Symbol</th>
<th>Cross Mark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
</tr>
</tbody>
</table>

Instruction:

1. Number of person to be elected-One.
2. You have only one vote.
3. You must not vote for more than one candidate.
4. You are to vote by putting a cross (x) mark in column No. 4 against the symbol printed opposite the name of the candidate for whom you wish to vote.
FORM II-A

[Sub-Rule (1) of Rule-22]

[NOMINATION PAPER FOR ELECTION OF GAON PANCHAYAT MEMBER]

I, hereby nominate Shri/Smti........................................ as a candidate for election of Member of ............... Gaon Panchayat from ................. Constituency of Gaon Panchayat.

Candidate's name .................................................................

His/her Postal Address ..............................................................

.................................................................

His/her name is entered in serial number ................. of the Electoral Roll of ................. Village in ................. Constituency of the Gaon Panchayat.

May name is entered in the serial number .......... of the Electoral Roll of ................. Village ................. in ................. Constituency of the Gaon Panchayat.

Signature or thumb Impression of the proposer.

Date ........................................

1. I, the above mentioned candidate, assent to this nomination, I declare that the symbol I have chosen in order of preferences are (1) ............... (2) ............... (3) ............... .

2. I am Independent candidate and the symbols I have chosen in the order of preference are (1) ............... (2) ............... (3) ............... .

3. I am an officially sponsored candidate of .......... a National/State party recognised by the Election Commission of India having its symbol.

I further declare that I am a member of the ................. Tribe/Castes which is a Scheduled Tribe/Caste in relation to the State of Assam under the Constitution of India.

The Security Money amounting to Rs. ................. (in words) has been deposited vide Receipt No. ................. of ................. a copy of which is enclosed herewith.

Signature of thumb Impression of the Candidate.

Date ........................................
(To be filled up by the officer authorised)

Serial Number of nomination paper ...........................................

This nomination paper was delivered to me at ......................................

(Place) at .................. (Hours) .................... on ......................... on ........................................

(Date) by the candidate/proposer.

Signature of the Officer.

(Score out the paragraph or word not applicable)

(Decision of the officer accepting or rejecting the nomination paper)

I have examined the nomination paper in accordance with Sub-Rule (2), (b), (i), (ii), and (iv) of Rule-22 and decided as below:

............................................................................................................................

Signature of the Officer

Date ..................................

Receipt for nomination paper and notice of Scrutiny (to be handed over to the person presenting the nomination paper)

Serial number of nomination paper ...........................................

This nomination paper of Shri/Smti........................................ for election as the member of ........................................ Gaon Panchayat from Constituency .......................................................... was delivered to me at .................................................. (Place) .................. at ......................... (hours) on .................................................. (date) by the candidate/proposer.

This nomination paper will be taken up for scrutiny at .................................................. (Place) .................................. at ......................... (Hours) on .................................................. (date).

Date.................................. Signature of the Officer.
FROM II-B

[Sub-rule (i) of Rule-22]

(NOMINATION PAPER FOR ELECTION OF THE PRESIDENT OF GAON PANCHAYAT OR THE MEMBER OF ANCHALIK PANCHAYAT AND MEMBER OF ZILLA PARISHAD)

I, hereby nominate Shri/Smti. as a Candidate for election of President of Gaon Panchayat/Member of Anchalik Panchayat/Member of Zilla Parishad from Gaon Panchayat area/Constituency No. for Zilla Parishad of the District of Candidate's name

His/her postal address

His/her name is entered against in serial number of the Electoral Roll of Village of Constituency of the Gaon Panchayat/Zilla Parishad of the district of My name is and entered against serial number of the Electoral Roll of Village of Constituency of the Gaon Panchayat/Zilla Parishad of the district of

Signature or thumb impression of the proposer.

Date

1. I, the above mentioned candidate, assent to this nomination, I declare that the symbol I have chosen in order of preferences are (1) (2) (3)

2. I am an independent candidate and the symbols I have chosen in order of preferences are (1) [2] (3)

3. I am an officially sponsored candidate of a National/State Party recognised by the Election Commission of India having its symbol.

I further declare that I am a member of the Tribe/Caste which is a Scheduled Tribe/Caste in relation to the State of Assam under the Constitution of India.

The Security Money amounting to Rs. (in words) has been deposited vide Receipt No. date of is enclosed herewith.
(To be filled up by the officer authorised)

Serial Number of nomination paper ........................................

This nomination paper was delivered to me at .......................................
(Place) at .................................... (Hours) ........................................ on
........................................ (Date) by the candidate/proposer.

Signature of the Officer/Deputy Commissioner.

(Decision of the Officer/Deputy Commissioner accepting or rejecting the nomination)

I have examined the nomination paper in accordance with Sub-Rule (2), (b), (i), (ii), (iii) and (iv) of Rule-22 and decided as below:

..........................................................................................................

..........................................................................................................

Signature of the Officer/Deputy Commissioner

Receipt for nomination paper and notice of Scrutiny (to be handed over to the person presenting the nomination paper).

Serial number of nomination paper ........................................

This nomination paper of Shri/Smti ........................................ a candidate for election as the President of Gram Panchayat/member of Anchalik Panchayat/member of Zilla Parishad from Gaon Panchayat area/Zilla Parishad Constituency No ........................................ of the district of ........................................ was delivered to me at .................................... (Place) .................................... at .................................... (Hours) on .................................... (date) by the candidate/proposer.

This nomination paper will be taken up for scrutiny at .................................... (Place) .................................... at .................................... (Hours) on .................................... (date).

Date ........................................ Signature of the Officer

(Score the Paragraph, word or words not relevant).
FORM III-A
LIST OF CONTESTING CANDIDATES
[Rule-26]

Election of the Gaon Panchayat/Gaon Panchayat Members falling within ................................ Anchalik Panchayat to the Gaon Panchayat.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Candidates (Shri/ Shrimati, should be affixed before the name to indicate sex).</th>
<th>Scheduled Caste or Scheduled Tribe</th>
<th>Address of Candidate</th>
<th>Symbol allotted</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

The poll will be taken between the hours of .................... O’clock in the forenoon and .................... O’clock in the afternoon on ........................................... Date ................................ at .................................. (Place).

Signature of the Officer.

*****
FORM III-B
LIST OF CONTESTING CANDIDATES
[Rule-26]

Election of the Member of Anchalik Panchayat/Zilla Parishad within the Sub-Division/District to that Anchalik Panchayat/Zilla Parishad.

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Name of Candidates (Shri/Shrimati, should be affixed before the name to indicate sex).</th>
<th>Scheduled Caste or Scheduled Tribe</th>
<th>Address of Candidate</th>
<th>Symbol allotted.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
</tr>
</tbody>
</table>

The poll will be taken between the hours of .................... O' clock in the forenoon and .................... O' clock in the afternoon on .......................... Date .................... at .......................... (Place).

Signature of the Officer/Deputy Commissioner
Election of Vice President of Gaon Panchayat/President and Vice-President of Anchalik Panchayat/President and Vice-President of Zilla Parishad.

Serial No. ........................

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Candidates</th>
<th>Vote Cross (x) Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
</tr>
</tbody>
</table>

Instruction:

1. Number of person to be elected-One.
2. Only one vote is to be given.
3. Must not vote for more than one candidate.
4. A Cross (x) mark shall be placed in column No. 3 against the name of the candidate for whom the voter wishes to vote.

(Score out the word or words not applicable).
### SCHEDULE – I
(Rule 21)

**Free Symbols**

1. Aeroplane
2. Bicycle
3. Boat
4. Bow & Arrow
5. Bucket
6. Car
7. Cart
8. Cup and Plate
9. Dao
10. Hand Pump
11. Coconut Tree
12. Hurricane Lamp
13. Ink pot and Pen
14. Jug
15. Letter Box
16. Lock and Key
17. Plough
18. Pitcher
19. Radio
20. Railway Engine
21. Rising Sun
22. Spade
23. Spectacle
24. Sewing Machine
25. Two leaves
26. Watch

### SCHEDULE – I(A)
(Rule 21)

**NATIONAL PARTIES**

<table>
<thead>
<tr>
<th>Name of the party</th>
<th>Symbol reserved</th>
<th>Symbol</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Bhartiya Janata Party</td>
<td>Lotus</td>
<td>(Symbol)</td>
</tr>
<tr>
<td>2. Communist Party of India</td>
<td>Earns of Corn and Sickle</td>
<td>(Symbol)</td>
</tr>
<tr>
<td>3. Communist Party of India(Marxist)</td>
<td>Hammer, Sickle</td>
<td>(Symbol)</td>
</tr>
<tr>
<td>4. Indian National Congress (I)</td>
<td>Hand</td>
<td>(Symbol)</td>
</tr>
<tr>
<td>5. Janata Dal</td>
<td>Chakra( Wheel)</td>
<td>(Symbol)</td>
</tr>
<tr>
<td>6. Janata Party (JP)</td>
<td>Farmer digging with</td>
<td>(Symbol)</td>
</tr>
<tr>
<td></td>
<td>mamti within a wheel</td>
<td></td>
</tr>
<tr>
<td>7. Lok Dal(B)</td>
<td>Farmer driving Bullock cart</td>
<td>(Symbol)</td>
</tr>
</tbody>
</table>
SCHEDULE – I (B)
(Rule 21)
SYMBOLS RESERVED FOR STATE PARTIES (ASSAM)

1. Assam Gana Parishad           Elephant   (Symbol)
2. Plains Tribals Council of Assam Cultivator cutting crop (Symbol)
3. United Minorities front, Assam  Ladder   (Symbol)

THE
ASSAM PANCHAYAT (FINANCIAL) RULES, 2002

No. PDA.149f95fl57 [Dated the 9th October, 2002]

Preamble. - In exercise of the powers conferred by Section 141 of the Assam Panchayat Act, 1994 (Assam Act XVIII of 1994), the Governor of Assam is hereby pleased to make the following rules' namely

CONTENTS

Preamble
1. Short title and commencement.
2. Definitions.
5. Gaon Panchayat Fund.
6. Payment out of Panchayat Fund.
7. Custody of Panchayat Fund.
8. Forms for maintenance of Accounts of Panchayats.
10. Imprest of cash.
12. Procedure for submission of claims.
13. Location of Fund.
14. Procedure to deal with Receipt.
15. Receipt Book.
16. Register of Receipt Book and verification of stock Receipt Book.
17. Payment.
18. Correction in Accounts.
19. Register for properties assets.
20. Vouchers and Preparation of bills and Pay order.
21. Legally valid Accounts of all payment.
22. Responsibilities.
23. Authorisation by the Chief Executive Officer of Zilla Parishad and by the Executive Officer of Anchalik Panchayat to do certain acts by other Officers.
24. Due date for Payment of Salary Wages and Honorarium etc.
25. Procedure of final
27. Custody of Cheque Book
29. Register for Government Fund.
30. Receipt of stores.
31. Forms for preparation of bill.
32. Budget for Gaon Panchayat Fund.
33. Budget for Anchalik Panchayat Fund.
34. Budget for Zilla Parishad Fund.
35. District Planning Committee Fund.

WORKS EXPENDITURE
36. Procedure for works with the fund of respective Panchayat.
37. Inspection of Works.
38. Original or repair work.
40. Measurement Book.

TAX RATES AND FEES
41. Imposition of taxes fees, cess etc. by Gaon Panchayat.
42. Imposition of fees within cess etc., by Anchalik Panchayat.
43. Imposition of tools through fees and cess etc. by Zilla Parishad.
44. Fee for mooring on boat etc. by the Anchalik Panchayat and Zilla Parishad.
45. Assessment and collection rules by of taxes etc., Register of or the Zilla Assessment collection.
46. License fee.

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

47. Preparation of lists of persons liable to pay cess.
48. Forms
49. Annexure

1. Short title and Commencement. -- (1) These Rules may be called the Assam Panchayat (Financial) Rules 2002.

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

2. Definitions. -- (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 Pannchayat, 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 Panchayt;
(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 a Bank or Branch 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 meaning respectively assigned to them in the Act.

3. **Zilla Parishad Fund.** - 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.

4. **Anchalik Panchayat Fund.** - 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.

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

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

8. Forms for maintenance of Accounts of Panchayats. - 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 accountants 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 Accountants 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) As monthly 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 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 corrects 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 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 Secretary 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 encashed:
   No.……….. dated.………….. Rs.………………
   No.……….. dated.………….. Rs.………………
   (ii) Interest credited into pass book not recorded in the
   Cash Book ………….. Rs. ………………….. Total= Rs……….
(c) Deduct (i) amount credited in the Cash Book but not credited in the passbook……….. Rs………………
   (ii) Bank charges debited in the pass book, but not recorded in the
   Cash Book Rs………..
   Total balance as per pass book Rs………………
   [(a) Plus (b) Minus (c)]
(f) The cash book 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.

9. **Safety of cash.** -- (1) Money in land shall be kept in strong treasures chest and secured by double locks of different patterns. One of each key 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 Secretary of Gaon Panchayat and other by the President. In all the cases, the cash 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).

10. **Imprest Cash.**-- A Zilla Parishad and an Anchalik Panchayat and a Gaon Panchayat shall retains 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.

11. **Withdrawal.** -- (1) No money shall be withdrawal from the respective fund unless it is required for immediate utilisation and disbursement.

(2) If for any reason, the amount drawn can not be utilised and disbursed immediately, the amount as such shall be refunded to the fund and may be drawn again when required.

12. **Procedure or Submission or claims.** -- (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 Statr 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 Chann elise all schematic fund to the respective Panchayats by A/C payee Bank Draft/Banker's Cheque:

Provided that salaries etc., of the staff mentioned under subsection (3) of Section 102 of the Act, shall be channelised to the respective Zilla Parishad by A/C payee Bank Draft/Banker's Cheque and in time.
13. **Location or Fund.** -- 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 Zilla Parishad and Anchalik Panchayat and through the Secretary in respect of Gaon Panchayat or any other official/ Officer in employment of the Panchayat, authorised in this behalf by the respective Panchayat. Such dues shall be duly accounted for the Cashier in respect 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 be handle cash.

14. **Procedure of deal with Receipt.** -- (1) All receipts due to the Zilla Parishad and the Anchalik Panchayat and the 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 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 respect of Zilla Parishad and the 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 in the Cash Book on the date 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 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 Accountants 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. 4,001/- to Rs. 20,000/- Rs. 20/- Rs. 20,001/- to Rs. 50,000/- Rs. 30/- Rs. 50,001/- 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 a Receipt Boocer deputed to the Panchayat shall be excluded. The allowance if allowed, shall be made available out of the own resources of Panchayat concerned.

15. Receipt Book. -- The receipt Form No.4 of the Schedule to be bounded containing 50 (fifty) pages each, each page in original, duplicate and triplicate shall be consecutively numbered. Before bringing a Receipt Book into use, the Officer in respective Panchayat as under rule 8 (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.

16. Register of Receipt. Book and Verification of Stock Receipt Book. -- (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 authorised in this behalf, under lock and key. Normally, one Receive book shall only be issued for use at a time. Used Receipt Book shall be returned to respective Officer or to the Officer authorised 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 have be verified at the end of each financial year commencing from first day of April every and ending on thirty first day of March next year by the office concerned and a certificate indicating the result of verification shall be record in the Register of Receipt Books.

**17. Payment.** - 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 FORM No.4 of the Schedule to these rules.

**18. Correction in Accounts.** -- 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(s) and writing "Cancelled". Such cancellation shall be attested by the Officer concerned with dated initials.

**19. Register for properties assets.** -- 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.

**20. Vouchers and preparation of Bills and Pay Order.** -- (1) 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 and identification 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 are 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 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……………………………

<table>
<thead>
<tr>
<th>Specification of Works done</th>
<th>Rate per unit</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>or supplied made</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Rs.

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

Net claims Rs.................................................................

(Rupees.................................................................)

**CONTRACTOR/SUPPLIER**

**Note: 4:** Erasing or overwriting in the vouchers or bills are forbidden. If any correction is necessary, are incorrect entry should be cancelled neatly in red ink and the correct entry inserted. All corrections and alterations in the total voucher of 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 Anchalik Panchayat accounts and the Secretary 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 order pay 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 as 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.

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

21. Legally valid Accountanys of all payment.-- (1) The Officers as mentioned in Rule 20(2)(a) shall be responsible for valid Accounts for the amounts drawn by Cheque on Account of Bill passed by him.

(2) The Cashier or the Officers mentioned Rule 20(1) shall be responsible to obtain and preserve a legally valid Acquittance for the amount drawn in sub-rule (1).

22. Responsibilities. -- (1) The responsibility 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 responsibility 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.

23. Authorisation by the Chief Executive Officer of Zilla Parishad and by the Executive Officer of Anchalik Panchayat to do certain acts by other officers. -- (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 Officer of the State Government working under him during his 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 Officer 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 in such occasion shall be applicable.

(2) In respect of the Secretary of the Gaon Panchayat in this 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.
24. Due date for payment of Salary Wages and Honorarium etc.-- (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 days 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.

25. Procedure of final. -- (1) The last payment of pay and allowances and any amount due otherwise shall not be made in respect of a Zilla Parishad or Anchalik Panchayat or Gaon Panchayat employees or President, Vice-President or member, as the case may be, finally quitting the service by 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/member, the same shall be recovered from his/her due and the balance paid to him/her. Relevant Government rules and order for recoveries from Government servants shall be followed.

26. General Principle of Expenditure. -- 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 of his own money. It will be his own responsibility to see that each item or expenditure is of immediate necessity and the rate charged are fair and reasonable and that the expenditure is covered by the budget in the respective budget of the Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat.

27. Custody of Cheque Book. -- 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 numbers 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.
Receipt

<table>
<thead>
<tr>
<th>Date of Receipt</th>
<th>Cheque Book No.</th>
<th>No. of Cheques From.............</th>
<th>Total No. of Cheque book received</th>
<th>Remarks if there be any discrepancy</th>
<th>Signature of the Head Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
</tr>
</tbody>
</table>

ISSUE

<table>
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<tr>
<th>Date</th>
<th>To whom</th>
<th>No. of cheques Book issued with the serial No. of cheques.</th>
<th>Signature of the recipient</th>
<th>Signature of the head of Officer</th>
</tr>
</thead>
<tbody>
<tr>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
</tr>
</tbody>
</table>

Return of used up Cheques Book

<table>
<thead>
<tr>
<th>Date of Return</th>
<th>Detail of returned Cheque Book</th>
<th>Signature of the recipient</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>12</td>
<td>13</td>
<td>14</td>
<td>15</td>
</tr>
</tbody>
</table>

28. Custody of Bank Pass Book. -- (1) The Bank Pass Book shall kept the under the personal custody of the Officer as under sub-rule 2(a) of Rule 20 in respect of different Panchayats. 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 Banks 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 anyone connected with the Office of the Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat.

