

GOVERNMENT OF PUNJAB  
DEPARTMENT OF RURAL DEVELOPMENT AND PANCHAYATS

NOTIFICATION  
The 18<sup>th</sup> October, 2012

No.G.S.R.57/P.A.9/1994/S.227/2012.- With reference to the Government of Punjab, Department of Rural Development and Panchayat's Notification No. G.S.R.6/P.A.9/94/S.227/2012, dated the 23<sup>rd</sup> February, 2012 and in exercise of the powers conferred by section 227 of the Punjab Panchayati Raj Act, 1994 (Punjab Act No. 9 of 1994) and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, namely:-

**RULES**

1. **Short title and extent.**- (1) These rules may be called the Punjab Panchayati Raj (Gram Panchayat) Rules, 2012.
2. They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. **Definitions.**- In these rules, unless the context otherwise requires,-
  - (a) 'Act' means the Punjab Panchayati Raj Act, 1994;
  - <sup>1</sup>[(aa)'acquire' means acquisition, purchase or exchange of any immovable or movable property;
  - (b) 'authorised Panch' means a Panch who is elected by the Panches of the Gram Panchayat through a resolution passed in a meeting;
  - (c) 'Director' means Director Rural Development and Panchayats;
  - (d) 'Form' means a form appended to these rules;
  - (e) 'State Government' means the State Government in the Department of Rural Development and Panchayats; and
  - (f) 'section' means section of the Act.
3. **Disposal of assets and liabilities of Gram Sabha [Section 3(4)].**-If the whole of the Gram Sabha area is included in a municipality, cantonment, city, urban estate or notified area, all rights, obligations, property, assets and liabilities if any, whether arising out of any contract or otherwise shall vest in the Municipal Committee, Municipal Corporation, cantonment board, Notified area, Chief Administrator, as the case may be. The Block Development and Panchayat Officer of the area shall hand over all the movable and immovable property of the Gram Panchayat as well as all the records and documents to the

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<sup>1</sup> Inserted vide notification dated 27<sup>th</sup> May, 2016 published in Punjab Govt Gaz. (Extra), June,2, 2016.  
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concerned body in which the Sabha Area has been included.

Section 10, 85  
and 227 (zd)

**4. Acquisition and transfer of property by the Gram Panchayat.-**

(1) No movable property shall be purchased or sold by a Gram Panchayat without a formal resolution of the Gram Panchayat:

Provided that the Sarpanch or in his absence, any Panch exercising the powers of Sarpanch, may in emergent cases purchase or sell movable property of a value not exceeding rupees five thousand:

Provided further that all such transactions shall be reported to the Gram Panchayat in its next meeting:

Provided further that the Panchayat Samiti may grant sanction to the Gram Panchayat to purchase or sell movable property not exceeding the value of rupees one lac. The Zila Parishad has full powers to grant such sanction.

(2) All contracts on behalf of a Gram Panchayat shall be entered into in the name of the Gram Panchayat and all documents executed in this connection shall be signed by the Sarpanch, Panchayat Secretary and one other Panch authorized by the Gram Panchayat through its resolution. The draft of all documents to be executed by or in favour of a Gram Panchayat shall, before execution, be scrutinized and approved by the Block Development and Panchayat Officer and the Gram Panchayat Fund shall not be liable under any contract not so approved.

Section 16

**5. Duties and functions of the Sarpanch.-** Besides performing the functions and duties under section 16 and holding of Gram Sabha Meetings as per section 5 of the Act and Gram Panchayat Meetings as provided in section 23 of the Act, the Sarpanch shall ensure or discharge of the following duties:-

- (a) development of Gram Sabha area;
- (b) make efforts for raising public contribution for community works;
- (c) in addition to raising tax revenues, the Sarpanch in consultation with the Gram Panchayat shall enhance non-tax revenues. Efforts shall be made to raise more income every year in addition to existing trends of its own income;
- (d) development and proper utilization of local physical resources for ensuring well being of people;
- (e) assist in human and animal health, nutrition and family



welfare programmes;

- (f) undertake rural sanitation programmes;
- (g) help in getting social security claims;
- (h) assist in sanction of pension for old age persons, widows, destitute, orphans and handicapped persons etc;
- (i) prevent misuse of Panchayat funds and bring transparency in functioning of Panchayat by placing income and expenditure details in every Panchayat meeting and in public domain;
- (j) maintain the quality of construction work and obtain utilization certificate within a period of one month after completion of work;
- (k) arrange for conduct of audit every year and compliance of audit objections of his tenure and assist in compliance of audit objections even after the expiry of the term of his office;
- (l) display details of works sanctioned and amount spent on internet, also on display board at Panchayat Headquarters as well as on work sites;
- (m) prevent encroachments on Gram Panchayat lands. If any person makes illegal or un-authorized possession over shamlat land or any other Gram Panchayat property, besides taking other legal measures, the Sarpanch shall make complaint in writing to the police at the earliest and shall also inform the concerned Block Development and Panchayat Officer for taking suitable action under the law;
- (n) check the functioning of the Gram Panchayat and village level Government offices or agencies relating to the activities of various Departments of the State Government mentioned in section 30 of the Act and the report shall be sent to the concerned authorities for appropriate action; and
- (o) all such other miscellaneous functions as are necessary for the welfare of public;

**6. Oath of Panches and Sarpanches.-** Unless the State Government otherwise directs, oath shall be administered to the elected Panches and Sarpanches by the Block Development and Panchayat Officer concerned

after declaration of their election result.

Section 17(2)

**7. Resignation of Sarpanch.-** The Divisional Deputy Director, Rural Development and Panchayats, shall be the competent authority to whom Sarpanch may address an application of his intention to withdraw his resignation.

Sections 87 and  
96

**8. Record of Gram Panchayat.-** The Gram Panchayat Shall maintain the accounts and use the books, records and forms as mentioned hereinafter or as may be directed by the Director, Rural Development and Panchayats from time to time. The Panchayat Secretary shall be responsible for the maintenance of the following records:-

- (i) Proceeding Book in Form I.- The brief account of business transacted by the Gram Panchayat or Gram Sabha in respect of its general and administrative functions, shall be entered in it. The record of proceeding by a Gram Panchayat shall be signed by the Sarpanch, if present, or in his absence by the Panch elected for presiding over the meeting, and all other Panches and Panchayat Secretary attending the meeting of the Panchayat. The Panchayat Secretary shall record his comments on the resolution as to whether the resolution has been passed in accordance with the Act, rules and instructions of the Government or not. Copy of the resolution alongwith comments shall be sent to the Block Development and Panchayat Officer concerned for appropriate action. Proceeding book shall be issued and certified by the Block Development and Panchayat Officer under his signature and seal;
- (ii) Inspection Register in Form- II;
- (iii) Cash Receipt Book in Form- III;
- (iv) Attendance Register in Form- IV;
- (v) Register of Civil cases in Form- V;
- (vi) Register of Criminal cases in Form- VI;
- (vii) Register of Revenue cases in Form- VII;
- (viii) Summons for accused in Criminal cases in Form- VIII;
- (ix) Summons for defendants in Civil cases in Form- IX;
- (x) Summons for witnesses in Form- X;
- (xi) Decree Sheet in Form- XI;



- (xii) Application for acquisition of land in Form- XII;
- (xiii) Register of Processes and Summons in Form- XIII;
- (xiv) Register of Diet Money in Form- XIV;
- (xv) Index of papers of the Gram Panchayat file and abstract of orders in Form- XV;
- (xvi) Library Stock Register in Form- XVI;
- (xvii) Library Books Issue Register in Form- XVII;
- (xviii) Dispatch Register (accounts of stamps also to be maintained in this Register) Form- XVIII;
- (xix) Receipt Register in Form - XIX;
- (xx) Stock Register of Receipt Books in Form- XX;
- (xxi) Register of Court Cases by and against the Gram Panchayat in Form- XXI;
- (xxii) Works Register in Form- XXII;
- (xxiii) Register of Fees and Fine in Form- XXIII;
- (xxiv) Register of Shamlat Lands in Form- XXIV;
- (xxv) Register of other Gram Panchayat lands in Form- XXV;
- (xxvi) Certificate by the Block Development and Panchayat Officer in Form- XXVI;
- (xxvii) Cheque book register in Form-XXVII;
- (xxviii) Register for audit notes in Form-XXVIII;
- (xxix) Inspection report in Form-XXIX; and
- (xxx) Other registers and forms prescribed by the Government of India, Ministry of Panchayati Raj in National Panchayat Accounting Manual.

Note: The records, registers, account books and forms specified herein above shall be got printed and/ or made available by the Zila Parishad against payment to the Gram Panchayats directly or through Executive Officer of Panchayat Samiti under the seal and signatures of any officer/official authorized by the Deputy Chief Executive Officer of the Zila Parishad . The record, shall be page marked and numbered, book numbered (in case of stitched registers and books) and shall

bear the name of the Gram Panchayat to which it is issued. The records books, registers and forms obtained from sources other than mentioned herein above shall be treated as invalid and shall attract disciplinary action against the persons at fault.

Sections 87 and 96 **9. Consignment of records of non-judicial registers and books.-**

(1) All non-judicial registers, books and reports etc. maintained by a Gram Panchayat shall, when finished or action thereon finalized, be kept in the Panchayat office for two years after which they shall be consigned to the Record Room of the Panchayat Samiti Office for being preserved in perpetuity. (2) The record shall be kept in a Record Room year-wise. The record room shall be maintained by the Panchayat Samiti of the area in the charge of a Panchayat Officer or other official to be posted by the Executive Officer Panchayat Samiti.

Section 26 **10. The circles of the Panchayat Secretaries and control of Sarpanch over Panchayat Secretary.-** (1) The circles of Gram Panchayats shall be formed by the State Government through Gazette notification in such a manner that the same should be contiguous and compact. The ratio between number of Gram Panchayats and a circle shall as far as possible, be the same within the block, subject to the condition that population should not exceed five thousand in a circle:

Provided that the condition of five thousand population shall not be applicable where a particular Gram Panchayat of a village has population more than five thousand.

(2) To ensure discipline and control, the Panchayat Secretary, shall act in all matters under the control of Sarpanch and he shall also be responsible to the Gram Panchayat. The Panchayat Secretary shall also mark attendance in a register in Form IV.

Section 35 **11. Publication of orders.-** An order made under section 35 of the Act shall be published in the following manner :-

- (a) copies of the order shall be exhibited at some conspicuous places within the Gram Sabha area;
- (b) one copy of the order shall be affixed on or near the property, if any, affected by said order; and
- (c) one copy of the order shall in accordance with the procedure laid down in section 78 of the Act be served on the person who



is required to take any action in pursuance thereof:

Provided that if the order is applicable to the residents of the Gram Sabha area in general, the publication shall be made by beat of drum.

**12. Collection charges for land revenue, tax or dues payable to the State Government or Local Authority.-** (1) When a Gram Panchayat enters into contract with the State Government or a Local authority to collect land revenue or any tax or dues payable to the State Government or the Local authority, it shall be allowed collection charges at the rate of not less than ten per cent of the amount so collected plus service tax charges, if any. Section 88

(2) No amount due to the Gram Panchayat shall be left outstanding without sufficient reasons and where such dues appear to be irrecoverable, the orders of the Divisional Deputy Director of the area for their adjustment, remission, reduction of demand or write off must be sought without any delay.

(3) No amount may be credited as revenue unless it has been actually realized.

**13. Constitution of Standing Committees.-** The three-members Standing Committees shall be constituted through election by the Gram Panchayat wherein one elected member each from General category, woman category and Schedule caste or Backward class category, shall be included. In addition to the three members, two expert members in the field of Production, Social Justice, Public Services (Amenities) shall be co-opted in each Standing Committee, but they shall have no right to vote. Section 25  
(2) (b)

**14. Help in maintenance and improvement of schools and hospitals or dispensaries.-** A Gram Panchayat may, if so required by the State Government or Zila Parishad or the Panchayat Samiti concerned subject to funds at its disposal, arrange to assist the Department concerned in the matter of,- Section 30

- (a) school-buildings, furniture, water supply, first aid boxes and books, stationery, fees, prizes and stipends to deserving students;
- (b) buildings for dispensaries or hospitals, medicines, water supply and diet and other necessities to needy patients;
- (c) Anganwari Centers and water works; and
- (d) providing rent free accommodation or payment of house rent in lieu thereof to the employees serving in the school, dispensary,



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Hospital, Health Centre or Sub-Centre thereof according to the conditions, if any, agreed upon between the Panchayat and the department concerned subject to previous approval of the Director.