29. Register for Government Fund. -- A register shall be maintained in FORM No.7 of the Schedule for record of conditional grants and specific purposes and expenditure thereof.

30. Receipts of stores.-- (1) All materials received should be examined, counted, measured or weighted as the case may be, when delivery is taken and these should be kept in-charge of the Accountant in respect of Zilla Parishad and the Anchalik Panchayat and in charge of the Secretary in respect or Gaon Panchayat who shall account for the materials in the stock Book and be required to give a certificate on the body of the bill to the effect that the actually received the materials in good condition and recorded, these in the corresponding stock, book in the following manner

“Received the articles as specified in the Challan/Bill No…………………
dated………………………………in good condition and recorded these at
Such certificate shall be recorded under the dated initials 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,
weighting 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 FORM No.8 of the Schedule.

Note:-The Accountant in respect of Anchalik Panchayat means Accountant-cum-
store-keeper of the Block (C.D).

(3) 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
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.

31. Forma for Preparation of Bill. -- For preparation of Bills Forms are as
prescribed for use in Government Officers may be used.

32. Budget for Gaon Panchayat. - (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 (l) (a), (b), (c) of Section 24 of the
Act shall intimate each Gaon Panchayat, the amount of contribution, grant and loan, if
granted any, expenditure including other receipts mentioned in Section 24(1), (d), (e), (f),
(g) and (h) of the Act for the ensuing Panchayat financial year beginning from first of
July and ending on 30th June each year or any other date as may be specified by the State
Government subsequently in FORM No.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 re-submit 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 re-submission 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 and when necessity arises.

33. Budget for Anchalik Panchayat Fund.-- The State Government or the
Central Government or the Zilla Parishad as the case may be, as under Section 56
(l){a),(b),(c) of the Act, shall intimate each Anchalik Panchayat, the amount of
contribution and grants and loan if granted any, to prepare its estimates of revenue and
expenditure including other receipts, as mentioned in Section 56(1),(d),(e),(f) and(g) of
the Act for the ensuing Panchayat financial year beginning from first of July and ending
on 30th June each year or any other date as may be prescribed by the State Government subsequently in FORM No. 10 of the Schedule to these Rules which 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 to the budget as and when necessary in FORM No. 10 of the Schedule.

34. Budget for Zilla Parishad Fund.-- (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 transferred to Zilla Parishad fund by appropriation out of the consolidated fund of the state to prepare its estimate of revenue and expenditure including other receipts as mentioned under clauses, (iii), (iv), (v), (vi) and (vii of Section 91 of the Act for the ensuing Panchayat financial year beginning from first of July and ending on 30th June each year or any other date as may be prescribed by the State Government subsequently 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 re-submit the budget -direct to the State Government and the Government shall approve the budget within 30 days from the date of submission or re-submission 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 may 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 30th of December.

35. District Planning Committee Fund.-- (1) Every Department of the Government which are to transfer development schemes referred under Section 19, Section 49 and Section 90 of the Act to the Panchayat bodies for implementation, 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 District Planning Committee funds 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 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 as "deputed staff" in position now under the Mahkuma Parishad shall function as the staff of District Planning Committee which comprises on 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.

(4) **Budget of the District Planning Committee.** - (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 & Rural Development through the Director, Panchayat & 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 re-submit the budget to the State Government within fifteenth of August and the State Government shall approve the budget 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.

**Works Expenditure**

36. **Procedure for Works with the Fund of Respective Panchayat.**— (1) The Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat, as the case may be, may itself accord the 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 Panchayats 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 of which is above Rs. 50,000.00, Rs. 20,000.00, Rs. 10,000.00 in 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 are more than Rs. 50,000.00, Rs. 20,000.00 and Rs.10,000.00 in respect of Zilla Parishad, Anchalik Panchayat and Gaon Panchayat as the case may be, the concerned Zilla Parishad or the Panchayat need to obtain the same from Panchayat & Rural Development Department, Government of Assam. :

Provided further that for the work 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 property, correctness and feasibility thereof as well as the project, then 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 re-submission:

Provided further that Gaon Panchayat or the Anchalik Panchayat, or the Zilla Parishad as the case may be shall re-submit 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 of any project the, estimated cost of which is above Rs. 10,000.00 and the plan and estimates in respect of the project the estimated cost of which is below Rs. 10,000.00 the Secretary in respect of 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 and 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 provision and required fund available; in respective Panchayat fund.

(6) The President in 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 the 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.

37. **Inspection of Work.**— (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 to 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 authorised by the Government may inspect the offices or premises of or work taken up by the 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 from 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, the Anchalik Panchayat and the 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.

38. **Original or 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 powers of the Panchayat shall not be split into small estimates to bring them within the power 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 Panchayats:

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 Panchayats by the contractor, the rules for execution of works by the State Public Works Department shall apply mutatis 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 Standing Committee constituted under sub-section (1) of Section 22 and sub-section (l) (a) of Section 52 and sub-section {a} of Section 81 of the Act. The concerned Standing Committee shall open the tenders and recommend for acceptance by 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 objection to the capability and financial status of tender and in such cases for not accepting the lowest tender shall be recorded.

39. Muster Roll. -- Wages of labour engaged in works done shall be drawn in Muster Roll in FORM No. 13 of the Schedule showing the names of labourer of days they work and amount due to each of them. The daily attendance and, absence of labour or labourers 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 Gaon Panchayat and be countersigned 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 to labourers shall be made in presence of members 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 disburs er.

40. Measurement of 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 Department.

(2) In case of works done by the Panchayat through daily labourers, the measurement of works done shall also be recorded in the Measurement Book when items of works done are susceptible to measurement.

(3) Before finally passing the Muster Roll the Secretary in respect of Gaon Panchayat, the Executive Officer in respect of Anchalik Panchayat and the Chief Executive Officer or by his authorised 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 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 show the names of Officers 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 authorised 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

#### 41. Imposition of Taxes, Fees, Cess etc. by Gaon Panchayat

(1) The Gaon Panchayat may from time to time at a meeting convened expressly for the purpose for which due notices has been given, impose within the local limit of its jurisdiction subject to the approval of the concerned Zilla Parishad, taxes, fee, cess, at such rates not exceeding the maximum limit prescribed hereunder.

(2) The Maximum of taxes or cess or fee etc., imposed under sub section (1) and (2) of Section 25 of the Act, shall be,

(a) House 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 house 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 house with C.I. sheet roof used for business purposes Rs. 2,000/- per annum payable by the owner or the occupant as the case may be;

(v) For house 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 stamps duty on all payments for admission to any entertainment, a sum not exceeding Rs. 1.00 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 purposes is made, a sum not exceeding Rs. 10.00 per annum for household 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 beneficiaries equally;

(e) A conservancy rate where arrangement for clearing private latrines and urinals is made, a sum not exceeding Rs. 100.00 per occasion per unit and Rs. 50/- per occasion respectively recoverable from the beneficiaries.

(4) 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 clauses (a), (b), (c), (d), (e) of subsection (3) of Section 25 of the Act and submit the same to the concerned Zilla Parishad, on receipt of the Bye-Laws submitted by all the Gaon Panchayats under it, shall consolidate the same keeping conformity for the whole district and submit the same to the Government.

42. Imposition of Fees within and cess etc., Anchalik Panchayat.-- 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 (l0) (a), (b), (c), (d), (e), (f), (g) of Section 57 of the Act and submit the same to the concerned Zilla Parishad. On receipt of the Bye-Laws from all the Anchalik Panchayats under it, the Zilla Parishad shall consolidate the same keeping conformity for the whole district and then submit the same to the Government.

43. Imposition of Tools through 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) or Section 95 of the Act and submit the same to Government.

44. Fee for Mooring on Boat etc., by the Anchalik Panchayat and Zilla Parishad. -- (1) (a) The Anchalik Panchayat and the Zilla Parishad may impose tolls fee, on the Row-Boat, skiff or other light craft, country Boat or 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 keeps 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 local authority or of the maintenance of which in the execution of their duties an allowance is made by the Government of a local authority to any of their Officers;

(b) No fee shall be imposed on boat plying for hire in connection with a ferry recognised by statute or statutory 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 the 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 is 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 authorised 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 authorised 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.

45. Assessment and Collection Rules by of Taxes etc., Register of or the Zilla Assessment Collection.-- (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 NO. 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 same limits prescribed in this behalf under sub-rule (5).

(4) Collection of taxes or fees etc., shall be made by an authorised Officers of the Gaon Panchayat or the Anchalik Panchayat or the Zilla Parishad as the case may be, who shall give clear receipt in FORM No.4 attached to the schedule to those rules 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 installments payable in cash on or before 30th September, 31st December, 31st March and 30th 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 arrear 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-Laws 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 and Revenue Regulation, 1886.

46. (1) When it has been decided that license fee shall be or imposed under Rules 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 carriage or Hotel or Shop pr Cinema Hall etc., shall be in operation unless the owner thereof 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 published in the form prescribed in Annexure-A to those rules at least on 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 Rules 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 into 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 carts 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 preceeding 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) of 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 the end of each half year or a year, made published and other specifying and different fee which shall be charged for the ensuing half year or a year.

(3) **License how can be obtained.** -- 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 year or a year, a statement duly signed and dated by him in one form that may be prescribed by the concerned Panchayat containing particulars of cars 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 cars carriage, Shop, Hotels and Cinema Hall etc., during the half year or a year for issue of license.

(4) On receiving the amount of fee as aforesaid, the concerned Panchayat and any persons 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 the period for which the amount is received.

(5) **Proportionate and carriage acquired during the year.**- Whether to pay 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 license 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 shall pay such amount of fee as shall bear same proportion of the half year or a year as the unexpired 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.

(6) **Liability to pay Fees even whom the owner is absent.**--Whether the owner of any Carriage, Cart or 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 possessions, the Cart or Carriage, or Shop or Hotel or Cinema Hall etc., is for the time being kept shall take a license for the same.

(7) **Penalty**-(a) the concerned Panchayats shall cause a notice on the owner/occupant of such Carriage, Cart etc., mentioned in sub-rule (6) to pay the arrear of license fee with 10% as penalty within three months from the date of issue of the Notice. In case of failure to pay the arrear license 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 realised in the manner prescribed for realisation of arrear land revenue as prescribed in Rule 46(7).

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

(8) List of owners. - The concerned Panchayat shall from 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 license indicating therein, the Cart or Carriages or Hotels or Shops or Cinema Hall etc., in respect of which the fees for the current half year or a year has been paid in the name of the person to whom license for such things have been issued.

(9) Power to inspect Stable etc., and to summon persons Liable to the Payment of Fee. - The concerned Panchayat or any person authorised by it in that behalf, may at any time enter and inspect and stable or coach, house, or any place wherein it may have reasons to believe that there is any carriage or cart liable to license fee, for which a license 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 cart in respect of which such person is liable to pay license fee.

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

47.(1) Such markets or ferries or fisheries or ponds as are vested in or placed under the control and administrative 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 percent of the minimum bid-value for sale and settlement of the right to collect the authorised fees in respect of the markets or ferries or the fisheries and the pounds for a period coinciding with one Panchayats financial year.

Earnest money so received shall be entered in a Register in FORM No. 12 to the Schedule to these rules.

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

(i) The name and location of each asset to be leased;
(ii) Condition for submission of tenders 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 lease will be given;
(v) The last date of submission of tender;
(vi) Date, place and time of opening tenders.

(3) Such tender notice shall be given wide publicity and a copy thereof hanged on the Notice Board of the Deputy Commissioner, the Sub-Divisional Officer, the Public Works Department and the Offices of the Gaon Panchayat, Anchalik Panchayat and Zilla Parishads and be displayed in prominent places. A copy of the tender notice shall be
endorsed 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) The tender shall be opened, processed and settled by the Committee as provided in sub-section (1) (i) of Section 22 or subsection (1)(a) of Section 52 or sub-section (a) of Section 81 of the Act, as the case may be.

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

(6) The absence of a tenderer or his authorised 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 (l) (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 subsection (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 tenderers concerned requiring the tenderers to submit within seven days from the date of issuing the acceptance letter 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 No.12 and accept a duty stamped lease in a Form as specified in Annexure-B of the Schedule of these rules;

(ii) The Panchayat concerned shall provide the Form of lease and stamps papers at the concerned leasee's cost.

(12) If the tenderer referred to in sub-clauses (ii) fails either to deposit the required amount or to accept the lease within the stipulated period or 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 tenderer as referred to in sub-clause (i) of clause (11)

(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; be leased out, subject to the provision to sub-rule (1) by inviting fresh tender in the manner prescribed in the preceding 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 outlying Sub-Division, as the case may be, to make action for the recovery of the amount - of these loss from the defaulting leasee or his surety, 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 and other sums payable by the leasee under the terms of his lease and on non payment of such rent or other sums the Panchayat concerned shall appropriate the amount of deposit or so much of its as is necessary towards the realisation of the said rent or other 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, Ferries, Fisheries and Ponds under the Panchayats Fee in Fishing Fisheries allotted to Panchayat.

(18) Fee in Fishing Fisheries allotted to Panchayat-

(i) When it is decided to impose a fee on fishing in 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 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 the 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 Register in FORM No.19 and issue the permit in favour of the applicant in FORM No. 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 purposes 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.

48. Preparation of List of Persons liable to Pay Cess.-- (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. Notwithstanding 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**

**RECEIPT & EXPENDITURE LEDGER PERTAINING PANCHAYAT FUND ONLY**

<table>
<thead>
<tr>
<th>Item of Receipt</th>
<th>Financial year</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Fro m Who m Rece ived</th>
<th>Receipt No and Date</th>
<th>receipt Book No</th>
<th>Cash Book page no of cash Book</th>
<th>Amount</th>
<th>Prog rassive</th>
<th>Remar k</th>
<th>Date</th>
<th>Cash Book page no of cash Book</th>
<th>To whom paid</th>
<th>Particulars of Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12 13 14 15 16</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount of Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Amount</th>
<th>Balance</th>
<th>Rem ark</th>
</tr>
</thead>
</table>

N.B.:-(1) Each independent 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 may be at the time of according 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 Account in respect of Zilla Parishad and Anchalik Panchayat and G.P Secretary in respect of Gaon Panchayat shall be 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.
N.B.:- (1) Each independent item of receipt shall be entered in a separate page of the ledger.
(2) Corresponding records in each 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. 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 the ledger.
(4) The Accountants and the G.P. Secretary as order as under SL 3 above shall put all vouchers for pay orders to the concerned officer along with his ledger keeping the vouchers on the same page in which corresponding records on receipts and expenditure have been recorded.
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.
# Annexure – 1

**[FORM NO 3]**

ZILLA PARISHAD/ANCHALIK PANCHAYAT/GAON PANCHAYAT
Cash Book of ..........................for the month of ..................

<table>
<thead>
<tr>
<th>Date</th>
<th>No of items (voucer No)</th>
<th>Particulars with reference to receipts ,challan s, Cheque s etc.</th>
<th>Amount</th>
<th>Classification</th>
<th>Date</th>
<th>No of item(s) (voucer No)</th>
<th>Particulars</th>
<th>Amount</th>
<th>Classification</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash</th>
<th>Treasury PL Account</th>
<th>Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Cash</th>
<th>Treasury PL Account</th>
<th>Bank</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Cashier**

**Officer-in-charge of the Cash Book**

Note: 1. Cash Book to be closed daily.
2. Denomination details of physical balance at the end of the day to be indicated.
3. Certificate that "Closing balance of the cash physically verified and found to tally with the closing balance as per” “Cash Book” to be recorded by the officer in-charge at the end of the day.