- Sections 30 and 180 (17) **15. Establishment of schools, hospitals or dispensaries for a Gram Panchayat or a group of Gram Panchayats.-** (1) The Zila Parishad concerned shall be the sanctioning authority to establish such institutions under section 30.
- (2) When a group of neighbouring Gram Panchayats combine to help in establishing a school, hospital, or Ayurvedic or Unani or Homeopathic dispensary, a joint committee shall be formed by the Zila Parishad within its area.
- Section 30 (xv) **16. Power to start, manage and regulate the fairs and markets.-** A Gram Panchayat may, with the consent and subject to the supervision of the Zila Parishad concerned, start, manage and regulate such fairs and markets other than the fairs and markets held under the Punjab Cattle Fairs (Regulation) Act, 1967, as may be specified by the Government from time to time through a notification published in the Official Gazette.
- Sections 47, 48 and 49 **17. Cognizance of criminal cases.-** A complaint lodged under sections 47, 48 and 49 shall give therein the name, parentage and residence of the complainant and the accused along with allegations regarding the offence. The Sarpanch or the authorised Panch receiving the complaint shall immediately make it a part of the judicial record maintained by the Panchayat. It shall be heard at the next meeting of the Panchayat.
- Section 69 (3) **18. Execution of decree.-** (1) Any person in whose favour a decree has been passed by the Gram Panchayat, may make an application to the Sarpanch or authorized Panch for its execution on payment of the fee specified in Schedule III of the Act and the same shall also include the costs.
- (2) The Gram Panchayat shall issue a notice to the opposite party to pay up the decretal amount or to comply with the decree within a period of thirty days or such further period not exceeding three months, as it may deem fit to allow after the notice is served. If the amount is not paid or the decree is not complied within the specified period, the decree shall be sent to the Civil or Revenue Court having jurisdiction, which shall thereupon proceed to execute the decree as if it were a decree passed by such Court.



**19. Attendance of witnesses.-** (1)(a) The Gram Panchayat shall pay diet money which consists of a daily allowance and travelling allowance to a witness for the reasonable expenses for attendance before the Gram Panchayat, but no diet money shall be paid to any person who resides in the jurisdiction of the Gram Panchayat. Subject to the provisions of clause (c) of sub-section (1) of Section 77, the scale of diet money shall be as under:-

Section 77 (d)

- (i) daily allowance at the rate of rupees one hundred per hearing;
- (ii) travelling allowance for a journey by road equivalent to actual expenses incurred; or
- (iii) travelling allowance of a journey by railways of second class or sleeper class rate according to the status of the witness:

Provided that if a servant or officer of the Government or Local authority is summoned as witness, his daily and travelling allowances shall be governed by the rules of the Government or the Local Authority, as the case may be, or if there are no such rules for the Local Authority, such daily and travelling allowances shall be, as may be determined by the Gram Panchayat.

(2) When the diet money is deposited, the Gram Panchayat shall give a receipt in Form-III to the person depositing it and shall forthwith enter in the register of diet money, in Form-XIV, the name of the depositor and the amount deposited. On payment to the witness, the Sarpanch or authorised Panch in whose presence the amount is paid, shall sign the entries in the register.

(3) The Gram Panchayat may depute the Sarpanch or Panch (preferably its women Panch) to examine the women witness at her residence in the Gram Sabha area or the residence of her relatives or friends in the said area or at the Panchayat meeting. The statement so recorded shall be signed or thumb-marked by the woman witness and attested at least by one identifying witness and shall form part of the record of the case, suit or proceeding concerned.

**20. Processes.-** (1) Every summon issued by a Gram Panchayat shall be in duplicate in Forms VIII, IX or X, as the case may be and shall specify the time, date and place at which the person is required to attend and also whether his attendance is required as an accused, a defendant, a judgment debtor or other party or a witness or for the purpose of giving evidence or to produce a document or for any other purpose. If any particular document is to be produced, it shall be described in the summons with reasonable accuracy.

Section 78



(2) The summons shall be signed by the Sarpanch and shall bear the seal of the Gram Panchayat.

Section 87

**21. Access and inspection of judicial cases, records and registers of the Gram Panchayat.-** (1) The Sarpanch shall, on the application of any party to a judicial proceedings, allow the inspection of the record to the said party or its duly authorised agent on payment of fee of one hundred rupees on each occasion.

(2) The Sarpanch shall, on the application of any party to the judicial proceedings, supply him with a certified copy of the orders or resolution on payment of a fee of rupees thirty.

(3) The Sarpanch shall, on the application of any party to a judicial proceedings, supply him with a certified copy of relevant record or entry in the register or any portion thereof on payment of rupees five per page or part thereof.

Section 87

**22. Consignment of records of judicial cases, registers and books.-**

(1) Records of every case i.e. criminal, civil or revenue decided by a Gram Panchayat shall be consigned to the General Record Room at District or Sub Divisional Headquarters from the 1st June to 30th September, every year. Such records shall be kept and destroyed in accordance with the Destruction of Record Act, 1917 and the rules made thereunder.

(2) All judicial registers and books maintained by a Gram Panchayat shall, when finished, be kept in the Gram Panchayat office for two years after which they shall be consigned to the Record Room.

Section 83

**23. Custody of money.-** All funds creditable to the Consolidated Fund of the State when realized by the Gram Panchayat shall be deposited or transmitted to the nearest Government Treasury Office or the Nationalised Bank at the earliest or next day by the Panchayat Secretary or a person duly authorized by him.

Sections 86  
and 96

**24. Operation of Gram Panchayat Fund account.-** (1) The Gram Panchayat Fund mentioned in section 86 of the Act, shall be kept in a Saving Bank Account opened in the name of the Gram Panchayat in a Nationalised Bank. The Gram Panchayat may open Saving Bank Account for other schemes, if their terms and conditions provide so or the Government directs so:

Provided that a sum not exceeding rupees five thousand may be kept in the custody of the Sarpanch for an urgent expenditure to be incurred by him.



## (ASVN 26, 1934 SAKA)

(2) All expenses of Gram Panchayat shall be charged to the Gram Panchayat Fund as provided in section 91 of the Act. The same shall be duly approved by the Gram Panchayat through its resolutions passed in meetings.

(3) No Money shall be drawn from the Gram Panchayat Fund unless it is required for immediate disbursement on an item of expenditure under the Act or any rule or on specific order of the State Government.

(4) The Sarpanch and Panchayat Secretary of a Gram Panchayat should be guided by established standards of financial propriety and must exercise the same vigilance as a person of ordinary prudence in respect of expenditure of his own money. No authority shall incur expenditure or entered into any liability unless there is budget provision for it and the expenditure has been sanctioned.

(5) The Sarpanch and Panchayat Secretary must see that not only the total expenditure is kept within the limit of authorized appropriation, but also the funds allotted are utilized in the interest and service of the Gram Panchayat concerned and upon objects for which provision has been made. In order to exercise proper control, they should keep themselves closely acquainted with the progress of expenditure, commitment sand liabilities incurred but, not paid.

(6) The Gram Panchayat account shall be operated upon jointly and amount can be withdrawn by the following authorities:

Serial No.	Limit of withdrawal	Competent authorities
1.	Up to rupees 25000/-	Jointly by the Sarpanch, authorized Panch and Panchayat Secretary
2.	More than rupees 25000/-	Sarpanch Gram Panchayat, Panchayat Secretary and Block Development and Panchayat Officer.

(7) The amount can only be withdrawn out of Gram Panchayat Fund with the sanction of withdrawal accorded through a resolution of Gram Panchayat. Copy of the resolution shall be attached with the withdrawal Form to be submitted in the Banking institution. A photo copy of the same resolution shall also be submitted to the office of Panchayat Samiti concerned by the



## (ASVN 26, 1934 SAKA)

Panchayat Secretary duly attested by him within a week. A Bank Account Statement or updated copy of Bank Pass Book for each account, duly attested by the Panchayat Secretary, shall be submitted to the Block Development and Panchayat Officer before the fifth day of every month by obtaining valid receipt. In case of failure, the Block Development and Panchayat Officer may suo moto stop the operation of the concerned bank account before the seventh day of the month. In case, a payment is made fraudulently or with malafide intention, the recovery of the same shall be made from the salaries of the officials under rules or through other modes and from the Sarpanch under the Act in equal share. Recovery may also be made of equal due share from the Block Development and Panchayat Officer concerned in case he signs the cheque or approve the payment.

(8) Amount shall be drawn only through cheques. Payment to third parties for the amount exceeding rupees five thousand shall also be made through account payees cheques. Parties may obtain payment direct from the bank. A reference to cheque number and date shall invariably be given on the concerned bill so that no double payment of the same bill is made.

(9) In case of emergency, the Sarpanch may spend up to rupees five thousand from the cash in hand without a resolution. Once such an expenditure has been incurred, no further expenditure shall be allowed till the Sarpanch has put the accounts before the ensuing meeting of the Gram Panchayat for approval.

(10) The Gram Panchayat may incur expenditure from its own income i.e. from Shamlat land or raised through taxes, fines, fees and other assets placed at their disposal with the approval of the general meeting of the Gram Sabha as per the limits and conditions specified by the State Government from time to time. The expenditure from own income shall be incurred only after meeting liability of pay, allowances and contingency. All expenditure shall be subject to the availability of its own income after taking into account other commitments and assurances. The expenditure shall not be incurred outside the jurisdiction of the Gram Panchayat.

(11) The expenditure incurred by a Gram Panchayat on the performance of the duties as specified in section 30 and other functions under the Act, shall be valid charge on the Gram Panchayat Fund. For the purpose of this rule, expenditure on the following items shall also be deemed to be a legitimate



charge on the Gram Panchayat Fund :-

- (a) purchase of portraits of national leaders;
- (b) purchase and hoisting of National Flag;
- (c) refreshment to those offering Shramdan;
- (d) distribution of sweets to children on national festivals and at the time of the visits of high dignitaries to the Gram Sabha Area;
- (e) publicity of Panchayat activities with the prior approval of the Deputy Director of the area;
- (f) making contributions for holding seminars of Sarpanches or Panches or its officials; and
- (g) any other item as may be identified by the Government:

Provided that the total expenditure by a Gram Panchayat during the year on any one of the aforesaid items mentioned in clauses (a) to (g), shall not exceed the following limits :-

- |  |                        |
|--|------------------------|
| (i) the Gram Panchayat with annual income up to rupees 25000   | up to rupees 1000;     |
| (ii) the Gram Panchayat with annual income up to rupees 50000  | up to rupees 2500; and |
| (iii) the Gram Panchayat with annual income above rupees 50000 | up to rupees 5000;     |

Provided further that expenditure of maintenance of accounts shall be first charge.

(12) The actual travelling and the daily allowance as admissible to Group-C employees of the Punjab Government beyond the radius of 10 km may be paid to a Sarpanch or a Panch even if he returns to the Head Quarters on the same day for a journey undertaken by him in pursuance of a resolution passed by the Gram Panchayat.

**25. Investment of surplus funds.-** The Gram Panchayat may invest its own surplus funds in the shape of fixed deposit in the Nationalized Banks. Section 96

**26. Rate of interest.-** The rate of interest payable under sub-section (1) of Section 216 of the Act shall be eighteen per cent (compound). Section 216(1)

## Section 96

**27. Structure of accounts.-** (1) Figures in the accounts shall be in English language and receipts for money may be issued in State language also. All accounts and registers in the case of Gram Panchayat so far as possible be kept in Punjabi or as may be decided by the Director.

(2) The Gram Panchayats may maintain its accounts as per National Panchayat Accounting Manual, of Government of India, Ministry of Panchayati Raj with modification if any, in view of the requirements of the State Government or Central Government, Gram Panchayats or otherwise. As a safety measure, until new system of accounts is introduced, the Gram Panchayats shall continue to maintain the existing manual accounting system for such a period as may be specified by the Director.

(3) An account of all income of Gram Panchayat from whatever source and all expenditure out of the Gram Panchayat Fund shall be maintained. The Cash Book shall be closed daily and the cash balance in hand and the balance with banking institutions shall be struck and verified by actual count and by comparison with the balance shown in the pass book, as the case may be. A certificate to this effect shall be recorded under the signatures of the Panchayat Secretary at the end of each month in the Cash Book. The Block Development and Panchayat officer concerned shall give a certificate in Form- XXVI to the effect that the Cash Book and Proceeding Book are complete in all respects up to 30th September/31st March of the year, as the case may be:

Provided that a separate cash book for own sources, and for each central or State sponsored scheme shall be introduced.

(4) Ledger shall be maintained and tallied with the Cash Book at the end of every month.

(5) Budget head wise details of income and expenditure shall be entered in the classified abstract register and tallied with the ledger at the end of every month.