**FORM 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 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
Authorised to receive cash
FORM NO 5
[SUB-RULE-1 OF RULE -16]
REGISTER OF RECEIPT BOOK

<table>
<thead>
<tr>
<th>Date of Receipt</th>
<th>Sl. No of Book received</th>
<th>Serial No of receipt against cash Book in column 2</th>
<th>Signature of the concerned Officer</th>
<th>Date of issue</th>
<th>To whom issued</th>
<th>Signature of the receiptent</th>
<th>Return of used Book</th>
<th>Sl No of receipt</th>
<th>By whom returned</th>
<th>Signature of the Officer concerned</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

FORM NO 6
[RULE-19]
REGISTER OF PROPERTIES AND ASSETS

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Date of acquisition</th>
<th>Particulars of property (give also details of ownership registration)</th>
<th>Where placed or situated(The list should be Gaon Panchayat wise)</th>
<th>Price paid</th>
<th>Date</th>
<th>Amount realized</th>
<th>Signature of attesting Officer</th>
<th>Remark (Give all relevant office reference)</th>
<th>Certificate or verification by the Officer concerned</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
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<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>

FORM NO-7
[RULE-29]
REGISTER OF GOVERNMENT FUND

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Date of receipt</th>
<th>No &amp; date of sanctioning letter</th>
<th>By whom sanctioned</th>
<th>Specific purpose on which sanctioned</th>
<th>Period within which the sanctioned amount to be utilized</th>
<th>Amount sanctioned</th>
<th>No &amp; date of the Treasury voucher under which the amount has been drawn</th>
<th>Condition if any laid for utilization of the sanctioned amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>
Annexure - II
FORM NO 8
Register of Stock Book of  
Zilla Parishad/Anchalik Panchayat/Gaon Panchayat  

<table>
<thead>
<tr>
<th>Description of Items</th>
<th>Opening Balance</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Date</td>
<td>Quantity</td>
<td>Value</td>
<td>Voucher No and Date</td>
<td>From Whom received</td>
<td>Receipt</td>
<td>Quantity</td>
<td>Value</td>
<td>Total</td>
</tr>
<tr>
<td></td>
<td>1</td>
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<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Issue or sold</th>
<th>Closing Balance</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>To whom issued for which purpose</td>
<td>Date</td>
<td>Quantity</td>
</tr>
<tr>
<td>10</td>
<td>11</td>
<td>12</td>
</tr>
</tbody>
</table>

Annexure - III
FORM NO 9
PANCHAYATI RAJ INSTITUTIONS
Receipt of Zilla Parishad/Anchalik Panchayat/ Gaon Panchayat  
(Rupees in thousand)

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Actuals Previous Year 200…200…</th>
<th>Budget Estimates current Year 200…200..</th>
<th>Revised Estimates current year 200…200…</th>
<th>Budget Estimates Next Year 200…200..</th>
</tr>
</thead>
<tbody>
<tr>
<td>PART I – Panchayat Fund receipt Heads (Revenue Account) Tax Revenue</td>
<td>0028 Other Taxes on Income and Expenditure</td>
<td>0029 Land Revenue</td>
<td>0035 Taxes on Immovable Property other than Agricultural Land</td>
<td>0041 Taxes on Vehicle</td>
</tr>
</tbody>
</table>
### PANCHAYATI RAJ INSTITUTIONS

Disbursement of Zilla Parishad/Anchalik Panchayat/Gaon Panchayat………………….. (Rupees in Thousand)

<table>
<thead>
<tr>
<th>Major Head</th>
<th>Actuals Previous Year</th>
<th>Budget Estimates current Year</th>
<th>Revised Estimates current year</th>
<th>Budget Estimates Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>200….200….</td>
<td>200…200..</td>
<td>200…200…</td>
<td>200…200…</td>
</tr>
<tr>
<td>0405 Fisheries</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>0406 Forestry and Wild Life</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0408 Food Storage and warehousing</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0506 Land Reforms</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0515 Other Rural Development Programs</td>
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<tr>
<td>0702 Minor Irrigation</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>0801 Power</td>
<td></td>
<td></td>
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7610 Loans for Panchayat Employees etc.
Total – Loans and Advances
Total Part I- Panchayat Fund

**PANCHAYATI RAJ INSTITUTIONS**
Disbursement of Zilla Parishad/Anchalik Panchayat/Gaon Panchayat……………….. (Rupees in Thousand)

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### Annexure – IV

**FORM-10**

**RECEIPTS HEADS**

RECEIPT HEADS (REVENUE ACCOUNTS) .......................... (Rupees in thousand)

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<td>03 Sports and Youth Services</td>
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<td>04 Art and Culture</td>
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<tr>
<td>Major Head: Medical and Public Health</td>
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<tr>
<td>02 Rural Health Services</td>
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</tr>
<tr>
<td>101 Receipts/Contributions from patients and others xx Receipts from patients for accommodation xx Receipts from supply of medicines (Similar sub-heads may be opened for supply of cots of tests, supply of tests etc.) Total: 101 800 Other Receipts (will include Bacteriological laboratory receipts Income from endowments as sub-heads) Total: 800 Total: 02 04 Public Health 102 Sale of Sera/Vaccine xx Sales of Sera/Vaccine (sub-head) Total: 102 104 Fees and Fines etc. xx Receipts realised under Drug Control Acts and Prevention of Food Adulteration Acts. Total: 104 800 OtherReceipts xx Miscellaneous Receipts Total: 800 Total: 04, Total: 0210</td>
<td></td>
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<table>
<thead>
<tr>
<th>Major Head: Family Welfare</th>
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<tr>
<td>101 Sale of contraceptives 800 Other Receipts Total: 0211</td>
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<tr>
<td>Major Head 0215 Water Supply and Sanitation</td>
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<tr>
<td>01 Water Supply</td>
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<tr>
<td>102 Receipt from Rural Water Supply scheme</td>
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</tr>
<tr>
<td>104 Fees, Fines etc</td>
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</tr>
<tr>
<td>501 Services and Service Fees</td>
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<tr>
<td>02 Sewerage and Sanitation</td>
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<tr>
<td>103 Receipt from Sewerage Scheme</td>
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<td>104 Fees, Fines etc</td>
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<tr>
<td>501 Services and Service Fees</td>
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<td><strong>Total 02</strong></td>
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<td><strong>Total 0215</strong></td>
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<table>
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<th>Major Head 0216-Housing</th>
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<td>01 Government Residential Building</td>
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<td>106 General Pool</td>
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<td>Accommodation</td>
</tr>
<tr>
<td>xx Rent/License Fee</td>
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<tr>
<td>03 Rural housing</td>
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<tr>
<td>60 Other Social Security and Welfare Programme</td>
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<td>106 Receipts from Correctional Homes</td>
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<table>
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<th>Major Head 0250-Other Other Social Services</th>
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<td>800 Other Receipts</td>
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<tr>
<td>xx Receipt from fairs/Haats</td>
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<tr>
<td>Sub-Head</td>
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<tr>
<td>-------------------------------------------------------------------------</td>
</tr>
<tr>
<td>XX Receipts from sale of timber</td>
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<tr>
<td>xx Receipts from sale of plantation and produce</td>
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<tr>
<td>Total</td>
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<tr>
<td>104 Receipts from Forest Plantations</td>
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<tr>
<td>xx Receipts from sale grazing right</td>
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</tr>
<tr>
<td>800 Other Receipts</td>
</tr>
<tr>
<td>xx Miscellaneous Receipts</td>
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<tr>
<td>02 Environment Forestry and Wild Life</td>
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<td>112 Public Gardens</td>
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<td>Total</td>
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<tr>
<td>Major Head 0408 Food Storage and Warehousing</td>
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<td>Total</td>
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<tr>
<td>Major Head 0506- Land Reforms</td>
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<td>101 Receipts from regulations/contributions of land holdings and tenancy</td>
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<td>800 Other Receipts</td>
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<td>Total</td>
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<tr>
<td>Major Head 0515 other Rural Development Programmes</td>
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<tr>
<td>101 Receipts under Panchayati Raj Acts</td>
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<tr>
<td>xx Registration charges &amp; Surcharge on Stamps duty</td>
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<tr>
<td>xx Fees for use of quarry</td>
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<td>Major Head</td>
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<tr>
<td>0702 Minor</td>
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<tr>
<td>0801 Power</td>
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<td>0810 Non Conventional Energy</td>
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<tr>
<td>0851 Village and Small Industries</td>
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<tr>
<td>Total-0851</td>
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<tr>
<td>Major Head 1054-Roads and Bridges</td>
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<tr>
<td>102 Tolls on Roads</td>
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<td>800 Other Receipts</td>
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<tr>
<td>Total-1054</td>
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<tr>
<td>Major Head-1055-Road Transport</td>
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<tr>
<td>Total-1055</td>
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<tr>
<td>Total Non-Tax Revenue</td>
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<tr>
<td>Grants-in-aid and Contribution</td>
</tr>
<tr>
<td>Major Head 1601-Grants-in-aid/assistance from Central/State Government</td>
</tr>
<tr>
<td>(a) Grants-in-aid from Central Govt. (Minor heads corresponding to programme minor heads in the Section &quot;Expenditure Heads (Revenue Account)&quot; to which the assistance from Central Government relates may be opened under the sub-major heads.)</td>
</tr>
<tr>
<td>(b) Assistance from State Government</td>
</tr>
<tr>
<td>(Minor heads corresponding to programme minor heads in the Section &quot;Expenditure Heads (Revenue Account)&quot; to which the assistance from State Government relates may be opened under the sub-major heads.)</td>
</tr>
<tr>
<td>Total-1601</td>
</tr>
<tr>
<td>Major Head-1604-Compensation and Assignments from State Government</td>
</tr>
<tr>
<td>200 Other Miscellaneous</td>
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<td></td>
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</tbody>
</table>
Compensation & Assignments
xx Share of Compensation and Assignments from State Government/Zilla Parishad /Panchayat Samiti. (Minor heads corresponding to programme minor heads in the Section "Expenditure Heads (Revenue Account)" to which the compensation & assignments from State Government relates may be opened. Refer to List of Codes of Functions, Programmes & Activities for PRIs for example)

<table>
<thead>
<tr>
<th>900 Deduct Refund</th>
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<tr>
<td><strong>Total</strong> 1604</td>
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<tr>
<td><strong>Total-Grants-in-aid and Contribution</strong></td>
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<tr>
<td><strong>Total-Revenue Receipts</strong></td>
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<table>
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<tr>
<th>RECEIPT HEAD (CAPITAL ACCOUNT)</th>
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<td>4000 Capital Receipts</td>
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<table>
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<th>LOANS AND ADVANCES Receipts</th>
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<tbody>
<tr>
<td><strong>Major Head 6003 Internal Debt</strong></td>
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<tr>
<td>109 Loans from other Institutions xx (each institutions to be shown separately as sub-head)</td>
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<tr>
<td><strong>Total</strong> 109</td>
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<tr>
<td>800 Other Loans</td>
</tr>
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<td><strong>Total</strong> 6003</td>
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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>01 Non-Plan Loans</td>
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<tr>
<td>Major Head 6004</td>
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<tr>
<td>Major Head 6202</td>
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<tr>
<td>Major Head 6215</td>
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<tr>
<td>Major Head 6261</td>
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<tr>
<td>Major Head 6401</td>
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<tr>
<td>Major Head 6403</td>
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<tr>
<td>Major Head 6404</td>
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<tr>
<td>Major Heads 6515-Loans for Other Rural Development Programme</td>
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<tr>
<td>-------------------------------------------------------------</td>
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<tr>
<td>103 Loans for Rural Works Programme</td>
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<thead>
<tr>
<th>Major Head 6851-Loans for Village and Small Industries</th>
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<tr>
<td>200 Other Village Industries</td>
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<table>
<thead>
<tr>
<th>Major Head 7610-Loans to Panchayat Employees etc.</th>
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<tbody>
<tr>
<td>201 House Building Advance</td>
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<tr>
<td>202 Advances for Purchase</td>
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<tr>
<td>203of Motor Conveyances</td>
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<tr>
<td>203 Advances for Purchase of other Conveyances</td>
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<td><strong>Total-7610</strong></td>
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<tr>
<td><strong>Total-Loans and Advances (Receipt)</strong></td>
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<td><strong>Total Part-1 Panchayat Fund</strong></td>
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**EXPENDITURE HEADS (REVENUE ACCOUNT)**

<table>
<thead>
<tr>
<th>PART 1-Panchayat Fund</th>
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<tbody>
<tr>
<td>Major Head 2029-Land Revenue</td>
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<tr>
<td>101 Collection Charges</td>
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<td><strong>Total- 101</strong></td>
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<tr>
<td>800 Other Receipts</td>
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<td><strong>Total-2029</strong></td>
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<tr>
<th>Major Head 2041-Taxes on Vehicles</th>
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<tbody>
<tr>
<td>101 Collection Charges</td>
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<td><strong>Total-2041</strong></td>
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<tr>
<th>Major Head 2045-Other Taxes and Duties on</th>
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<tbody>
<tr>
<td>Commodities &amp; Services</td>
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</tr>
<tr>
<td>101 Collection Charges</td>
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<tr>
<td>Entertainment</td>
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<tr>
<td>104 Collection Charges Taxes on</td>
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<tr>
<td>goods &amp; Passengers</td>
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<td><strong>Total-2045</strong></td>
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| Major Head 2049 Interest Payments |                     |                     |                     |                     |
| 01 Interest on internal debt     |                     |                     |                     |                     |
| (minor head asper requirement)   |                     |                     |                     |                     |
| 03 Interest on Small Savings, Provident Funds etc. |                     |                     |                     |                     |
| 04 Interest on Provident funds. xx Interest on panchayat employees Fund Total-xx |                     |                     |                     |                     |
| 04 Interest on Loans and Advances from State/Central Govt,(Minor head as applicable- details to be given at sub-head level) |                     |                     |                     |                     |
| 101 Interest on Loans for Plan Schemes (details to be given at sub-head level) Total-101 |                     |                     |                     |                     |
| 104 Interest on Loans for non-plan Schemes (details to be given at sub-head level) Total-104 |                     |                     |                     |                     |
| **Total-04**                     |                     |                     |                     |                     |
| 60 Interest on other Obligations |                     |                     |                     |                     |
| 101 Interest on Deposit         |                     |                     |                     |                     |
| 701 Miscellaneous               |                     |                     |                     |                     |
| **Total-701**                   |                     |                     |                     |                     |
| **Total-60**                    |                     |                     |                     |                     |
| **Total-2049**                  |                     |                     |                     |                     |

| Major Head-2059- Public Works   |                     |                     |                     |                     |
| 01 Office Building              |                     |                     |                     |                     |
| 053 Maintenance and Repairs     |                     |                     |                     |                     |
| xx Works Charged Establishment (sub-head) |                     |                     |                     |                     |
### Major Head-2059

- Total-xx
- xx Other maintenance expenditure (sub-head)

### Major Head-2071

- Pension and Other Retirement Benefits
  - 01 Civil
    - 101 Superannuation and Retirement Advances
  - 04 Pensionery Charges
    - xx Payment of Pension and other retirement benefits
  - Total-xx
  - Total-101
  - 107 Contributions to Pension and Gratuities
  - 108 Contributions to Provident Funds
  - 800 Other Expenditure (will include as object heads-Pensionary Charges Contributions for pension and leave salary of employees on deputation etc.)
  - Total-800
  - Total-2071

### Major Head-2202

- General Education
  - 01 Elementary Education
    - 101 Primary Schools (sub-major head)
    - xx Opening of new Primary
<table>
<thead>
<tr>
<th>Schools/Conversion of Basic Schools into Primary Schools</th>
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<tbody>
<tr>
<td>yy Provision of additional teachers/Teachers (detailed head)</td>
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<tr>
<td>01 Salaries (Teachers)</td>
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<tr>
<td>21 Supplies &amp; Materials (Object Head)</td>
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<tr>
<td>102 Assistance to Voluntary Organisation for Primary Schools</td>
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<tr>
<td>104 Inspection</td>
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<tr>
<td>107 Teacher's Training</td>
<td></td>
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<tr>
<td>109 Scholarship &amp; Incentives</td>
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<tr>
<td>800 Other Expenses</td>
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</tr>
<tr>
<td>xx School Lunch/Mid-Day-Meal Programmes</td>
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<tr>
<td>21 Supplies &amp; Materials</td>
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</tr>
<tr>
<td>02 Secondary Education (sub-major Head)</td>
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<tr>
<td>104 Teachers &amp; Other Services</td>
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<td>105 Teacher's Training</td>
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<td>107 Scholarships</td>
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<tr>
<td>109 Secondary Schools</td>
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<tr>
<td>04 Adult Education (Sub-major Head)</td>
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<tr>
<td>103 Rural Functional Literary Programmes</td>
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<tr>
<td>200 Other Adult Education Programmes</td>
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<td><strong>Total-2202-General Education</strong></td>
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<tr>
<td><strong>Major Head-2203-Technical Education</strong></td>
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<td>103 Technical Schools</td>
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<tr>
<td>xx Craft Centres</td>
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<tr>
<td>01 Salaries (to Instructors)</td>
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<td>14 Rent, Rates &amp; Taxes</td>
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<tr>
<td>20 Other Administrative Expenditure (Cash Incentives to trainees and training material)</td>
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<tr>
<td>50 Other Charges (Prizes etc.)</td>
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<td>107 Scholarships</td>
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<td>Other Expenditure</td>
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<tr>
<td>xx Vocational Education (sub-head)</td>
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<td>xx Assistance to Primary Schools</td>
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<td>xx Assistance to Non-Govt. Schools</td>
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<td>Youth Camps</td>
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<tr>
<td>xx Maintenance of Playgrounds</td>
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<td>Promotion of Art &amp; Culture</td>
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<td>Medical &amp; Public Health</td>
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<td>Rural Health</td>
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<tr>
<td>Services-Allopathy</td>
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<tr>
<td>101 Health sub-centres'</td>
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<td>102 Subsidiary Health Centres</td>
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<tr>
<td>103 Primary Health Centres</td>
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<td>110 Hospitals &amp; Dispensaries</td>
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<tr>
<td>06 Public Health (sub-major head)</td>
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<tr>
<td>101 Prevention &amp; Control of diseases</td>
<td></td>
</tr>
<tr>
<td>xx National Anti-Malaria Programme (NAMP)/</td>
<td></td>
</tr>
<tr>
<td>xx Trachoma &amp; Blindness Control Programme (TBC)/</td>
<td></td>
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<tr>
<td>xx National Aids Control Programme (NAC)</td>
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<td>yy Directorate of NAMP/ITBC cell/NAC cell (detailed head)</td>
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<tr>
<td>01 Salaries</td>
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</tr>
<tr>
<td>02 Wages xx Medical relief camps</td>
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**Major Head-2211**