(6) The Bank shall issue a Pass Book in which all the sums paid into or drawn by means of cheques or otherwise from the Bank on behalf of the Gram Panchayat shall be entered. Entries in the Pass Book shall be made only by the Bank. The Bank is responsible for ensuring that the entries are correctly made and at the end of each month, the entries on each side of the Pass Book are totaled and the balance struck and tallies with Bank Account. The Panchayat Secretary shall be responsible to reconcile the balance as



shown in the Pass Book and that shown in the Treasury column of his Cash Book. The Pass Book shall remain in the personal custody of the Panchayat Secretary, who shall be responsible to see that the Pass Book is sent to the bank at least once a month for completion.

(7) The Panchayat Secretary shall maintain a cheque book register in Form-XXVII.

(8) Separate registers for audit and inspection notes shall be maintained in FORM-XXVIII/II in which, after examining the audit and inspection notes, objections shall be indentified for compliance.

(9) A receipt in duplicate, shall be made out with ball pen in Form-III. The original shall be given to the person paying the money and duplicate carbon copy shall be retained in the office as office copy. The receipt shall be singed by the Panchayat Secretary. Computerised receipts, duly signed by the Panchayat Secretary, may also be issued wherever computerization of accounts have been introduced. The Sarpanch and Panchayat Secretary shall however, satisfy themselves that the amount so received has been properly entered in the Cash Book and credited in the Gram Panchayat Fund.

(10) At the end of each year, the Gram Panchayat shall prepare its annual account showing its income and expenditure under each of the budget head and send it to the Panchayat Samiti by the following 31st May for transmission to the Zila Parishad with its observations, if any. The Zila Parishad shall further transmit it to the Divisional Deputy Director concerned with its observations by the end of June.

**28. Register of Court Cases.-** The Gram Panchayat Shall maintain a separate register of court cases in Form-XXI appended to these rules and a separate page of the register shall be allotted to each case. In the register of cases in which the Gram Panchayat is the defendant, the amount paid in satisfaction of a decree awarded against the Gram Panchayat and the date of payment shall be noted in the "Remarks" column. Sections 7 and 95

**29. Annual administrative report of the Gram Panchayat.-** (1) The Panchayat Secretary of every Gram Panchayat shall cause to prepare by the 30th day of April every year a report on the administration of Gram Panchayat for the previous financial year ended on 31st March, which shall be placed before and adopted in the Gram Panchayat meeting and sent to the Panchayat Samiti concerned. It shall also contain a note of important activities of Gram Panchayat during the year. Sections 7 and 95



(2) The Executive Officer of Panchayat Samiti after examining reports of all Gram Panchayats within its jurisdiction, cause to prepare and send a consolidated report together with its views thereon, to the Chief Executive Officer of Zila Parishad by 15th May of every year. The Chief Executive Officer shall then send the report to the Divisional Deputy Director of the area by 30th June of every year for further transmission to the Director at once.

Section 88

**30. Power of taxation.** - (1) The Gram Panchayat may impose taxes, fees or duty etc. by resolving through a resolution under section 88 of the Act in accordance with the rates as may be fixed or conditions imposed by the State Government through orders issued from time to time.

(2) Where a Gram Panchayat is intended to impose taxes or levy a fee, duty etc. under section 88 of the Act, it shall, by a notice specifying the rates of taxes, fee or duty invite objections or suggestions to its proposal within a period of thirty days from the date of issue of notice. The notice shall be published by beat of drum in the Sabha area and by pasting its copies at conspicuous places in such area. After considering the objections or suggestions, the Gram Panchayat shall pass final orders which shall also be published in the same manner as stated above.

(3) An appeal against the assessment of any tax, fee or duty etc. shall lie to the District Development and Panchayat Officer. The appeal shall be preferred by means of a written memorandum within a period of thirty days of the publication or intimation of the assessment. The appellate authority shall pass orders after such enquiry as it may deem fit. The assessment lists shall be amended in the light of the decision of the appellate authority, if need be.

Sections 88  
and 92

**31. Collection of taxes, fees and duties or other dues payable to Gram Panchayat.** - (1) A Gram Panchayat may collect tax, fee or duty through tax collectors or through Government or local authority or any other agency.

(2) When a Gram Panchayat enters into a contract with Government or a local authority or any other agency to collect any tax or other dues payable to the Gram Panchayat, collection charges at the rate not exceeding ten per cent of the amount collected, shall be agreed upon:

Provided that if the Gram Panchayat considers it in the interest of public, may assign the collection work of taxes etc. to any agency through open public auction.



(3) After the close of each financial year, the Gram Panchayat shall prepare a list of defaulters showing the amount due from each such defaulter and forward a separate case of each defaulter to the collector who shall recover the same as arrears of land revenue under section 92 of the Act. The amount so recovered shall be transferred to the Gram Panchayat for depositing into the Gram Panchayat Fund account.

**32. Power to exempt from taxes and write off irrecoverable amounts.-** A Gram Panchayat may write off any irrecoverable amount within the meaning of section 90, if it does not exceed the sum of one hundred rupees in each individual case. If it exceeds one hundred rupees, it may be written off with,-

Section 90

(a) the approval of the Panchayat Samiti provided if it does not exceed rupees five hundred.

(b) the approval of the Zila Parishad if it exceeds rupees five hundred.

**33. Power to borrow.-** A Gram Panchayat may borrow money ( in the form of demand draft, Cheque or Banker cheque only drawn in favour of the Gram Panchayat) for carrying out any of the purposes of the Act subject to the conditions laid down in the Local Authorities Loan Act, 1914 and rules made thereunder:

Section 93

Provided that the Gram Panchayat may borrow loan or advance up to rupees twenty thousand with the prior permission of the Panchayat Samiti, if the amount exceeds rupees twenty thousand then with the Prior Permission of the Zila Parishad. Such amount shall be credited to the Gram Panchayat Fund.

**34. Budget of Gram Panchayat.-** (1) The Budget is a statement of the estimate of the receipts and expenditure of a Gram Panchayat for any financial year.

Section 95

(2) The Budget estimates for the following financial year shall be prepared by the Gram Panchayat and laid before the Gram Sabha in its Sauni meeting for the approval thereof.

(3) The budget shall contain probable opening balance of the funds and estimate of receipts and expenditure during each financial year and shall provide for functions as mentioned in section 30 of the Act and should be as close and accurate, as possible.

(4) The sums to be provided in the estimates of receipt and expenditure under a particular head of account must be such as can be reasonably expected to be received or utilized during the year and must include the receipts or payments of arrears during that year.

(5) The budget shall be prepared as per these rules in a Form, as may be prescribed by the Director from time to time.

Sections 7  
and 95

**35. Contents of the Budget.-** (1) The budget among other things should contain adequate and suitable provisions for,-

- (i) Opening Balance;
- (ii) estimated income separately indicated for own sources such as tax revenues, non-tax revenues like fees, penalties, fines, income from sale of land, temporary use of land, grazing grounds, water reservoirs, agricultural farms, orchards, bone contracts, rental income from shops and buildings, etc.;
- (iii) grant-in-aid from State Government under different heads like share against land revenue, maintenance grant, development grant, establishment grant, incentive grant, education, rural sanitation, housing, improved chulha, water supply and cleaning and general purpose grant; and
- (iv) receipts from Central Government through District Rural Development Agency or for Rural Development and Employment generation.

(2) The expenditure proposed on establishment and discharge of the duties under the Act and rules, estimates should be ,-

- (i) for existing expenditure; and
- (ii) for new expenditure separately indicating special reasons for new items.

(3) Due discharge of all liabilities in respect of loans and for all other commitments like refunds, etc.

(4) Budget shall also contain,-

- (i) actual of the previous year as compared with original estimates for that year;



- (ii) revised estimates for the current year as compared with the original estimates for that year; and
- (iii) budget estimates for the ensuing year as compared with the original or revised estimates for the current year.

**36. Time schedule of Budget.-** (1) The budget estimates of Gram Panchayat prepared and approved by the Gram Sabha under section 7 of the Act shall be submitted to the Panchayat Samiti having jurisdiction over the area of Gram Panchayat on or before 15th January of each year for approval. In case Panchayat Samiti has to make any modification, it shall return the budget to the Gram Panchayat within a period of fifteen days of the receipt for making such modifications. The Gram Panchayat after effecting such modification, shall return the budget with in a week of its receipt to the Panchayat Samiti for approval. Section 95

(2) The Panchayat Samiti shall convey its approval to the Gram Panchayat by 28th of February every year. No expenditure shall be incurred unless the budget is approved by the Panchayat Samiti and if the Panchayat Samiti fails to convey its approval by 15th day of March of every year, the budget shall be deemed to have been approved by the Panchayat Samiti. As soon as the budget estimates of the Gram Panchayat are sanctioned, copies thereof shall be supplied to the Panchayat Samiti and Zila Parishad.

- (3) The sanctioning authority besides other things shall see that,-
- (a) the estimates of receipts and expenditure are correct and the instructions or recommendations of the Government issued from time to time have been duly considered for preparing the budget; and
  - (b) variations between the figures of the budget year and those of the previous year have been adequately explained.

**37. Re-appropriation from one budget head to other.-** (1) The amount provided in any head in the approved budget of the Gram Panchayat may be transferred or re-appropriated to any other head with the prior approval of the Panchayat Samiti: Section 95

Provided that,-

- (a) no re-appropriation is from one section of account to another;
- (b) due provision is made under each head for schemes, institutions,



services or liabilities which is obligatory for the Gram Panchayat to execute, maintain or pay for in accordance with the Act or rules made thereunder or the condition of any grant made by the State Government; and

- (c) funds shall not be diverted from any scheme specially indicated by the State Government in this behalf. The pattern of such schemes shall not be changed without the prior approval of the State Government.

(2) No Gram Panchayat shall incur on any item of expenditure not included in the sanctioned budget or in excess of the budget allotment without the prior permission of the Panchayat Samiti. To achieve the object, supplementary or revised budget may be prepared for such expenditure.

Sections 92  
and 96

**38. Assessment and collection of Revenue.-** (1) It shall be the duty of the Sarpanch to ensure proper maintenance of accounts of revenue as well as expenditure.

(2) The Panchayat Secretary shall be responsible for timely receipt and collection of revenues. It is his responsibility that dues are correctly and regularly assessed, collected and promptly credited to the fund. He shall accordingly arrange to obtain from all the sources where revenue arises, returns regarding the progress of realization and cause them to be noted in the Demand and Collection Register.

Sections 88  
and 96

**39. Checks to leakage of revenue.-** In order to ensure that all the revenue collected is correctly brought to the account and there is no leakage. The Sarpanch and Social Education and Panchayat Officer or Panchayat Officer shall see that adequate checks are exercised and may, for this purpose, arrange to have test inspections of account of receipts, carried out.

Section 215

**40 Prescribed authority.-** For settling the disputes between the Panchayat and other bodies, the Deputy Commissioner shall be the prescribed authority.

Section 97

**41. Audit of Accounts.-** (1) The audit of the accounts of the Gram Panchayat shall be carried out by the audit authority, which the State Government may prescribe, at least once in a year and a copy of audit report shall be sent to the Gram Panchayat and concerned Panchayat Samiti, Zila Parishad and Divisional Deputy Director of the area within a period of one month of the audit. Audit report shall be made available for public on internet. The audit fee as specified



by the State Government shall be charged to the Gram Panchayat Fund.

(2) In case of Centrally Sponsored Schemes, audit of accounts shall be carried out by the Chartered Accountant appointed for a term not exceeding three years at a time by the Zila Parishad concerned or by any other agency in view of guidelines of the scheme. The annual fee payable to the Chartered Accountant or other agency shall be fixed by the Zila Parishad from time to time.

(3) The Sarpanch and Panchayat Secretary shall deal promptly with the audit note and the objections. He shall, within a period of one month of the receipt of the note, convene special meeting of the Gram Panchayat to consider the objections and suggestions made by the audit authority and to decide the action to be taken in regard thereto. The decision so taken shall be indicated on the inter leaved copy or on the margin of the audit note which shall be forwarded to the audit authority, within a period of three months from the date of the receipt of the note. An annotated copy shall be kept by the Panchayat Secretary and produced for information before the Inspecting Officer at his next visit. Any outstanding objection shall be attended to by the Gram Panchayat in the aforesaid manner. Report of action taken shall be sent to the Panchayat Samiti, Zila Parishad and the Divisional Deputy Director of the area.

(4) The Sarpanch and Panchayat Secretary concerned shall be responsible for making available the record of Gram Panchayat to the satisfaction of audit authority or Chartered Accountant as and when required by them during audit. In case, the record is not made available for audit, the audit authority shall report the matter to the Block Development and Panchayat Officer, who shall arrange to provide the requisite record to the said authority and initiate disciplinary action against the Sarpanch and Panchayat Secretary under the rules.