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<tr>
<th>Family Welfare</th>
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<td>101 Rural Family Welfare Services</td>
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<td>xx Family Welfare Camps</td>
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<td>103 Maternity and Child Health</td>
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<tr>
<td>xx Immunisation of infants &amp; pre-school children</td>
<td></td>
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<table>
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<tr>
<th>Major Head&quot;2215 Water Supply. and Sanitation</th>
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<tbody>
<tr>
<td>01 Walter Supply</td>
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<tr>
<td>001 Direction &amp; Administration</td>
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<tr>
<td>01 Salaries</td>
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<tr>
<td>Major Head</td>
<td>Description</td>
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<tr>
<td>------------</td>
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<tr>
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</tr>
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<td>102 Rural Water Supply Programmes</td>
</tr>
<tr>
<td></td>
<td>xx Drinking Water Supply schemes</td>
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<tr>
<td></td>
<td>xx Maintenance &amp;. Repairs of water supply lines tube-wells etc.</td>
</tr>
<tr>
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<td>(works &amp; works charged establishment to be shown separately)</td>
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<tr>
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<tr>
<td></td>
<td>Total 102</td>
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<td>03 Rural Housing</td>
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<td></td>
<td>102 Provision of house site to landless &amp; 800 Other Expenditure</td>
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<tr>
<td></td>
<td>Total 03</td>
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<td><strong>Total-2216</strong></td>
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<td><strong>Major Head-2225-Welfare of Scheduled Castes, Scheduled Tribes and Other</strong></td>
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<td>Backward Classes</td>
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<td>xx Scholarship to SC students in primary schools</td>
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<td>34 Scholarships/Stipends</td>
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<tr>
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<tr>
<td></td>
<td>xx Scholarship to SC students in secondary schools</td>
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<td>xx Scholarship to SC students in Non-Govt. Schools</td>
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<td>xx Other concessions to SC students in Primary Schools</td>
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<td>02 Social Welfare</td>
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<td>101 Welfare of Handicapped</td>
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<td>102 Child Welfare</td>
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<td>104 Welfare of Aged, Infirm and Destitute</td>
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<td>02 Distribution of Nutritious Food and Beverages</td>
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<tr>
<td>101 Special Nutrition Programme</td>
<td></td>
<td></td>
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<tr>
<td>102 Mid-day Meals</td>
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<td></td>
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<tr>
<td>xx Distribution of nutritious mid day meals</td>
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</tr>
<tr>
<td>2401-Crop Husbandry</td>
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</tr>
<tr>
<td>109</td>
<td>Extension and Farmer's Training</td>
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<td>Crop Insurance</td>
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<tr>
<td>115</td>
<td>Scheme of small &amp; Marginal farmers &amp; agricultural labourers</td>
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<tr>
<td>119</td>
<td>Horticulture and Vegetable crops</td>
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<tr>
<td>xx</td>
<td>Kitchen gardens &amp; vegetable crops</td>
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<td>xx</td>
<td>Fresh fruits &amp; vegetable nursery</td>
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<tr>
<td>195</td>
<td>Assistance to farming Co-operation</td>
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<tr>
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<td>Other Expenditure</td>
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<td>2402-Soil and Water Conservation</td>
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<td>102</td>
<td>Soil Conservation</td>
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<tr>
<td>xx</td>
<td>Reclamation of Ravines</td>
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<tr>
<td>xx</td>
<td>Water Conservation</td>
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<tr>
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<td>Total</td>
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<td>Other expenditure</td>
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<td>2403-Animal Husbandry</td>
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<tr>
<td>101</td>
<td>Veterinary Services and Animal Health</td>
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<tr>
<td>xx</td>
<td>Prevention &amp; control of animal diseases</td>
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<td>Total</td>
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<tr>
<td>102</td>
<td>Cattle and Buffalo Development</td>
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<tr>
<td>xx</td>
<td>Cattle shows</td>
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<tr>
<td>xx</td>
<td>Cattle breeding</td>
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<tr>
<td>Total</td>
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</tr>
<tr>
<td>Total</td>
<td>102</td>
</tr>
<tr>
<td>103</td>
<td>Poultry</td>
</tr>
<tr>
<td>Development</td>
<td>xx Poultry Farms</td>
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<tr>
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<td>------------------</td>
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<td>Total-103</td>
<td>107- Fodder and Feed Development</td>
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<tr>
<td>108 Insurance of livestock &amp; poultry</td>
<td>800 Other Expenditure</td>
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<tr>
<td>xx Gosadan etc.</td>
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<td><strong>Total-2403</strong></td>
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**Major Head-2404- Dairy Development**

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<thead>
<tr>
<th>102 Dairy Development Projects</th>
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</thead>
<tbody>
<tr>
<td>195 Assistance to Milk-co-operatives</td>
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<tr>
<td>(each milk scheme will be a minor head)</td>
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**Major Head-2405- Fisheries**

<table>
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<tr>
<th>10 1 Inland Fisheries</th>
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<tbody>
<tr>
<td>Xx Landing and Berthing Facilities</td>
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<tr>
<td>Total-xx</td>
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<tr>
<td>Total-101</td>
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**Major Head-2406- Forestry and Wild Life**

<table>
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<tr>
<th>01 Forestry</th>
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<tbody>
<tr>
<td>102 Social Farm Forestry</td>
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<tr>
<td>xx Rural Forestry</td>
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**Major Head-2408-Food Storage & Warehousing**

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<th>01 Food</th>
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<tbody>
<tr>
<td>101 Procurement &amp; Supply</td>
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<tr>
<td>xx Public Distribution</td>
</tr>
<tr>
<td>yy Fair price Shops (detail head)</td>
</tr>
<tr>
<td>yy. Co-operative Societies (detail head)</td>
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<td>Total-101</td>
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<tr>
<td>102 Food Subsidies</td>
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**Major Head-2501-**
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<tr>
<th>Special Programmes for Rural Development.</th>
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<tr>
<td>01 Integrated Rural Development Programme</td>
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<tr>
<td>003 Training xx TRYSEM Training of Rural Youth for Self Employment</td>
<td></td>
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<tr>
<td>34- Scholarship/Stipend Total-xx</td>
<td></td>
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<tr>
<td>ToraI-003 Total-01</td>
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</tr>
<tr>
<td>02 Drought Prone Areas Development Programme</td>
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</tr>
<tr>
<td>102 Afforestation Total-02</td>
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<tr>
<td>03 Desert Development Programme</td>
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<tr>
<td>04 Integrated Rural Energy Planning Programme</td>
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</tr>
<tr>
<td>104 Project Implementation</td>
<td></td>
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<tr>
<td>06 Self Employment Programme</td>
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<tr>
<td>101 Swarnjayanti Gram Swarojgar Yojna Total-2501</td>
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<tr>
<th>Major Head-2505-Rural Employment</th>
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<tr>
<td>01 National Programmes 702 Jawahar Gram Sarrridhi Yojna ' xx Employment Guarantee Scheme 33- Subsidy Total-xx Total- 702 Total-2505</td>
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<th>Major Head-2506-Land Reforms</th>
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<td>101 Djrection &amp; Administration 102 Consolidation of holdings 800 Other Expenditure Total-2506</td>
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<p>| Major Head-2515-Other |  |</p>
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<th>Rural Development Programmes</th>
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<tr>
<td>101 Panchayat Raj</td>
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<tr>
<td>xx Zilla Parishad/Panchayat</td>
</tr>
<tr>
<td>Samiti/Village</td>
</tr>
<tr>
<td>Parishad administration</td>
</tr>
<tr>
<td>yy Allowances &amp;</td>
</tr>
<tr>
<td>honorarium of Chairman</td>
</tr>
<tr>
<td>(detailed head)</td>
</tr>
<tr>
<td>06 Honorarium</td>
</tr>
<tr>
<td>11 Domestic Travel Expenses</td>
</tr>
<tr>
<td>yy Allowances &amp;</td>
</tr>
<tr>
<td>Honorarium of Vice-Chairman</td>
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<tr>
<td>(detailed head)</td>
</tr>
<tr>
<td>06 Honorarium</td>
</tr>
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<td>11 Domestic Travel Expenses</td>
</tr>
<tr>
<td>yy Allowances &amp;</td>
</tr>
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<td>honoraria of Members</td>
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<tr>
<td>(detailed head)</td>
</tr>
<tr>
<td>06 Honorarium</td>
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<td>11 Domestic Travel Expenses</td>
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<tr>
<td>yy Zilla ParishadIBlock</td>
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<td>PanchayatNilage</td>
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<td>Panchayat Administration</td>
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<td>0 I Salaries</td>
</tr>
<tr>
<td>11 Domestic Travel Expenses</td>
</tr>
<tr>
<td>13 Office Expenses</td>
</tr>
<tr>
<td>(postage, stationery etc.)</td>
</tr>
<tr>
<td>14 Rent Rates &amp; Taxes</td>
</tr>
<tr>
<td>20 Other Administrative expenses</td>
</tr>
<tr>
<td>(will include Panchayat election expenses)</td>
</tr>
<tr>
<td>28 Professional Service Expenses (Will include fees for preparation of annual accounts if any)</td>
</tr>
<tr>
<td>32 Contributions</td>
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<tr>
<td>yy Civil Services (detailed head)</td>
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<tr>
<td>20 Other Administrative expenses (social &amp; cultural activities)</td>
</tr>
<tr>
<td>21 Supplies &amp; Materials</td>
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</tr>
<tr>
<td>Total-101</td>
</tr>
<tr>
<td>26 Advertisement and</td>
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Publicity (public T.V, Radio)
27 Minor Works
(maintenance of burial
grounds, Akharas, public lavatories, Street lighting etc.)
Total-xx
**Total-2515**

<table>
<thead>
<tr>
<th>Major Head-2702-Minor Irrigation</th>
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<tbody>
<tr>
<td>01 Surface Water</td>
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<tr>
<td>101 Water Tanks</td>
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<tr>
<td>xx Maintenance &amp; Repairs of Water Tanks/Ponds (works expenditure &amp; work charged expenditure to be shown separately)</td>
</tr>
<tr>
<td>102 Lift Irrigation Schemes xxCanals</td>
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<td>yy Maintenance &amp; Repairs of Canals (works expenditure &amp; work charged expenditure to be shown separately)</td>
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<td>02 Ground Water</td>
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<tr>
<td>103 Tube wells</td>
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<tr>
<td>yy Maintenance &amp; Repairs of Tube wells (works expenditure &amp; work charged expenditure to be shown separately)</td>
</tr>
<tr>
<td>Total-xx</td>
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<td>Total-102</td>
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<td>xx Maintenance of Street Lights</td>
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<td>102 Community &amp;</td>
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<tr>
<td>Institutional Bio-gas Development</td>
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</tr>
<tr>
<td>xx Maintenance of Bio-gas Plants</td>
</tr>
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<tr>
<td>02 Solar</td>
</tr>
<tr>
<td>101 Solar Thermal Energy programme</td>
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<tr>
<td>xx Maintenance of Solar lights, Cookers etc.</td>
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<th>Major Head-2851-Villageand Small Industries</th>
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<td>102 Small Scale Industries</td>
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<tr>
<td>103 Hand Loom Industries</td>
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<td>104 Hand Craft Industries</td>
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<td>105 Khadi &amp; Village Industries</td>
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<td>106 Coir Industries</td>
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<td>(any other schemes as per local needs)</td>
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| Total-2851                                  |  |

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<td>xx Maintenance &amp; Repairs</td>
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<td>337 Road Works</td>
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<td>04 District and other Roads</td>
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</table>
337 Road Works
xx District Roads
yy Maintenance & Repairs
(works expenditure &
work charge expenditure to
be shown separately)
xx Rural Roads
yy Maintenance & Repairs
(works expenditure &
work charge expenditure to
be shown separately)
Total-xx
Total-337
Total-04
Total-3054

**Major Head-3055-Road Transport**

800 Other Expenditure
(Expenses on each transport
service run by panchayats
will be recorded under
suitable sub-heads & detailed
head e.g. management,
operation, repairs &
maintenance etc.)
Total-800
Total-3055

**Total-expenditure Heads**
(Revenue Account)

**EXPENDITURE HEADS**
(CAPITAL ACCOUNT)
**Major Head-4059-Capital Outlay on Public Works**

01 Office Buildings
051 Construction
xx Construction of Office etc.
(Details of each construction
to be given separately.)
Total-xx
Total-051
201 Acquisition of land
Total-01
60 Other buildings (sub-
major head)
051 Construction
xx Construction of Sheds,
Tanga stands, Bus stops,
Bathing Ghats etc.
Total-xx
Total-201
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<td>80 General (sub-major head)</td>
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<td>102 Sports Stadium</td>
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<tr>
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<td>xx Purchase of Equipment &amp; linen etc.</td>
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<tr>
<td>xx Purchase of Equipment, linen etc.</td>
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**Major Head--4211-Capital Outlay on Family Welfare**

101 Rural Family Welfare Services

103 Maternity and Child Welfare

xx Constructions of Maternity and Child Welfare Centre at (to be indicated separately for each centre)

Total-xx

Total-103

106 Services & Supplies

xx Details of Centre

21 Supplies and Material (to be shown centre wise)

Total-106

**Total--4211**

**Major Head--4215-Capital Outlay on Water Supply**
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</tr>
<tr>
<td></td>
<td>xx Tube wells/wells</td>
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<tr>
<td></td>
<td>yy Drilling of Tube wells/wells at</td>
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<td></td>
<td>(Each class of scheme will be a minor head)</td>
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<td>282 Health</td>
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<td></td>
<td>283 Housing</td>
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<td>277 Education</td>
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<td>102 Child Welfare</td>
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<td>(schemes like construction of Anganwari centers may</td>
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shown separately.)

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<td>104 Welfare of Aged, Infirm &amp; Destitute</td>
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<td>52- Machinery &amp; Equipment</td>
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<td>xx Construction of Bandhis/Water sheds</td>
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<td>Total-xx</td>
</tr>
<tr>
<td>Total-102</td>
</tr>
<tr>
<td><strong>Total-4404</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Major Head-4405-Capital Outlay on Fisheries</th>
</tr>
</thead>
<tbody>
<tr>
<td>101 Inland Fisheries</td>
</tr>
<tr>
<td>xx Village Fisheries</td>
</tr>
<tr>
<td>Major Head-4406-Capital Outlay on Fisheries 01 Forestry</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
</tr>
<tr>
<td>102 Social and Form Forestry</td>
</tr>
<tr>
<td>xx Plantation on road sides</td>
</tr>
<tr>
<td>xx Development of Waste Land</td>
</tr>
<tr>
<td>xx Development of Grazing Land</td>
</tr>
<tr>
<td>xx Agriculture farms &amp; orchards</td>
</tr>
<tr>
<td>Total-01</td>
</tr>
<tr>
<td><strong>Total-4406</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Major Head-4408-Capital Outlay on Food Storage and Warehousing</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 Food</td>
</tr>
<tr>
<td>101 Procurement &amp; Supply</td>
</tr>
<tr>
<td>02 Storage and Warehousing</td>
</tr>
<tr>
<td>101 Rural Godown programmes</td>
</tr>
<tr>
<td>xx Schemes for development of rural godowns</td>
</tr>
<tr>
<td>Total-xx</td>
</tr>
<tr>
<td>xx Buildings</td>
</tr>
<tr>
<td>xx Development of Mandis, Warehouses</td>
</tr>
<tr>
<td>Total-xx</td>
</tr>
<tr>
<td>Total-101</td>
</tr>
<tr>
<td>Total-02</td>
</tr>
<tr>
<td><strong>Total-4408</strong></td>
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<table>
<thead>
<tr>
<th>Major Head-4425-Capital Outlay on Co-operation</th>
</tr>
</thead>
<tbody>
<tr>
<td>106 Investment in Multipurpose Rural Cooperatives</td>
</tr>
<tr>
<td>xx Purchase &amp; Distribution of fertilizers through Cooperatives</td>
</tr>
<tr>
<td><strong>Total-4425</strong></td>
</tr>
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<table>
<thead>
<tr>
<th>Major Head-4515-Capital Outlay on Other Rural Development Programmes</th>
</tr>
</thead>
<tbody>
<tr>
<td>102 Community development</td>
</tr>
<tr>
<td>Major Head</td>
</tr>
<tr>
<td>------------</td>
</tr>
<tr>
<td>4702</td>
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<table>
<thead>
<tr>
<th>Major Head</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4801</td>
<td>Capital Outlay on Power Projects</td>
</tr>
<tr>
<td>06</td>
<td>Rural Electrification</td>
</tr>
<tr>
<td>800</td>
<td>Other Expenditure</td>
</tr>
<tr>
<td>xx</td>
<td>xx Fixing of Street Lights</td>
</tr>
<tr>
<td>xx</td>
<td>Total-xx</td>
</tr>
<tr>
<td>800</td>
<td>Total-800</td>
</tr>
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<td>06</td>
<td>Total-06</td>
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<td>Total-xx</td>
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<table>
<thead>
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<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>4810</td>
<td>Capital Outlay on Non-conventional sources of energy.</td>
</tr>
<tr>
<td>101</td>
<td>Bio-energy</td>
</tr>
<tr>
<td>xx</td>
<td>xx Schemes including Bio-gas plants</td>
</tr>
<tr>
<td>xx</td>
<td>Total-xx</td>
</tr>
<tr>
<td>101</td>
<td>Total-101</td>
</tr>
<tr>
<td>02</td>
<td>Solar</td>
</tr>
<tr>
<td>xx</td>
<td>xx Construction of Solar Energy projects</td>
</tr>
<tr>
<td>xx</td>
<td>xx Improved Chullahs &amp; other efficient energy devices</td>
</tr>
<tr>
<td>xx</td>
<td>Total-xx</td>
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<tr>
<td>02</td>
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</table>

<table>
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<th>Major Head</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>5054</td>
<td>Capital Outlay on Roads and Bridges</td>
</tr>
<tr>
<td>xx</td>
<td>03 State Highways</td>
</tr>
<tr>
<td>Major Head</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
</tr>
<tr>
<td>101 Bridges</td>
<td>xx Construction of Roads, Bridges etc.</td>
</tr>
<tr>
<td>337 Road Works</td>
<td>xx Acquisition of Land</td>
</tr>
<tr>
<td>04 District and Other Roads</td>
<td>xx Construction of ...</td>
</tr>
<tr>
<td>337 Road Works</td>
<td>xx Acquisition of Land</td>
</tr>
<tr>
<td>xx Constructions of Village roads</td>
<td>Total-xx</td>
</tr>
<tr>
<td>Total-04</td>
<td>Total-5054</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Major Head 5055 Capital Outlay on Road Transport</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>102 Acquisition of Fleet</td>
<td>xx Purchase of Vehicles</td>
<td>xx</td>
</tr>
<tr>
<td>Total-xx</td>
<td>Total-102</td>
<td></td>
</tr>
<tr>
<td>Total-5055</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total- Expenditure Heads (Capital Account)</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>LOANS AND ADVANCES Disbursements</th>
<th>Major Head-6003-Debt</th>
</tr>
</thead>
<tbody>
<tr>
<td>109 Loans from other Institutions (each institution to be shown separately)</td>
<td>xx Repayment of loans to other institutions (each institution to be shown separately)</td>
</tr>
<tr>
<td>xx Repayment of loans to ZPI/PSNP (each institution to be shown separately)</td>
<td>Total-109</td>
</tr>
<tr>
<td>800 Other Loans</td>
<td>Total-800</td>
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<td>Total-6003</td>
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<table>
<thead>
<tr>
<th>Major Head-6004-Loans and Advances from Central/State Government</th>
</tr>
</thead>
<tbody>
<tr>
<td>01 Non-Plan Loans</td>
</tr>
<tr>
<td>Category</td>
</tr>
<tr>
<td>----------------------------------------------</td>
</tr>
<tr>
<td>Total-01</td>
</tr>
<tr>
<td>Total-02</td>
</tr>
<tr>
<td>Total-6004</td>
</tr>
<tr>
<td>Total-Debt</td>
</tr>
<tr>
<td>Major Head-6202-Loans for Education, Sports, Art and Culture</td>
</tr>
<tr>
<td>total-xx</td>
</tr>
<tr>
<td>Total-202</td>
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<tr>
<td>Total-203</td>
</tr>
<tr>
<td>Total-xx</td>
</tr>
<tr>
<td>Total-01</td>
</tr>
<tr>
<td>Major Head-6215-Loans for Water Supply and Sanitation</td>
</tr>
<tr>
<td>total-xx</td>
</tr>
<tr>
<td>Total-102</td>
</tr>
<tr>
<td>Total-01</td>
</tr>
<tr>
<td>02 Sewage and Sanitation 800 Other Loans</td>
</tr>
<tr>
<td>xx Sanitation Services</td>
</tr>
<tr>
<td>Total-xx</td>
</tr>
<tr>
<td>Major Head</td>
</tr>
<tr>
<td>------------------</td>
</tr>
<tr>
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<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Assessment/ Valuation</th>
<th>Boundaries sketch of the land</th>
<th>Building if any acquired with the land</th>
<th>Utilisation of the building/land</th>
<th>Amount paid Rs.</th>
<th>No. and date of voucher</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
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</tr>
</tbody>
</table>

**FORM NO-12**
(Sub-Rule 5 of Rule 38)
REGISTER FOR EARNEST MONEY AND SECURITY DEPOSIT

<table>
<thead>
<tr>
<th>Sl.No</th>
<th>Date of Receipt</th>
<th>Nature of deposit(with No and date)</th>
<th>Amount</th>
<th>Purpose</th>
<th>Signature of the concerned officer</th>
<th>Signature of the concerned officer relating deposit</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<td></td>
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</tbody>
</table>
**FORM NO-13**  
**(RULE-39)**  
**MUSTER ROLL**

<table>
<thead>
<tr>
<th>Description</th>
<th>No</th>
<th>Names (Grouped according to class)</th>
<th>Father’s Name</th>
<th>Day’s worked</th>
<th>Rates</th>
<th>Amount due</th>
<th>Dated initial and remarks of paying officer made at the time of payment</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Date</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Cash Book Voucher No………………………………    Date…………………….

Passed for (Rs………………………………..) Rupees…………………………………..only

Date………………………………

Measurement taken on …………………………………………..(date)

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……………………………………………………………………

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Details of actual measurement</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Sl.No</td>
<td>Name of Assesses with full address</td>
</tr>
<tr>
<td>-------</td>
<td>-----------------------------------</td>
</tr>
<tr>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>
FORM No. 16
(SUB-RULE (4) OF RULE-46)

LICENCE
(Counter File) No. .................. 

(Under Section - 25, 57 & 95 of the Assam Panchayat Act, 1994).
For the Year/half year ending ...................................................
Period from ......................... To .................. ............................
The Gaon Panchayat :
The Anchalik Panchayat of ...................................................
Zilla Parishad hereby grants unto . .................... Son of ................... residing at
................. village ............ Mauza .........................
This licence will be valid within the jurisdiction of ............... Gaon
Panchayat ................................
Anchalik Panchayat
Zilla Parishad
For the under mentioned purposes .................. ..................
Description of item for which    Rate  Amount of Fees received
licence is granted.

The 200.........................

Signature of the Officer with seal

FORM NO-17
SUB-RULE-8 OF RULE-46
REGISTER FOR LICENCE HOLDERS

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

FOR HALF YEAR

<table>
<thead>
<tr>
<th>Name of the Village</th>
<th>Name</th>
<th>Father's Name</th>
<th>Residence</th>
<th>Full particulars (Here insert kind of the item for which license is granted)</th>
<th>Amount of arrear (from 1st Half Year)</th>
<th>Current Tax</th>
<th>Total demand for the 1st half year</th>
<th>Ammount of Tax realized</th>
<th>License Book No</th>
<th>Amount deposited</th>
<th>Amount remitted</th>
<th>Ref to remission order No &amp; date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13 14</td>
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</table>
**LICENCE USED**
**SECOND HALF YEAR**

<table>
<thead>
<tr>
<th>Det</th>
<th>Balan</th>
<th>Amoun</th>
<th>Current</th>
<th>Total</th>
<th>Amount</th>
<th>License</th>
<th>Amount</th>
<th>Amount</th>
<th>Total</th>
<th>Balan</th>
<th>Remar</th>
</tr>
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<tbody>
<tr>
<td>acc</td>
<td>cence</td>
<td>t of</td>
<td>Tax</td>
<td>demand</td>
<td>of</td>
<td>No.</td>
<td>deposited</td>
<td>remitted</td>
<td>of</td>
<td>e of</td>
<td>outst</td>
</tr>
<tr>
<td>outstand</td>
<td>arrear</td>
<td>coll</td>
<td>for</td>
<td>second</td>
<td>tax</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>the</td>
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<tr>
<td>t at the</td>
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<td>ecti</td>
<td>half</td>
<td>half</td>
<td>realized</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>close</td>
<td>on &amp;</td>
</tr>
<tr>
<td>close of</td>
<td>last half</td>
<td>n &amp;</td>
<td>year</td>
<td>year</td>
<td></td>
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<td>year)</td>
<td>date</td>
<td>order No &amp; date</td>
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<td>22</td>
<td>23</td>
<td>24</td>
<td>25</td>
<td>26</td>
</tr>
</tbody>
</table>

**FORM NO-18**
**SUB-RULE -17 OF RULE-47**
**REGISTER ON MARKETS, FERRIES, FISHERIES AND POUNDS**

Account for the year……………………………

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of the assets and address Panchayat wise</th>
<th>How acquired by Panchayat</th>
<th>Registration/patta/dag No. (where available of land)</th>
<th>Mouza</th>
<th>Name of lessee for the year with full address</th>
<th>Date of settlement</th>
<th>Settlement price for the year</th>
<th>Arrears</th>
<th>Total amount realized during the year</th>
<th>Receipt No &amp; Date</th>
<th>Balance</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
<td>11</td>
<td>12</td>
<td>13</td>
</tr>
</tbody>
</table>

N.B. -  (1) For different assets, separate page should be used.
(2) List of assets should be recorded GP/AP/ZP wise.
(3) Column 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**

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Address and name of the applicant</th>
<th>Name of fisheries</th>
<th>Description of instrument</th>
<th>Period of permit</th>
<th>Fees paid Rs.</th>
<th>Receipt No. &amp; Date</th>
<th>Permit when issued</th>
<th>Signature of issuing authority</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
<td>9</td>
<td>10</td>
</tr>
</tbody>
</table>
### FORM NO 20

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

**PERMITS FOR FISHING IN FISHERY ALLOTED TO PANCHAYAT**

<table>
<thead>
<tr>
<th>Permit Counter Foil</th>
<th>Permit Counter Foil</th>
</tr>
</thead>
<tbody>
<tr>
<td>No………………………………………………………gaon Panchayat/Anchalik Panchayat/Zilla Parishad hereby grants unto……………………….. Son of…………….. of Village ……………… …..Mouza………………… this permit valid for a period of one year ending ………..days from …………………… to ……………. Fish in the fishery with such instrument as described below- Name &amp; description of the fishery……………………… Description of instrument………………………………… Fees paid…………………….. Date………………………</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature &amp; Seal of the Officer</th>
<th>Signature &amp; Seal of the Officer</th>
</tr>
</thead>
</table>

### ANNEXURE - "A"

(RULE-46 (1))

I Shri………………………………………………………………………………………...as president Gaon Panchayat/Anchalik Panchayat/Zilla Parishad do hereby order and notify under Rule-47 (1) of the Assam Panchayat (Financial) Rules, 2002, 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 licence fee and shall takeout a licence on a half 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 the Rules thereunder.

Date………………………………..

………………………………..(Signature of the President of …………………)

Gaon Panchayat/Anchalik Panchayat/Zilla Parishad.

(* Strike out the word or words which is not applicable.)
ANNEXURE - "B"
(RULE- (11)(i)

FORM OF LEASE FOR MARKET/FISHERY/FERRY

………………………………………………………………….is hereby appointed to collect the authorized fees in respect of………………………………………………………………….Market/ Ferry/Fishery under the following conditions :

That the lessee shall pay as rent, sum of Rs………………………………for which he (and his surety/sureties)………………………………………………………………………(name of surety/sureties jointly or 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 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……………………………day of…………………………to the day………………………….the fees to be levied in respect of the said Market/ Ferry/ Fishery according to his scale mentioned by the said *Gaon Panchayat/Anchalik Panchayat /Zilla Parishad.

And further that the sum of Rs…………………………..Deposited by the leasee with 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 is necessary shall be appointed by the said………….Panchayat as rent, and the lessee shall forthwith deposit such further amount as will restore the said deposited sum. And further that the lessee shall fulfill the following convenants:

(a) He shall provide and maintain a pure source of water supply.

(b) He shall cause the market to be drained in such manner as the Panchayat may direct and keep the drain 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 report 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 cause it to be cleaned to the satisfaction of the Panchayat concerned.

(g) He shall publish and keep published on a board the fees leviable under the orders of competent authority and shall not levy any excessive or unwarranted fees. Without prejudice to the generality of the 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 Government 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 of 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 him and his surety or sureties or his/or theirs/heirs execution 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 virture of this agreement shall be recoverable from him/and his surety or sureties or his or their heirs, executors or representatives 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 thereof 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

President/Executive Officer/
Chief Executive Officer

I accept this lease subject to all the conditions mentioned therein.
Witness

Signature or thumb impression of the lessee

Signature or thumb impression of the Surety/Sureties

Witness

(Strike out the word or words which are not applicable.)

THE

ASSAM PANCHAYAT (ADMINISTRATIVE) RULES, 2002

[Dated the 26th August, 2002]

No. PDA. 118/95/58- In exercise of the powers conferred by Section 141 of the Assam Panchayat Act, 1994 (Assam Act XVIII of 1994), the Governor of Assam is hereby pleased to make the following rules, namely

1. Short Title and Commencement. - (1) These Rules may be called the Assam Panchayat (Administrative) Rules, 2002.

(2) They shall come into force on such date as may be fixed by the State Government in this behalf by Notification in the Official Gazette.

2. Staffing Pattern for Gaon Panchayat, Anchalik Panchayat and Zilla Parishad. - (i) the following shall be the staffing pattern for Zilla Parishad, Anchalik Panchayat and Gaon Panchayat

(a) For Zilla Parishad - Grade - III - Staff.

(i) Head 1 (One)

(ii) Upper Division Asstt. 2 (Two)

(iii) Lower Division Asstt. 4 (Four)

(iv) Accountant 1 (One)

(v) Junior Engineer 1 (One)

(vi) Tax Collector 2 (Two)

(vii) Driver 1 (One)

Grade - IV Staff.

(viii) Peon 4 (Four)

(ix) Chowkidar 2 (Two)

(b) For Anchalik Panchayat - Grade - III Staff.

(i) Upper Division Asstt. 1 (One)

(ii) Lower Division Asstt. 2 (Two)

(iii) Tax Collector 2 (Two)
(i) Peon 2 (Two)
(ii) Chowkidar 1 (One)

(c) For Gaon Panchayat - Grade - III Staff.

(i) Secretary 1 (One)
(ii) Tax Collector cum Road Moherar 1 (One)

Grade - IV Staff.

(iii) Peon-cum-Chowkidar 1 (One)

(ii) Against the pattern under sub-rule (1), as far as practicable, posts shall be manned by the Provincialised Panchayat employees at all levels as under Section 30(1), Section - 62(2) and Section 102 (5) of the Assam Panchayat Act, 1994 within the limit of sanctioned strength of various categories of Provincialised Panchayat employees of the State.

(iii) Except the posts of Head Assistant, Upper Division Assistant, Accountant, which are promotional posts and are required to be filled up from out of the existing Provincialised employees both regular and Ex-cadre, the posts which could not be filled up from out of the Provincialised ones, shall be filled up by re-deploying excess staff of this Department and other Departments having requisite qualification. If posts still remain vacant the same shall be recruited in the manner provided under Section 140(1) of the Assam Panchayat Act, 1994. The State Government shall exercise such powers of redeployment, transfer of posts with incumbents to districts outside the original district cadre.

(iv) In the execution of the provisions under sub-section (7) of Section 102 of the Assam Panchayat Act, 1994 the case of Head Assistants working in different Mahkuma Parishads within the jurisdiction of a Zilla Parishad concerned, the provision under subsection (6) of Section 102 of the Assam Panchayat Act, 1994, shall be applied., By applying the said provisions, the Junior person working as Head Assistant shall be transferred as such to the nearest Zilla Parishad where vacancy exists. In case of non-existent of person in position in the post of Head Assistant under the jurisdiction of the Zilla Parishad concerned, the senior most Upper Division Assistant of the Mahkuma Parishads within the Jurisdiction of the concerned Zilla Parishad shall be promoted to the post of Head Assistant of the Zilla Parishad.

(v) The post of Gaon Panchayat Secretaries to the extent of sanctioned strength, the provision under section (1) of Section 30 of the Assam Panchayat Act, 1994 shall be applicable:

Provided that the appointment/engagement of Gaon Panchayat Secretaries against non-sanctioned posts, shall be made in the manner prescribed under sub-section (1) of Section 140.

(vi) The ex-cadre technical and non-technical Provincialised Panchayat employees shall be redeployed in the Panchayat according to their status.

3. Engagement of Tax Collectors in Zilla Parishad, Anchalik Panchayat and Gaon Panchayat. - As far as practicable, the post of Tax-Collector as indicated under sub-rule (1) of Rule 2 for each Zilla Parishad, Anchalik Panchayat and Gaon Panchayat shall be filled up from out of the Provincialised employees to the extent of sanctioned strength:
Provided that in case of non-availability of such employees respective Panchayat may engage a person in one of the two posts on commission basis at the rate of 30% on the tax collected by such engaged persons. Under no circumstances the provision under subsection (1) of Section 140 of the Assam Panchayat Act, 1994 shall be applied in this respect.

4. Salary, TA/DA and other allowances of Provincialised Panchayat Employees and Panchayat Employees. - (i) The salary of provincialised Panchayat employees placed under Zilla Parishad, Anchalik Panchayat and Gaon Panchayat shall be paid by the State Government.

(ii) The salary, TA/DA and other allowances of Panchayat employees appointed/engaged in the manner as under sub-section (1) of Section 140 of the Panchayat Act, 1994 shall be borne by the respective Zilla Parishad, Anchalik Panchayat and Gaon Panchayat concerned out of their own resources:

Provided that the pay scale and other allowances of such staff shall be equal to that of a State Government employee working in the district cadre in the corresponding grade:

Provided further that such employees of different grades in Zilla Parishad or Anchalik Panchayat or Gaon Panchayat within the jurisdiction of a Zilla Parishad, shall form a Unit of District cadre of Panchayat employees and their promotion from lower rank to higher rank, shall be considered, inter-alia, according to inter-se seniority of such employees within the district. The Chief Executive Officer of respective Zilla Parishad shall cause to prepare an inter-se-seniority list of Panchayat employees recruited under the provision of sub-section (1) of Section 140 of the Assam Panchayat Act, 1994 and circulate it among the employees.

5. Controlling and Disciplinary Authority in respect of the Employees other than Provincialised Panchayat Employees.- (1) Chief Executive Officer of Zilla Parishad shall be the controlling and disciplinary authority in respect of Panchayat employees appointed under sub-section (1) of Section 140 of the Assam Panchayat Act, 1994 for Zilla Parishad or Anchalik Panchayat or Gaon Panchayat. In respect of disciplinary action any of such employees; the decision of the Chief Executive Officer shall be final.

(2) Transfer of Panchayat Employees other than Provincialised Panchayat Employees. - (a) The Chief Executive Officer of Zilla Parishad shall be the authority to cause transfer of Panchayat employees appointed as under Section 140(1) of the Assam Panchayat Act, 1994 from Zilla Parishad to Anchalik Panchayat or to Gaon Panchayat and from the Anchalik Panchayat to another Gaon Panchayat and vice-versa.

(b) When such a Panchayat employee is transferred on his/her own request, he/she shall not be entitled to any transfer allowances.

(c) No such Panchayat employees shall be transferred or given promotion to higher rank out side the jurisdiction of his /her original district cadre.

(3) Educational Qualification of Panchayat Staff other than Provincialised Panchayat Employees. - The educational qualification for recruitment to any category of post of Panchayat staff under
any level of Panchayat as specified under sub-rule (1) of Rule 2 shall be the same as are required for appointment in the Government Department for such category of posts.

(4) Grievances of Panchayat Employees other than Provincialised Panchayat Employees. - The Chief Executive Officer of the Zilla Parishad concerned shall be the authority for hearing and disposing of the grievances of such Panchayat employees of Zilla Parishad, Anchalik Panchayat and Gaon Panchayat under the respective Zilla Parishad. Any such Employees by passing the authority of the Chief Executive Officer shall attract disciplinary action.

6. Granting of leave to Panchayat Employees other than Provincialised Panchayat Employees.- (I) The authority of granting Earned Leave to the Panchayat employees appointed in the manner as under Section 140(1) of the Assam Panchayat Act, 1994 under Gaon Panchayat, Anchalik Panchayat and Zilla Parishad shall be the Chief Executive Officer of the Zilla Parishad.

(2) The President of Gaon Panchayat the Executive Officer/Ex Officio Secretary of the Anchalik Panchayat and the Chief Executive Officer of the Zilla Parishad shall be the authority of granting Casual Leave to both Provincialised and Panchayat employees under their respective Panchayat.

(3) The leave Rules applicable to Government employees shall also be applicable to the Panchayat employees while granting leave as under sub-rule (i) and (ii).

7. Power to change Staffing Pattern. - Subject to prior approval of the State Government and in consideration of financial resources and work load of different Panchayats, the staffing pattern prescribed under sub-rule (1) of Rule 2 in respect of Panchayat employees appointed in the manner as under subsection (1) of Section 140 of the Assam Panchayat Act, 1994 may be changed.