**42. Supervision of the Gram Panchayats.-** (1) The Social Education and Panchayat Officer or the Panchayat Officer shall conduct inspection of Gram Panchayats once in three months. These officers may inspect the books, proceedings, records, property or works of any Gram Panchayat. The officer inspecting the Gram Panchayat will submit the inspection report in Form-XXIX to the Gram Panchayat, the Panchayat Samiti, the Zila Parishad and the District Development Panchayat officer of the area.

Sections 121  
and 204

(2) The Director or any other Officer not below the rank of the Block Development and Panchayat Officer, the Chairman Zila Parishad, the Chief

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Executive Officer Zila Parishad, the Deputy Chief Executive Officer Zila Parishad, the Chairman Panchayat Samiti or the Executive Officer Panchayat Samiti or any person or officer so authorized in writing by the aforesaid authorities, may inspect the Gram Panchayats and enter their remarks in the inspection book.

(3) The Director or any subordinate authority may order a special inspection of any Panchayat or all Panchayats.

**43. Repeal and saving.-** The Punjab Gram Panchayat Rules, 1965 are hereby repealed :

Provided that anything done or any action taken under the rules so repealed, shall be deemed to have been done or taken under the provisions of these rules.



**Form-I**

(See rule 8)

Proceeding Book of the Gram Panchayat of \_\_\_\_\_

Tehsil \_\_\_\_\_ District \_\_\_\_\_

Names of Sarpanch and Panches Present		Names of other officials present	
1. .... Sarpanch Gram Panchayat.....	1. .... Panchayat Secretary		
2. ....	2. ....		
3. ....	3. ....		
4. ....	4. ....		
5. ....	5. ....		
6. ....	6. ....		
7. ....			
Item No..... Agenda.....			
Detailed proposal for consideration			
Voted and signed for the resolution (proposal)		Voted and signed against the resolution (proposal)	
1		2	
Signature of the Sarpanch		Comments of Panchayat Secretary	
Name.....		Signature of Panchayat Secretary	
		Name .....	

**FORM-II**

## Inspection Register

(See rule 8)

Name of Panchayat ..... for the year.....

Serial No.	Date of Inspection	Period of Inspection	Name and designation of Inspection officer/ Authority	Total Paras containing observation in Inspection Report	Paras, dropped during Inspection	Pending Paras	Recoverable Amount in Paras	Sr.No. of para where amount is recoverable	Action taken to comply with observations or to remove irregularities/ defects	Remarks
1	2	3	4	5	6	7	8	9	10	11



**FORM- III**

**Cash Receipt Book**

[See rules 8,19(2) and 27(9)]

Name of Panchayat .....

Receipt No. ....

Assesses No./Trade License No./.....

Date.....

Stall No./Other Identification No. ....

Demand/Notice No. ....

Date.....

Nature of Income .....

**Particulars of Receipt**

Details of cash receipt	Account Code	Amount received
-------------------------	--------------	-----------------

Amount in words.....

Counter Signature of DDO

Signature of Panchayat Secretary/

Authorized Cashier

Book No. ....

## Attendance Register

[(See rules 8 and 10(2)]

Gram Panchayat.....Block.....District.....	
Month.....20.....	
Sr.No.	Name of Employee
1	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17
18	19 20 21 22 23 24 25 26 27 28 29 30 31 Remarks

Panchayat Secretary/ Sarpanch



**Form-V**

(See rule 8)

Register of Civil Cases (Suits) of the Gram Panchayat.....Year 20.....

Tehsil.....District.....

Sr. No.	Date of presentation of the Plaintiff	Name and description of the plaintiff	Name and description of the defendant	Description of the suit for purposes of classification	claim		Judgement	
					Amount or value	For whom	Brief description of the relief granted	order as to costs and date of order
1	2	3	4	5	6	7	8	9

Modification of the decree			Adjustment of the decree	Date	Nature of the order and the authority by which the order was passed	Purport of the order	
In Appeal under... section of the Act	In Revision under... section of the Act	In Higher Court					
10	11	12	13	14	15	16	17

Contd.

(ASVN 26, 1934 SAKA)

Date of satisfaction	Amount of money or details of property transferred	Date of dispatch of record to the General Record Room at district Headquarters	Date of consignment to the Record Room and number of the case in the Record Room Register	Remarks
18	19	20	21	22

Notes. (1) The serial number shall ordinarily represent the number of the suit. when, however, a suit is restored after remand or dismissed in default, it should be restored to its original number. The old number should be noted in red ink under the serial number at which the case is re-entered in the register, and it will continue to be the number of the suit. In the remarks column of the old entry relating to the suit the serial number at which the case is re-entered after remand or dismissal should be noted.

(2) In columns (3) and (4) description includes, parentage, caste and residence. When there are more than one plaintiff or defendant, the name and description of each must be given.



**FORM-VI**

(See rule 8)

Register of Criminal Cases of the Gram Panchayat..... Year 20.....

1	2	3	4	5	6	7	8	9
Sr. No.	Cognizable or non-cognizable (enter kabil dakhla andazi or nakabil dakhla andazi, as the case may be)	Instituted (a) upon complaint or received by transfer or (b) on police report	Date of complaint of police report	Date of offence	Name and village where the offence was committed	Name of the police station	Name and description of complaint	Name and description of accused
10	11	12	13	14	15	16		
Nature of offence	Whether accused has been arrested	Order with date	Result of revision	Date of dispatch of record to General Record Room at district headquarters	Date of consent to the Record Room and number of the case in the Record Room Register	Remarks		

*Contd.*

Notes. (1) The serial number shall ordinarily represent the number of the case. when, however, a suit is restored after remand or dismissed in default, it is to be restored to its original number. The old number should be noted in red ink under the serial number at which the case is re-entered in the register, and it will continue to be the number of the suit. In the remarks column of the old entry relating to the case, the serial number at which the case is re-entered after remand or dismissal should be noted.

(2) When the case entered as cognizable in column No.... is subsequently found to be non-cognizable, the words kabil dakhla andazi should be altered to nakabil dakhla andazi.