8. Placing of Additional Staff. - (i) As under Section 140 (1) of the Assam Panchayat Act, 1994 the State Government may post from time to time additional staff of Grade-III, Grade-II, Grade-III and Grade-IV to Zilla Parishad or Anchalik Panchayat or Gaon Panchayat as it may deem necessary.

(ii) The additional staff appointed as under sub-rule (i) shall not be treated as deputed staff and they shall enjoy all other benefits as they would have enjoyed in their respective parent department.

(iii) The Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat as the case may, shall utilise the services of the staff posted under sub-rule (i) as may deem necessary.

(iv) The salary and other allowances of the staff posted under sub rule (i) shall be borne by their respective department.

(v) Leave other than casual leave in respect of staff posted under sub-rule (i) shall be granted by the concerned authorities of their respective departments with due intimation to the Zilla Parishad or Anchalik Panchayat or Gaon Panchayat, as the case may be whereas their casual leave shall be granted by the Chief Executive Officer in case of staff under Zilla Parishad and Executive Officer in case of staff under Anchalik Panchayat and President in respect of staff of Gaon Panchayat.

9. Payment of TA/DA etc., to additional Staff placed under Zilla Parishad, Anchalik Panchayat and Gaon Panchayat.- A member of additional staff posted to a Zilla Parishad or an Anchalik Panchayat or a Gaon Panchayat as under sub-rule (i) of Rule 9 while on tour in the interest of the works of
the concerned Panchayat shall be entitled to such TA/DA as are admissible to an employee of the State Government in the equivalent cadre and rank and such TA/DA shall be paid from the own resources of a Zilla Parishad or an Anchalik Panchayat or a Gaon Panchayat, as the case may be.

10. The Benefit of Home of All India L.T.C. - (i) The Panchayat employees appointed as under Section 140(1) shall not be entitled Home or All India L.T.C. benefits.

(ii) The staff under sub-rule (i) of Rule 8 shall have the benefit of Home or All India L.T.C. from their respective department as per existing Government norms.

11. Head of Office. - The Chief Executive Officer in respect of Zilla Parishad, or the Executive Officer/Ex. Officio Secretary in respect of Anchalik Panchayat or the Gaon Panchayat President in respect of Gaon Panchayat, as the case may be, shall be the Head of the respective Offices.

12. Other Advances. - (i) The Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat may grant to any employee or employees appointed in the manner as provided under Section 140(1) by a resolution. Festival or By-Cycle or Rehabilitation advance or Housing Building Loan under such terms and conditions as may be laid down in the Resolution.

(ii) Advance and loan as specified under sub-rule (i) shall be paid out of the own resources of the Zilla Parishad or Anchalik Panchayat concerned.

13. Remuneration of Non-Officials of Zilla Parishad and Sitting Allowances to Members. - (i) As under Section 71(1) of the Assam Panchayat Act, 1994 the President of Zilla Parishad shall be entitled to a monthly remuneration of Rs. 2,000/- (Rupees two thousand) out of the own resources of the Zilla Parishad.

(ii) The Vice-President of the Zilla Parishad shall be entitled to a monthly remuneration of Rs. 1500.00 (Rupees fifteen hundred) out of the own resources of the Parishad.

(iii) Each member of the Zilla Parishad shall be entitled to a monthly remuneration of Rs. 700.00 (Rupees seven hundred) out of the own resources of the Zilla Parishad.

(iv) As under sub-section (2) of Section 71 of the Assam Panchayat Act, 1994, each member of the Zilla Parishad shall be entitled to a daily sitting allowance at the rate equivalent to the amount admissible to him/her as daily allowance on tour. But the President and the Vice-President of Zilla Parishad shall not be entitled to such sitting allowance. Such, allowances shall be met from the own resources of the Zilla Parishad.

14. Remuneration to the Non-Officials of Anchalik Panchayat and Sitting Allowance of Members. - (i) As under Section 39 (1) of the Assam Panchayat Act, 1994 the President of the Anchalik Panchayat shall be entitled to a monthly remuneration of Rs. 1500.00 (Rupees fifteen hundred) out of its own resources.

(ii) The Vice-President of the Anchalik Panchayat shall be entitled to a monthly remuneration of Rs. 1000.00 (Rupees one thousand) out of its own resources.

(iii) Each member of the Anchalik Panchayat shall be entitled to a monthly remuneration of Rs. 500.00 (Rupees five hundred) out of its own resources.
(iv) As under sub-section (2) of Section 39 of the Assam Panchayat Act, 1994, each member other than the President and the Vice-President of the Anchalik Panchayat shall be entitled to a daily sitting allowance out of its own resources at the rate equivalent to the amount admissible to him/her as daily allowance on tour.

15. Remuneration of Non-Officials of Gaon Panchayat and Sitting Allowance of Members. -

(i) As under Section 12(2) of the Assam Panchayat Act, 1994, the President of the Gaon Panchayat shall be entitled to a monthly remuneration of Rs. 1000.00 (Rupees one thousand) out of its own resources.

(ii) The Vice-President of a Gaon Panchayat shall be entitled to a monthly remuneration of Rs. 600.00 (Rupees six hundred) out of its own resources.

(iii) Each member of the Gaon Panchayat shall be entitled to a monthly remuneration of Rs. 300.00 (Rupees three hundred) out of its own resources.

(iv) Each member other than the President and Vice-President of the Gaon Panchayat shall be entitled to a daily sitting allowance out of its own resources at the rate equivalent to the amount admissible to him/her as daily allowance on tour.

16. Bar on Payment of Sitting Allowance. - Such sitting allowance as under sub-rule (iv) of Rule 14 and sub-rule (iv) of Rule 15 and sub-rule (iv) of Rule 16 shall be admissible only for attending a full meeting of the Zilla Parishad or Anchalik Panchayat or Gaon Panchayat as the case may be.

17. Traveling Allowance of the President and Vice-President of Zilla Parishad, Anchalik Panchayat and Gaon Panchayat. - (1) Subject to the conditions laid down in the S.R. and the F.R. of the State Government, the President and Vice-President of the Zilla Parishad, shall be entitled to such rate of TA and DA on tour as are meant for Class -I Govt. Officer and the President and Vice-President of Anchalik Panchayat/ Gaon Panchayat shall be entitled for such rate of TA and DA on tour as are meant for Class-II Govt. Officer.

(2) The members other than the President and Vice-President of Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat shall be entitled to TA and DA on tour as a Grade-II Officer of the State Government is entitled to:

Provided that the members perform such tour with prior approval of the President of the Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat as the case may be.

(3) The monthly TA and DA as under sub-rule (1) and (2) shall not exceed the amount of monthly remuneration earmarked under Rule 13, 14 and 15.

(4) (i) Bill concerning TA Bills of the President of Anchalik Panchayat, before payment, shall be countersigned by the President of the concerned Zilla Parishad.

(ii) Bill concerning TA Bills of the President of Gaon Panchayat, before payment shall be countersigned by the President of the Anchalik Panchayat concerned.

(iii) Bill concerning the TA Bills of the Vice-President and the members of the Zilla Parishad or the Anchalik Panchayat or the Gaon Panchayat as the case may be, before payment shall be countersigned by the President of the respective Panchayat Body.
(5) 50% of the TA in advance may be paid subject to subsequent adjustment after countersignature from the concerned authority responsible for countersigning of TA/DA as specified in the foregoing provisions:

Provided that no advance shall be paid pending adjustment of the previous advances.

(6) A Register on T.A. including, interalia, a column for advance T.A. shall be maintained.

(7) Final Advance T.A. shall be drawn in FORM prescribed for the Gazetted or Non-Gazetted Officers respectively of the State Govt.

(8) The expenditure on T.A. and D.A. of the President, the Vice-President and the members of Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat shall be met out of the own resources of the concerned Panchayats subject to availability of budget provision.

18. Departmental Internal Auditors. - (1) The Director of Panchayat and Rural Development shall utilise the services of the Departmental Internal Auditors in guiding and helping the Zilla Parishad, the Anchalik Panchayat and Gaon Panchayat in proper and correct maintenance of accounts. They shall be responsible to report to the Director of Panchayat and Rural Development and the Chief Executive Officer of the concerned Zilla Parishad on any irregularity in such accounts within fifteen days from the date of completion of audit.

(2) For each month, the Auditors shall submit a tour programme to be approved by the Director of Panchayat and Rural Development.

(3) The services of the Auditors shall be utilised fully on matters connected with audit.

19. Accounts Training.- The Director of Panchayat and Rural Development shall arrange from time to time a District wise training programme on accounts for the concerning staff of the Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat.

20. Training for Non-Official Members of Panchayat Bodies. The Director of Panchayat and Rural Development shall arrange training programme for the non-official members of the Zilla Parishad, the Anchalik Panchayat and the Gaon Panchayat on the responsibilities and duties and functions under the Panchayat system of Administration.

PANCHAYAT ELECTION TRIBUNALS
Government of Assam
Orders by the Governor
Panchayat and Rural Development (A) Department
NOTIFICATION
(Dated the 30th September, 2000]

No. PDA.277/2000/32.- The Governor of Assam in exercise of power conferred under Section 127 of the Assam Panchayat Act, 1994 on the recommendation of Gauhati High Court, is hereby pleased to constitute the following Panchayat Election Tribunals with the following District Judges within their
respective territorial jurisdiction, to dispose of all direct election petitions challenging election under this Act.

Their jurisdiction, headquarter, powers and functions are as follows-

1. District Judge, Kamrup
   Panchayat Election Tribunal, Kamrup, Headquarter-Gauhati.

2. District Judge, Nalbari
   Panchayat Election Tribunal, Nalbari, Headquarter-Nalbari.

3. District Judge, Barpeta
   Panchayat Election Tribunal, Barpeta, Headquarter-Barpeta.

4. District Judge, Bongaigaon
   Panchayat Election Tribunal, Bongaigaon, H/Q Bongaigaon.

5. District Judge, Kokrajhar
   Panchayat Election Tribunal, Kokrajhar, Headquarter Kokrajhar.

6. District Judge, Dhubri
   Panchayat Election Tribunal, Dhubri, Headquarter-Dhubri.

7. District Judge, Goalpara
   Panchayat Election Tribunal, Goalpara, Headquarter-Golapara.

8. District Judge, Darrang
   Panchayat Election Tribunal, Darrang, Headquarter-Mangaldoi.

9. District Judge, Morigaon
   Panchayat Election Tribunal, Morigaon, Headquarter-Morigaon.

10. District Judge, Nagaon
    Panchayat Election Tribunal, Nagaon, Headquarter-Nagaon.

11. District Judge, Sonitpur
    Panchayat Election Tribunal, Sonitpur, Headquarter-Tezpur.

12. District Judge, Dhemaji
    Panchayat Election Tribunal, Dhemaji, Headquarter-Dhemaji.

13. District Judge, Lakhimpur
    Panchayat Election Tribunal, Lakhimpur, Headquarter-North Lakhimpur.

14. District Judge, Golaghat
    Panchayat Election Tribunal, Golaghat, Headquarter-Golaghat.

15. District Judge, Jorhat
    Panchayat Election Tribunal, Jorhat, Headquarter-Jorhat.

16. District Judge, Sivasagar
    Panchayat Election Tribunal, Sivasagar, Headquarter-Sivasagar.

17. District Judge, Dibrugarh
    Panchayat Election Tribunal, Dibrugarh, Headquarter-Dibrugarh.
18. District Judge, Tinsukia   Panchayat Election Tribunal, Tinsukia, Headquarter- Tinsukia.
19. District Judge, Cachar   Panchayat Election Tribunal, Cachar, Headquarter-Silchar.
20. District Judge, Hailakandi   Panchayat Election Tribunal, Hailakandi, Headquarter Hailakandi.

Jurisdiction- The Panchayat Election Tribunals shall have jurisdiction to entertain and dispose of election petition filed before it by any contesting candidate in respect of validity or propriety of the election.

Powers- The Panchayat Election Tribunals shall for the purpose of disposal of the election petition mentioned here in before shall have all the powers of a Civil Court for the trial of a suit under the Code of Civil Procedure, 1908 in respect of the following matters namely-

(a) Summoning and enforcing of the attendance of any person and examining him on Oath;
(b) Requiring the discovery and production of documents;
(c) Receiving evidence on affidavit;
(d) Requisitioning any public record or copy thereof from any court or office; and
(e) Issuing commissions for examination of witnesses or documents.

Procedure to be followed by the Tribunal- (1) The application to be filled under Section 129 shall be in the form of a memorandum containing the grounds or reasons for being aggrieved.
(2) The application shall accompany as many copies as may be required to serve upon the opposite parties.
(3) On receipt of the application along with the copies thereof, the Tribunal shall issue notices to the opposite party/parties requiring him to appear and file written statement before it on such date as may be specified by it in the notice. Every such notice shall accompany a copy of the application.
(4) The Tribunal shall hear the parties, examine such witnesses as may be adduced, examine such documents as may be produced by the parties or obtained by the Tribunal and after hearing, the Tribunal shall pass such order as it may deem fit with reasons thereof.
(5) The Tribunal, while deciding an application under the Act, shall follow the procedure of the Civil Court while trying a suit under the Code of Civil Procedure, 1908 as far as may be in respect of the following matters, namely-

(a) Summoning and enforcing of the attendance of any person and examining him on Oath;
(b) Requiring the discovery and production of documents;
(c) Receiving evidence on affidavit;
(d) Requisitioning any public record or copy thereof from any Court or office; and
(e) Issuing commissions for examination of witnesses or documents;
Any order of the Panchayat Election Tribunal passed on any election petition under the provision of the Act shall be final.

K.K. Mittal,
Commissioner & Secy. to the Govt. of Assam
Panchayat & Rural Dev. (A) Deptt.

THE

ASSAM STATE LEGISLATURE MEMBERS
(REMOVAL OF DISQUALIFICATIONS) ACT, 1950
(Assam Act XIII of 1950)
(Dated the 30th March, 1950]

An Act to provide for removal of certain disqualifications for being chosen as and for being a member of the Assam Legislative Assembly.

Preamble. - Whereas it is expedient to provide in accordance with the provisions of Article 191 (1) (a) of the Constitution that the holders of the offices hereinafter mentioned shall not be disqualified for being chosen as, and for being a member of the Assam Legislative Assembly;

It is hereby enacted as follows-

1. Short title and commencement. - (1) This Act may be called the Assam State Legislature Members (Removal of Disqualifications) Act, 1950.
   (2) It extends to the whole of Assam.
   (3) It shall come into force on the date on which the Assam State Legislature Members (Removal of Disqualifications) Ordinance, 1950 (Assam Ordinance No. II of 1950), ceases to operate.

2. Removal of certain disqualification.- A person shall not be disqualified for being chosen as, or for being, a member of the Assam Legislative Assembly by reason of the fact that he holds any of the offices specified in the Schedule appended hereto [in so far as it is an office, of profit under the State Government.

SCHEDULE

1. The office of the Parliamentary Secretary to the Government of Assam.
2. The office of Government Pleaders or Public Prosecutor.
3. The office of part-time Professor, Lecturer, Instructor or Teacher in Government educational institution.
4. Medical practitioner rendering part-time service to Government.
5. Gaonburha, Chowkidar whether called by this or any other title.
6. The Office of the Minister of State and Deputy Minister to the Government of Assam.
6.A. Any office held by a Minister, Minister of State, Deputy Minister or Parliamentary Secretary for the State of Assam.

7. The office of Chairman and Director of the Assam State Warehousing Corporation and of Public Sector Corporations like Major Industries Development Corporation etc., and Chairman, Vice-Chairman or members of any Committee, Board or Authority appointed by the Government of India or the Government of any State specified in the First Schedule to the Constitution of India.

8. Any office under the Government which is not a whole time office remunerated either by salary or fees.

9. The office of the Chief-Executive-Member and the other Executive Members of a District Council in an Autonomous District and of the members nominated to such a District Council by the Governor.

10. Any office held in the Territorial Army or National Cader Corporations.

11. Any office held in the Auxiliary Air Force or Air Defence Reserve.

12. The Leader of Opposition as defined in the salary and allowances of the Leader of Opposition in the Assam Legislative Assembly Act, 1978.

13. The office of Vice Chairman, State Planning Board.

14. The offices of Chairman/Vice-Chairman in any statutory of non-statutory body specified in the Table below:

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18. Assam Fisheries Development Corporation Ltd.
19. Assam Agro Industries Development Corporation Ltd.
20. Assam Seeds Corporation Ltd.
21. Assam Minorities Development & Finance Corporation Ltd.
22. Assam Finance Corporation.
24. State-level Advisory Committee on 20 point programme.
26. Guwahati Metropolitan Development Authority.
27. Assam Industrial Development Corporation Ltd.
28. Assam Gas Company Ltd.
29. Assam Petrochemicals Ltd.
30. Assam Khadi & Village Industries Board.
31. Assam State Warehousing Corporation.
32. Assam State Agricultural Marketing Board.
33. Assam Pollution Control Board.
34. Hills Planning Board.
35. Assam Minorities Development Board.
36. Assam Linguistic Minorities Board.
37. Assam State Commission for the Minorities.
38. Assam Board of Wakf.
39. State Haj Committee.
40. Assam Tribal Development Authority.
42. Assam State Social Welfare Board.
44. Assam State Fertilizer & Chemicals Ltd.
45. Assam Tea Employees Welfare Board.
46. State Anti-Drugs & Prohibition Council.
47. Development Authorities for various towns.
48. Governing Body of educational institutions.

15. The office of Chairman, President, Vice-President or Principal Secretary or Secretary of the Governing Body of any Society registered under the Societies Registration Act, 1860 (Central Act XXI of 1860) or under any other law relating to registration of Societies, not being a body specified in the Schedule.

16. The elected office of the Mayor, Deputy Mayor and the Councillors of the Guwahati Municipal Corporation, elected office of the Chairman, Vice-Chairman and Commissioner of the Municipal
The Boards/Town Committees, elected office of the Chief Executive Councillor, Executive Councillor and other members of the Autonomous Councils constituted under various State Acts, the elected office of the Chief Executive Member, Deputy Chief Executive Member, Executive Members and other members of the Bodoland Territorial Council, elected office of the President, Vice-President and the members of the Anchalik Panchayats and Gaon Panchayats, the President, Vice-President and the members of the Zilla Parishad and holder of similar office of any other elected local authorities.

Explanation- For the purposes of this entry the word "local authority" Shall mean and include the bodies and authorities as defined in clause (31) of Section 3 of the General Clauses Act, 1897 (Central Act X of 1897).

**The Assam Panchayat Employees (Provincialisation) Act, 1999**

(Assam Act No. XXII of 1999)*

[Dated the 20th December, 1999]

An Act to provide for provincialisation of services of the employees working in the Panchayat of all levels established under the Assam Panchayat Act, 1994.

Preamble. - WHEREAS it is expedient to provide for provincialisation of services of the employees working in the Panchayat of all level established under the Assam Panchayat Act, 1994, (Assam Act XVIII of 1994) for its improvement and for better management and control of Panchayats in the State of Assam.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows-

1. Short title, extent and commencement.- (I) This Act may be called the Assam Panchayat Employees (Provincialisation). Act, 1999.

(2) It shall extend to the whole of Assam in the rural areas except the Autonomous District under the Sixth Schedule to the Constitution of India and shall exclude any area which has been or hereafter may be included in a Municipality or a Town Committee or a Cantonment constituted under the Assam Municipal Act, 1956 (Assam Act XV of 1957) and the Cantonment Act, 1924, respectively, or by any other Act.

(3) It shall be deemed to have come into force on the first day of October, 1991.

2. Definitions. - In this Act, unless there is anything repugnant in the subject or context-

(a) "appointed day" means the date on which this Act came into force;

(b) "date of appointment" means in relation to any employee, the date on which he joined the service of Panchayats;

(c) "Director" means the Director of Panchayat and Rural Development, Assam;

(d) "employees" means a person in the employment of Panchayats against a regularly sanctioned post;

(e) "notification" means the notification published in the Official Gazette;
(f) "panchayats" means the Gaon Panchayat, the Anchalik Panchayat and the Zilla Parishad established under the Assam Panchayat Act, 1994;

(g) "prescribed" means prescribed by rules made under this Act;

(h) "provincialisation" means taking over of the liabilities for payment of salaries including dearness allowances, medical relief and such other allowances as admissible to the Government servant of similar category and gratuity, pension, leave encashment etc., as admissible under the existing rules to the Government servants serving under the Government of Assam;

(i) "State Government" means the Government of Assam.

3. Provincialisation of the employees of Panchayats under State Government. - Subject to the provisions of Article 30 of the Constitution of India, all employees of the Panchayats under the State Government shall be deemed to have been provincialised on and from the appointed day on the following terms and conditions, namely

   (a) all rules including service rules and rules of conduct and discipline and appeal which are applicable to the Government servants of corresponding grade and similarly placed shall be applicable to all employees of the Panchayats;

   (b) all employees shall get such emoluments as salary and allowances etc., as are admissible to the Government servants of similar category:

       Provided that no employee shall get as emoluments any amount which is less than amount he was getting immediately before the appointed day;

   (c) services of all employees shall be encadred in the appropriate cadres in accordance with the rules as may be prescribed by the State Government for this purpose;

   (d) the inter-se-seniority of the employees of a cadre or class shall be determined on the basis of the principles laid down in the rules framed under this Act.

4. Superannuation and pension etc. - (1) Notwithstanding anything contained in the preceeding section, all employees other than Grade -IV employees, coming within the purview of this Act, shall, on attaining the age of 58 years, go on superannuation and the Grade-IV employees shall go on superannuation on attaining the age of 60 years.

   (2) All employees going on superannuation under the preceeding sub-section shall be eligible to pension or gratuity or both in accordance with the pension rules applicable to the Government servants of equivalent rank.

5. Protection of action taken in good faith. - No suit or other legal proceeding shall lie in respect of any act done in good faith in the exercise of any power conferred by this Act, except with the previous sanction of the State Government.

(2) Without prejudice to the generality of the foregoing provision, the State Government may make rules to provide for all or any of the following matters, namely-

(i) the norms and principles of encadrement of the employees in the appropriate cadre under Section 3;

(ii) manner and principles under which inter-se-seniority, of the employees shall be determined under Section 3;

(iii) any other matter which is required to be, or may be prescribed.

(3) Every rule made under this Section shall be laid as soon as may be after it is made, before the Assam Legislative Assembly: while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the session in which it is so laid or the session immediately following the Assam Legislative Assembly agree i making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

7. Interpretation. - If any difficulty arises in the interpretation of any provision of this Act the interpretation of the Stat Government shall be final.

8. Power to remove difficulties. - If any difficulty arises in giving effect to the provisions of this Act the Governor may, by order do anything not inconsistent with the provisions of this Act, which appear to him to be necessary or expedient for the purpose of removing the difficulty.

9. Repeal and Saving. - (1) The State Government Notification No. PDA. 169/91/70 provincialising the services of 4565 number of Panchayat Employees of Gaon Panchayat and Mahkuma Parishads constituted under the Assam Panchayati Raj Act, 1972 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the order so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE ASSAM PANCHAYAT AND RURAL DEVELOPMENT DEPARTMENT (RECRUITMENT AND CONDITIONS OF SERVICE OF ADMINISTRATIVE OFFICER (TRYSEM) ORDERS, 1996

[Dated the 16th March, 1996]

No. RDD.145/92/155.- Whereas it is expedient to fill-up the post of Administrative Officer (TRYSEM) in the Directorate of Panchayat and Rural Development, therefore pending finalisation of the service Rules to be framed under the provision to Article 309 of the Constitution of India., the Governor of Assam is pleased to make the following orders in respect of the recruitment to the Post of Administrative Officer (TRYSEM) in the Directorate of Panchayat and Rural Development.

1. Short title and commencement. - (1) these orders may be called the Assam Panchayat & Rural Development Department (Recruitment and Conditions of Service of Administrative Officer (TRYSEM) Orders, 1996.
(2) These orders shall come into force with effect from the date of issue of these Orders.

2. Definitions. - In these Orders unless there is anything repugnant in the subject or context-

(i) "Appointing Authority" means the Governor of Assam;
(ii) "Commission" means the Assam Public Service Commission;
(iii) "Committee" means the Selection Committee constituted under sub-para (2) of Para 3;
(iv) "Governor" means the Government of Assam;
(v) "Select list" means the list as referred to in para 3.

3. Recruitment.- (1) Recruitment to the post of Administrative Officer (TRYSEM) shall be made by promotion from the select list approved by the Commission for the purpose under sub-para (4) from amongst the Registrar/Superintendents, in the Directorate of Panchayat and Rural Development, Assam, who have not less than 5 years experience in planning Implementation and Monitoring of Rural Development Programmes, on the first day of the year in which the selection is made.

(2) For the purpose of select-list mentioned in sub-para (1) above there shall be a selection committee consisting of the following members

(i) Agricultural Production Commissioner, Assam - Chairman;
(ii) Secretary, Panchayat and Rural Development Department-Member Secretary;
(iii) Secretary, Personnel or his nominee not below the rank of Deputy Secretary - Member;
(iv) Director, Panchayat and Rural Development - Member.

(3) The Appointing Authority shall obtain character Rolls and relevant service particulars of eligible candidates for recruitment to the cadre of Administrative Officer and shall refer to the Selection Committee, the number of vacancy, list of eligible Officers in order of seniority eligible for promotion, character rolls and relevant service particulars (including personal files) and details about reservation of the candidates belonging to the member of Scheduled Caste, Scheduled Tribes as per the provision of the Assam Scheduled Castes & Scheduled Tribes (Reservation of vacancies in services and posts) Act, 1978 and Rules framed there under. The Committee shall examine the character rolls and relevant particulars of the candidates taking into consideration the merit of the candidates and prepare a list of names in order of preference for recruitment to the post.

The Committee shall forward the list so prepared by it to the Appointing authority.

(4) Select list- The lists so prepared shall be forwarded to the commission along with the character rolls and service records of all eligible candidates and the observation of the Appointing Authority on the recommendations of the Committee. The Commission shall consider the list along with other documents received and may approve the list unless it considers any change necessary, if the Commission considers any change necessary, it shall inform the Appointing Authority of the changes proposed and after taking into consideration of the comments, if any, of the Appointing Authority, the Commission shall approve the lists finally with such modification, if any, as the Commission may think to be just and proper. The list
finally approved by the commission shall be the Select List for the purpose of recruitment of Administrative Officer (TRYSEM).

(5) The select list as approved by the Commission shall remain valid for 12 months from the date of approval of Commission.

4. **Joining time.** - A person shall join within 15 days from the date of receipt of the order of appointment or of promotion, failing which the appointment shall be cancelled unless the Appointing Authority extends the period, which shall not, in all, exceed three months.

5. **Relaxation.** - Where the Governor is satisfied that the operation of any of the paras of these orders causes undue hardship in any particular case, it may dispense with or relax the requirement of that para to such extent and subjects to such conditions as it may consider necessary for dealing with the case in a just and equitable manner:

   Provided that the case of any persons shall not be dealt within any manner less favourable to him than that provided in these paras.

6. **Interpretation.** - If any question arises relating to the interpretation of these orders the decision of the Governor shall be final.

### SCHEDULE-I

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<th>Name of Post</th>
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<td>80-2875- EB-IQO3575-J.25-4450/-p.m.</td>
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P.K. CHOWDHARY
Commissioner and Secretary
to the Government of Assam
Panchayat and Rural Development Department.
No. PDB.96/86/Pt.II.- The question of finalisation of Assam Panchayat & Community Development Service Rules has been engaging the attention of the Government for sometime past. Pending finalisation of the said Service Rules to be framed under the proviso to Article 309 of the Constitution of India, the Governor of Assam is pleased to make the following orders in respect of filling up of the posts of Sub-divisional Planning Officer/ Secretary Standing Committee/ Secretary Mahkuma Parishad/ Assistant Development Commissioner/ Deputy Director, Panchayat & Community Development/ Joint Director of Panchayat & Community Development Department under the Panchayat & Rural Development Department.

1. **Short title and Commencement** - (1) These orders may be called the Assam Panchayat & Rural Development Department (Appointment and promotion) Orders, 1988.

(2) They shall be deemed to have come into force on the 1st January, 1985.

2. **Definitions** - In these orders unless the context otherwise requires-

(i) "Appointing Authority" means the Governor of Assam;

(ii) "List" means the list prepared and finalised under para 8 (I) of these Orders.

3. Recruitment to the posts indicated above shall be made on the basis of the procedure indicated below-

   (i) Recruitment to the cadres of Joint Director, Assistant Development Commissioner, Deputy Director, Sub-divisional Planning Officer, Secretary Standing Committee and Secretary Mahkuma Parishad shall be made by promotion in accordance with para 5 of this order.

4. Subject to suitability and Possessing experience, as prescribed here-in-after promotion to different cadres shall be made in the following manner-

   (a) From Assistant Development Commissioner/Deputy Director/Vice-Principal, Composite Training Centre, Jorhat to Joint Director of Panchayat and Community Development, Assam;

   (b) From Sub-divisional Planning Officer/Secretary Standing Committee/Secretary Mahkuma Parishad/Instructor (Panchayat & Community Development), Composite Training Centre, Jorhat (who is borne on the cadre of Sub-divisional Planning Officer) to Assistant Development Commissioner/Deputy Director, Panchayat & Community Development Department;

   (c) From Block Development Officer (Including Principal, Gaon Panchayat, Secretary Training Centre who is borne on the cadre of Block Development Officer) to Sub-divisional Planning Officer/Secretary Standing Committee/Secretary Mahkuma Parishad.

5. (a) The candidates for promotion as indicated at clause (a) of Para-4 of this Order must have rendered minimum five years continuous service as such on the 1st January of the year in which the selection is made;
(b) Candidates for promotion as indicated at clause (b) of Para -4 of this Order must have rendered at least six years of continuous service as such on the first January of the year in which the selection is made;

(c) Candidates for promotion as indicated at clause (e) of Para-4 of this Order must have rendered at least six years of continuous service as such on the first January of the year in which the selection is made.

6. Basis of selection shall be 'merit' with due regard to seniority. The selection will be made by a Selection Committee constituted under Para - 7 of this Order.

7. Selection Committee as referred to in Para-6 of this order shall consist of the following

Chairman-
(i) Agriculture Production Commissioner, Assam.

Member Secretary-
(ii) Secretary, Panchayat & R. D. Department.

Members -
(iii) Secretary, Personnel or his nominee, not below the rank of Deputy Secretary.
(iv) Director, Panchayat & Community Development.

8. (1) The Selection Committee after perusal of the A.C. Rs. and other service records of the eligible candidates shall prepare a list of Officer in order of preference found suitable for promotion to the respective posts. Where the Selection Committee does not consider an Officer suitable for promotion in accordance with seniority it shall record reasons there for in writing and forward the same to the Appointing Authority along with the list of person selected for promotion. The Appointing Authority shall, thereafter, forward the list to the Assam Public Service Commission together with the proceedings of the Selection Committee and other relevant records. The Assam Public Service Commission after considering the list shall send its recommendations to the Appointing Authority. The Appointing Authority shall make Appointment from the select list in order of preference as per the recommendation of the Assam Public Service Commission subject to the provisions of reservation in favour of Scheduled Castes and Scheduled Tribes under the Assam Scheduled Castes and Scheduled Tribes (Reservation of vacancies in services and posts) Act, 1978 and Rules there under.

(2) The select list as approved by the Assam Public Service Commission shall remain valid for 12th months from the date of approval of the Commission.

9. Relaxation- Where the Appointing Authority is satisfied that the operation of any of these paras causes undue hardship in any particular case, it may dispense with or relax the requirement of the para to such extent and subject to such conditions as it may consider necessary for dealing with the case in a just and equitable manner:

Provided that the case of any persons shall not be dealt with in any manner less favourable to him than that provided in this Order.
THE PROVISIONS OF THE PANCHAYATS (EXTENSION TO THE
SCHEDULED AREAS) ACT, 1996
( ACT NO. 40 OF 1996)

[ Dated the 24th December, 1996]

An Act to provide for the extension of the provisions of Part IX of the Constitution relating to the
Panchayats to the Scheduled Areas.

Be it enacted by Parliament in the Forty-seventh Year of the Republic of India as follows-

1. Short title. - This Act may be called the Provisions of the Panchayats (Extension to the
Scheduled Areas) Act, 1996.

2. Definition. - In this Act, unless the context otherwise requires, "Scheduled Areas" means the
Scheduled Areas as referred to in clause (1) of Article 244 of the Constitution.

relating to Panchayats are hereby extended to the Scheduled Areas subject to such exceptions and
modifications as are provided in Section 4.

4. Exceptions and modifications to Part IX of the Constitution. - Notwithstanding anything
contained under Part IX of the Constitution, the Legislature of a State shall not make any law under that
Part which is inconsistent with any of the following features, namely-

(a) a State legislation on the Panchayats that may be made shall be in consonance with the
customary law, social and religious practices and traditional management practices of community
resources;

(b) a village shall ordinarily consist of a habitation or a group of habitations or a hamlet or a group
of hamlets comprising a community and managing its affairs in accordance with traditions and
customs;

(c) every village shall have a Gram Sabha consisting of persons whose names are included in the
electoral rolls for the Panchayat at the village level;

(d) every Gram Sabha shall be competent to safeguard and preserve the traditions and customs of
the people, their cultural identity, community resources and the customary mode of dispute resolution;

(e) every Gram Sabha shall-
(i) approve the plans, programmes and projects for social and economic development before such plans, programmes and projects are taken up for implementation by the Panchayat at the village level;

(ii) be responsible for the identification or selection of persons as beneficiaries under the poverty alleviation and other programmes;

(f) every Panchayat at the village level shall be required to obtain from the Gram Sabha a certification of utilisation of funds by that Panchayat, for the plans, programmes and projects referred to in clause (e);

(g) the reservation of seats in the Scheduled Areas at every Panchayat shall be in proportion to the population of the communities in the Panchayat for whom reservation is sought to be given under Part IX of the Constitution:

Provided that the reservation for the Scheduled Tribes shall not be less than one-half of the total number of seats:

Provided further that all seats of Chairpersons of Panchayats at all levels shall be reserved for the Scheduled Tribes.

(h) the State Government may nominate persons belonging to such Scheduled Tribes as have no representation in the Panchayat at the intermediate level or the Panchayat at the district level:

Provided that such nomination shall not exceed one-tenth of the total members to be elected in that Panchayat;

(i) the Gram Sabha or the Panchayats at the appropriate level shall be consulted before making the acquisition of land in the Scheduled Areas for development projects and before re-settling or rehabilitating persons affected by such projects in the Scheduled Areas; the actual planning and implementation of the projects in the Scheduled Areas shall be co-ordinated at the State level;

(j) planning and management of minor water bodies in the Scheduled Areas shall be entrusted to Panchayat at the appropriate level;

(k) the recommendations of the Gram Sabha or the Panchayats at the appropriate level shall be made mandatory prior to grant of prospecting licence or mining lease for minor minerals in the Scheduled Areas;

(l) the prior recommendation of the Gram Sabha or the Panchayats at the appropriate level shall be made mandatory for grant of concession for the exploitation of minor minerals by auction;

(m) while endowing panchayats in the Scheduled Areas with such powers and authority as may be necessary to enable them to function as institutions of self-government, a State Legislature shall ensure that the Panchayats at the appropriate level and the Gram Sabha are endowed specifically with -

(i) the power to enforce prohibition or to regulate or restrict the sale and consumption of any intoxicant;

(ii) the ownership of minor forest produce;
(iii) the power to prevent alienation of land in the Scheduled Areas and to take appropriate action to restore any unlawfully alienated land of a Scheduled Tribe;

(iv) the power to manage village markets by whatever name called;

(v) the power to exercise control over money lending to the Scheduled Tribes;

(vi) the power to exercise control over institutions and functionaries in all social sectors;

(vii) the power to control over local plans and resources for such plans including tribal sub-plans;

(n) the State legislations that may endow Panchayats with powers and authority as may be necessary to enable them to function as institutions of self-government shall contain safeguards to ensure that Panchayats at the higher level do not assume the powers and authority of any Panchayat at the lower level or of the Gram Sabha;

(o) the State Legislature shall endeavour to follow the pattern of the Sixth Schedule to the Constitution while designing the administrative arrangements in the Panchayats at district levels in the Schedule Areas.

5. Continuance of existing Laws and Panchayats.- Notwithstanding anything in Part IX of the Constitution with exceptions and modifications made by this Act, any provision of any law relating to Panchayats in force in the Scheduled Areas immediately before the date on which this Act receives the assent of the President which is inconsistent with the provisions of Part IX with such exceptions and modifications shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until the expiration of one year from the date on which this Act receives the assent of the President:

Provided that all the Panchayats existing immediately before such date shall continue till the expiration of their duration unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of that State or, in the case of a State having Legislative Council, by each House of the Legislature of that State.

THE
CONSTITUTION (SEVENTY-THIRD AMENDMENT) ACT, 1992

(Dated the 20th April, 1993)

An Act further to amend the Constitution of India.

Be it enacted by Parliament in the Forty-third Year of the Republic of India as follows -

1. Short title and commencement.- (1) This Act may be called the Constitution (Seventy-third Amendment) Act, 1992.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette.
2. Insertion of new Part IX - after Part VIII of the Constitution, the following Part shall be inserted, namely

'PART IX'

THE PANCHAYATS

243. Definitions. - In this Part unless the context otherwise requires-

(a) "district" means a district in a State;

(b) "gram Sabha" means a body consisting of persons registered in the electoral rolls relating to a village comprised within the area of Panchayat as the village level;

(c) "Intermediate level" means a level between the village and district levels specified by the Governor of a State by public notification to be the intermediate level for the purposes of this Part;

(d) "Panchayat" means an institution (by whatever name called) of self-government constituted under Article 243-B, for the rural areas;

(e) "Panchayat area" means the territorial area of a Panchayat;

(f) "population" means the population as ascertained at the last preceding census of which the relevant figures have been published;

(g) "village" means a village specified by the Governor by public notification to be a village for the purposes of this Part and includes a group of villages so specified.

243-A. Gram Sabha. - A Gram Sabha may exercise such powers and perform such functions at the village level as the Legislature of a State may, by law, provide.

243-B. Constitution of Panchayats. - (1) There shall be constituted in every State, Panchayats at the village, intermediate and district levels in accordance with the provisions of this Part.

(2) Notwithstanding anything in clause (1), Panchayats at the intermediate level may not be constituted in a State having a population not exceeding twenty lakhs.

243-C. Composition of Panchayats. - (1) Subject to the provisions of this Part, the Legislature of State may, by law, make provisions with respect to the composition of Panchayats:

Provided that the ratio between the population of the territorial area of a panchayat at any level and the number of seats in such Panchayat to be filled by election shall, so far as practicable, be the same throughout the State.

(2) All the seats in Panchayat shall be filled by persons chosen by direct election from territorial constituencies in the Panchayat area and for this purpose, each Panchayat area shall be divided into territorial constituencies in such manner that the ratio between the population of each constituency and the number of seats allotted to it shall, so far as practicable, be the same throughout the Panchayat area.

(3) The Legislature of a State may, by law, provide for the representation-

(a) of the Chairpersons of the Panchayat at the village level, in the Panchayats at the intermediate level or, in the case of a State not having Panchayats at the intermediate level, in the Panchayats at the district level;
(b) of the Chairpersons of the Panchayats at the intermediate level, in the Panchayats at the district level;
(c) of the members of the House of the People and the members of the Legislative Assembly of the State representing constituencies which comprise wholly or partly a Panchayat area at a level other than the village level, in such Panchayat;
(d) of the members of the Council of States and the members of the Legislative Council of the State, where they are registered as electors within-
   (i) a Panchayat area at the intermediate level, in Panchayat at the intermediate level;
   (ii) a panchayat area at the district level, in Panchayat at the district level.
(4) The Chairperson of a Panchayat and other members of a Panchayat whether or not chosen by direct election from territorial constituencies in the Panchayat area shall have the right to vote in the meetings of the Panchayats.
(5) The Chairperson of-
   (a) a Panchayat at the village level shall be elected in such manner as the Legislature of a State may, by law, provide; and
   (b) a Panchayat at the intermediate level or district level shall be elected by, and from amongst, the elected members thereof.

243-D. Reservation of seats. - (1) Seats shall be reserved for-
   (a) The Scheduled Castes; and
   (b) The Scheduled Tribes.

In every Panchayat and the number of seats so reserved shall bear, as nearly as may be, the same proportion to the total number of seats to be filled by direct election in that Panchayat as the population of the Scheduled Castes in that Panchayat area or of the Scheduled Tribes in that Panchayat area bears to the total population of that area and such seats may be allotted by rotation to different constituencies in a Panchayat.

(2) Not less than one-third of the total number of seats reserved under clause (1) shall be reserved for women belonging to the Scheduled Caste or, as the case may be, the Scheduled Tribes.

(3) Not less than one-third (including the number of seats reserved for women belonging to the Scheduled Castes and the Scheduled Tribes) of the total number of seats to be filled by direct election in every Panchayat shall be reserved for woman in such seats may be allotted by rotation to different constituencies in a Panchayat.

(4) The offices of the Chairperson in the Panchayats at the village or any other level shall be reserved for the Scheduled Castes, the Scheduled Tribes and women in such manner as the Legislature of a State may, by law, Provide:

Provided that the number of offices of Chairpersons reserved for the Scheduled Castes and the Scheduled Tribes in the panchayats at each level in any State shall bear, as nearly as may be, the same proportion to the total number of such offices in the Panchayats at each level as the population of the
Scheduled Castes in the State or of the Scheduled Tribes in the State bears to the total population of the State:

Provided further that not less than one-third of the number of offices of Chairpersons in the Panchayat at each level shall be reserved for women:

Provided also that the number of offices reserved under this clause shall be allotted by rotation to different Panchayats at each level.

(5) The reservation of seats under clauses (1) and (2) and the reservation of office of Chairpersons (other than the reservation for women) under clause (4) shall cease to have effect on the expiration of the period specified in Article 334.

(6) Nothing in this Part shall prevent the Legislature of a State from making any provision for reservation of seats in any Panchayat or offices of Chairpersons in the Panchayats at any level in favour of backward class of citizens.

243-E. Duration of Panchayats etc. - (1) Every Panchayat, unless sooner dissolved under any law for the time being in force, shall continue for five years from the date appointed for its first meeting and no longer.

(2) No amendment of any law for the time being in force shall have the effect of causing dissolution of Panchayat at any level, which is functioning immediately before such amendment, till the expiration of its duration specified in clause (1).

(3) An election to constitute a Panchayat shall be completed-

(a) before the expiry of its duration specified in clause (1);

(b) before the expiration of a period of six months from the date of its dissolution:

Provided that where the remainder of the period for which the dissolved Panchayat would have continued is less than six months, it shall not be necessary to hold any election under this clause for constituting the Panchayat.

(4) A Panchayat constituted upon the dissolution of a Panchayat before the expiration of its duration shall continue only for the remainder of the period for which the dissolved Panchayat would have continued under clause (1) had it not been so dissolved.

243-F. Disqualifications for membership. - A person shall be disqualified for being chosen as, and for being a member of a Panchayat-

(a) If he is so disqualified by or under any law for the time being in force for the purposes of elections to the Legislature of the State concerned:

Provided that no persons shall be disqualified on the ground that he is less than twenty-five years of age, if he has attained the age of twenty-one years;

(b) If he is so disqualified by or under any law made by the Legislature of the State.

(2) If any question arises as to whether a member of a Panchayat has become subject to any of the disqualifications mentioned in clause (1), the question shall be referred for the decision of such authority and in such manner as the Legislature of a State may, by law, provide.
243-G. Powers authority and responsibilities of Panchayats.- Subject to the provisions of the Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to-

(a) The preparation of plans for economic development and social justice;
(b) The implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.

243-H. Powers to impose taxes by, and Funds of, the Panchayats. - The Legislature of a State may, by law-

(a) authorise a Panchayat to levy, collect and appropriate such taxes, duties, tolls and fees in accordance with such procedure and subject to such limits;
(b) assign to a Panchayat such taxes, duties, tolls and fees levied and collected by the State Government for such purposes and subject to such conditions and limits;
(c) provide for making such grants-in-aid to the Panchayats from the Consolidated Fund of the State; and
(d) provide for constitution of such funds for crediting all moneys received, respectively, by or on behalf of the Panchayats and also for the withdrawal of such moneys there from, as may be specified in the law.

243-I. Constitution of Finance Commission to review financial position. - (1) The Governor of a State shall, as soon as may be within one year from the commencement of the Constitution (Seventy-third-Amendment) Act, 1992 and thereafter at the expiration of every fifth year, constitute a Finance Commission to review the financial position of the Panchayats and to make recommendations to the Governor as to-

(a) The principles which should govern-
   (i) the distribution between the State and the Panchayats of the net proceeds of the taxes, duties, tolls and fees leviable by the State, which may be divided between them under this Part and the allocation between the Panchayats at all levels of their respective shares of such proceeds;
   (ii) the determination of the taxes, duties, tolls and fees which may be assigned to, or appropriated by, the Panchayats; .
   (iii) the grants-in-aid to the Panchayats from the Consolidated Fund of the State;
(b) the measures needed to improve the financial position of the Panchayats;
(c) any other matter referred to the Finance Commission by the Governor in the interests of sound finance of the Panchayats.
(2) The Legislature of a State may, by law, provide for the composition of, the Commission, the qualifications which shall be requisite for appointment as members thereof and the manner in which they shall be selected.

(3) The commission shall determine their procedure and shall have such powers in the performance of their functions as the Legislature of the State may, by law, confer on them.

(4) The Governor shall cause every recommendation made by the Commission under this article together with an explanatory memorandum as to the action taken thereon to be laid before the Legislature of the State.

243-J. Audit of Accounts of Panchayats. - (1) The Legislature of a State may, by law, make provisions with respect to the maintenance of accounts by Panchayats and the auditing of such accounts.

243-K. Elections of the Panchayats. - (1) The superintendence, direction and control of the preparation of electoral rolls for, and the conduct of, all elections to the Panchayats shall be vested in a State Election Commission consisting of a State Election Commissioner to be appointed by the Governor.

(2) Subject to the Provisions of any law made by the Legislature of a State, the conditions of service and tenure of office of the State Election Commissioner shall be such as the Governor may by rule determine:

Provided that the State Election Commissioner shall not be removed from his office except in like manner and on the like grounds as Judge of a High Court and the condition of service of the State Commissioner shall not be varied to his disadvantage after his appointment.

(3) The Governor of a State shall, when so requested by the State Election Commission, make available to the State Election Commission such staff as may be necessary for the discharge of the functions conferred on the State Election Commission by clause (1).

(4) Subject to the provisions of the Constitution, the Legislature of a State may, by law, make provision with respect to all matters relating to, or in connection with, elections to the Panchayats.

243-L. Application to Union Territories. – The Provisions of this part shall apply to the Union territories and shall, in their application to a Union territory, have effect as if the references to the Governor of a State were references to the Administrator of the Union territory appointed under Article 239 and references to the Legislature or the Legislative Assembly of a State were references in relation to a Union territory having a Legislative Assembly, to that Legislative Assembly:

Provided that the President may, by public notification, direct that the provisions of this Part shall apply to any Union Territory or part thereof subject to such exceptions and modifications as he may specify in the notification.

243-M. Part not to apply to certain areas. - (1) Nothing in this Part shall apply to the Scheduled Areas referred to in clause (1), and the Tribal Areas referred to in clause (2), of Article 244.

(2) Nothing in this Part shall apply to:

(a) the States of Nagaland, Meghalaya and Mizoram;
(b) the Hill Area in the State of Manipur for which District Council exist under any law for the time being in force.

(3) Nothing in this Part-
(a) relating to Panchayats at the district level apply to the hill areas of the District of Darjeeling in the State of West Bengal for which Darjeeling Gorkha Hill Council exists under any law for the time being in force.

(4) Notwithstanding anything in this Constitution-
(a) the Legislature of a State referred to in sub-clause (a) of clause (2) may, by law, extend this part to the State, except the areas, if any, referred to in clause (1), if the Legislative Assembly of that State Passes a resolution to that effect by a majority of the total membership of that House and by a majority of not less than two-thirds of the members of that House present and voting;
(b) parliament may, by law, extend the provisions of this Part to the Scheduled Areas and the tribal areas referred to in clause (1) subject to such exceptions and modifications as may be specified in such law, and no such law shall be deemed to be an amendment of this Constitution for the purpose of Article 368.

243-N. Continuance of existing Laws and panchayats.- Notwithstanding anything in this Part, any provision of any law relating to Panchayats in force in a State immediately before the commencement of the Constitution (Seventy-Second Amendment) Act, 1992, which is inconsistent with the provisions of this Part shall continue to be in force until amended or repealed by a competent Legislature or other competent authority or until expiration of one year from such commencement whichever is earlier:

Provided that all the Panchayats existing immediately before such commencement shall continue till the expiration of their duration, unless sooner dissolved by a resolution passed to that effect by the Legislative Assembly of that State or, in the case of a State having a Legislative Council, by each House of the Legislature of that State.

243-O Bar interference by courts in electoral matters. - Notwithstanding anything in this Constitution-
(a) the validity of any law relating to the delimitation of constituencies or the allotment of seats to such constituencies, made or purporting to be made under Article 243-K, shall not be called in question in any court.
(b) no election to any Panchayat shall be called in question except by an election petition presented to such authority and in such manner as is provided for by or under any law made by the Legislature of a State.

3. Amendment of Article 280. - In clause (3) of Article 280 of the Constitution, after sub-clause (b), the following sub-clause shall be inserted, namely-
(bb) - The measures needed to augment the Consolidated Fund of a State to supplement the resources of the Panchayats in the State on the basis of the recommendations made by the Finance Commission of the State.

4. Additional of Eleventh Schedule. - After the Tenth Schedule to the Constitution, the following Schedule shall be added, namely-

"ELEVENTH SCHEDULE"
(Article 243-G)

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources,
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centers and dispensaries.
25. Women and child development.
26. Social Welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the Weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.
NOTIFICATIONS
Government of Assam
Orders by the Governor Panchayat and Rural Development (A) Department

[Dated the 8th March, 2002]

No. PDA.45/2002/9.- The Governor of Assam is pleased to notify Shri Biren Dutta, IAS, Secretary to the Government of Assam, Panchayat and Rural Development as officer authorised for reservation of offices of the President and Vice-President of Zilla Parishads for Women as per provision of Section 70(A) (I) of Assam Panchayat Act, 1994 and as per Rule 61 of Assam Panchayat (Constitution) Rules, 1995, with immediate effect.

M.Kalita
Joint Secretary to the Govt. of Assam,
Panchayat and Rural Development Department.

No. PDA.45/2002/79.- In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up-to-date and as per Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up-to-date the Governor of Assam is pleased to declare the following two Zilla Parishads for reservation of the offices of President of Zilla Parishad for the Scheduled Tribes as being the proportionately highest Schedule Tribes population of the State in a descending order.

1. Dhemaji Zilla Parishad.
2. Lakhimpur Zilla Parishad.

The Governor of Assam is further pleased to reserve the office of the President of Lakhimpur Zilla Parishad as per the drawal of lots held on 13th March, 2002 for the Scheduled Tribes Woman.

No. PDA.45/2002/80.- In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up-to-date and as Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up-to-date the Governor of Assam is pleased to declare the following Zilla Parishads for reservation of the offices of the Vice-President of Zilla Parishad for the Scheduled Tribes as being the proportionately next highest Schedule Tribes population of the State excluding the Zilla Parishad in which the offices of the President have already been reserved for the persons belonging to Scheduled Tribes.


The Governor of Assam is further pleased to reserve the offices of the Vice-President of Goalpara Zilla Parishad as per the drawal of lots held on 13th March, 2002 for the Scheduled Tribes Woman.

No. PDA.45/2002/81.- In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up to date and as per Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up-to-date, the Governor of Assam is pleased to declare the following Zilla Parishads for reservation of the offices of the President of Zilla Parishad for the Scheduled Caste as being the proportionately highest Scheduled Caste population of the State.
2. Karimganj Zilla Parishad.

The Governor of Assam is further pleased to reserve the offices of the President of Karimganj Zilla Parishad as per the drawal of lots held on 13th March, 2002 for the Scheduled Caste Woman.

**No. PDA.45/2002/82.-** In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up-to-date and as per Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up-to-date the Governor Assam is pleased to declare the following Zilla Parishads for reservation of the offices of the Vice-President of Zilla Parishad for the Scheduled Castes as being the proportionately next highest Schedule Castes population of the State excluding the Zilla Parishad in which of the offices of the President have already been reserved for the persons belonging to Scheduled Castes.

1. Hailakaandi Zilla Parishad.

The Governor of Assam is further pleased to reserve the office of the Vice-President of Nagaon Zilla Parishad as per the drawal of lots held on 13th March, 2002 for the Scheduled Caste Woman.

**No. PDA. 45/2002/83.-** In exercise of the powers conferred under Section 70(A) of the Assam Panchayat Act, 1994 as amended up-to-date and under Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up-to-date the Governor of Assam is pleased to reserve the offices of President of the following Zilla Parishads for Woman as per drawal of lots held on 13th March, 2002.

1. Morigaon Zilla Parishad.
2. Tinsukia Zilla Parishad.
3. Dhubri Zilla Parishad.

**No. PDA.45/2002/84.-** In exercise of the powers conferred under section 70(A) of the Assam Panchayat Act, 1994 as amended up-to-date and under Rule 61 of the Assam Panchayat (Constitution) Rules, 1995 as amended up-to-date the Governor of Assam is pleased to reserve the offices of Vice-President of the following Zilla Parishads for Woman as per drawal of lots held on 13th March, 2002.

2. Barpeta Zilla Parishad.
5. Dibrugarh Zilla Parishad.

Biren Dutta,
Secretary to the Govt. of Assam,
Panchayat and Rural Development Department.
NOTIFICATION

No. AR.22/2000/21.- In the interest of Public Service, the Governor of Assam is pleased to confer Gazetted status on the post of Extension Officer (Fishery), having B.F. Sc. Degree/Master of Fishery Science, in the Directorate of Panchayat and Rural Development Department, under the Panchayat and Rural Development Department, Government of Assam.

This will come into force with immediate effect.

P. Saran,
Commissioner & Secretary to the Govt. of Assam,
Administrative Reference & Training Dept.
Dispur Guwahati-6