(ASVN 26, 1934 SAKA)

## FORM VII

(See rule 8)

Register of Revenue Cases of the Gram Panchayat \_\_\_\_\_ Year 20 \_\_\_\_\_

Tehsil \_\_\_\_\_ District \_\_\_\_\_

1	2	3	4	5	6	7	8
Sr. No.	Date of presentation of the plaint	Name and description of the plaintiff	Name and description of the defendant	Description of the suit for purpose of classification	Claim Amount or value	For whom	Judgment Brief description of the relief granted and the order as to costs and date of order
9	10	11	12	13	14	15	16
Modification of the decree on appeal or under section 37 of the Act							
Date	Nature of the order and the authority by which the order was passed	Purport of the order	Date of Satisfaction	Adjustment of the decree	Amount of money or details of property transferred	Date of dispatch of record to the General Record Room at district Head quarters Record Room Register	Date of consignment to the Record Room and number of the case in the Record Room

FORM-VIII

(See rules 8 and 20)

Summons to a person against whom a criminal complaint has been made before the Gram Panchayat

Serial No. of case

Date of institution

To

Son/daughter/wife/widow of caste. Village.

Whereas your attendance is necessary to answer to a charge of under section of Act. you are hereby required to appear in person before the Gram Panchayat of on the day of 20 The Complainant is son/daughter/wife/widow of caste, Village.

The notice that if you do not appear on the day fixed, proceedings under the Act may have to be taken.

Date day of 20

Seal of the Gram Panchayat.

(Signature or thumb impression of Sarpanch)  
Gram Panchayat.



(ASVN 26, 1934 SAKA)

**FORM-IX**

(See rules 8 and 20)

Summons to a person against whom a civil case has been instituted before the Gram Panchayat.....

Serial No. of the Suit.....

Date of institution.....

To,

....., son/ daughter/ wife/ widow of .....  
 caste ..... village..... has instituted a suit against you  
 for..... you are hereby summoned to appear in person or by a duly authorized agent before this Gram  
 Panchayat on the ..... day of ..... 20..... to answer the suit.

And you are directed to produce on that day all the evidence whether documentary or oral on which you intend to  
 rely in support of your defence.

Take notice that if you do not appear as directed on the day fixed, the suit may be heard and determined in your absence.

Date..... day of ..... 20.....

.....  
 (Signature of Sarpanch)

Seal of the Gram Panchayat.

Gram Panchayat.....

(ASVN 26, 1934 SAKA)

**FORM-X**

(See rules 8 and 20)

Summons to a person called as a witness in a civil suit (case) / criminal case

Before the Gram Panchayat.....Tehsil.....District.....

To

....., son/daughter/wife/widow of ..... , caste.....  
village.....

Whereas your attendance is required to depose about certain facts or/and to produce the documents set out below on behalf of the Plaintiff/ defendant/accused in the above noted case, you are hereby required to appear personally before this court on the .....day of .....20.....at.....O'clock in the forenoon and to bring with you the following documents:-

1. .... 4.....
2. .... 5.....
3. .... 6.....

A sum of Rs. .... being your travelling and other expenses and subsistence allowance for one day lies in deposit with the Gram Panchayat and shall be paid to you when you appear. If you fail to comply with this order without

*Contd*



lawful excuse, you will be liable to a fine of Rs. 250.

Date this.....day of.....20.....

.....

(Signature of Sarpanch)

Gram Panchayat.....

Seal of the Gram Panchayat.

Notes. (1) If you are summoned only to produce a document and not to give evidence you shall be deemed to have complied with the summons if you cause such document to be produced before this Panchayat on the day and hour aforesaid.

(2) If you are detained beyond the day aforesaid, a sum of Rs. .... will be paid to you for each day's attendance beyond the day specified.

(3) You are not to go away until you are discharged by the Gram Panchayat.

**Form-XI**

(See rule 8)

Decree in Civil cases decided by the Gram Panchayat

.....  
.....Plaintiff

Versus

.....Defendant

Claim for.....

This suit coming on this day for final disposal before the Gram Panchayat.....in the presence  
of the .....(Plaintiff) and/ or the .....(Defendant) it is ordered  
that .....(Plaintiff's Mukhtar) ,do pay to the.....(defendant's Mukhtar)  
the sum of Rs.....

Given under my hand and seal of the Gram Panchayat this.....day of .....20.....

.....  
(Signature or thumb impression of Sarpanch)  
Gram Panchayat.....

Contd



Costs of the Suit

Plaintiff		Defendant	
Rs.		Rs.	
1.	Stamp for plaint	1.	Stamp for power of attorney
2.	Stamp for power of attorney	2.	Stamp for petition
3.	Stamp for exhibit	3.	Subsistance for witnesses
4.	Subsistence for witnesses	4.	Service of process
5.	Commissioner's Fee	5.	Commissioner's Fee
Total		Total	

**FORM-XII**

(See rule 8)

**Application for Acquisition of Land**

Name of Gram Panchayat.....

Tehsil.....District.....

Description of land	Purpose of acquisition	Whether private negotiation to purchase the land were made and have failed
1	2	3

Signature of Sarpanch



**FORM-XIII**

(See rule 8)

**Register for Processes and Summons**

Gram Panchayat..... Tehsil..... District.....

Sr. No.	Number of cases	Name of person on whom process is issued	Amount of process fee realized	Date of dispatch	Name of person to whom sent for service	Amount of remuneration paid to the server	Signature of Sarpanch	Remarks
1	2	3	4	5	6	7	8	9

(ASVN 26, 1934 SAKA)

## FORM-XIV

[(See rules 8 and 19(2))]

Register of Diet Money

Gram Panchayat.....Tehsil.....District.....

Number of case	Date of Deposit	By whom Deposited	Amount paid	To whom paid	Date of payment	Signature of Sarpanch or member before whom payment is made
1	2	3	4	5	6	7



**FORM-XV**

(See rule 8)

Index of Papers of Gram Panchayat File and Abstract of Order

Gram Panchayat.....	Nature of case	Nature of cause or crime	Date of final order	Abstract of final
Tehsil.....District.....	2	3	4	5
Civil				
-----				
Revenue				
-----				
Criminal				
Plaintiff				
----- (Full name				
and address)				
Complainant				
versus				
Defendant				
----- (Full name				
and address)				
Accused				

Contd.

Record Rooms

Page Number	Nature of papers	Remarks
1	2	3

Total number of pages

(Signature of Sarpanch)  
Gram Panchayat.....



FORM-XVI

(See rule 8)

Library Stock Register

Name of Gram Panchayat .....

Description of Items

Name of Book	Opening Balance	Receipt of Books etc.		From whom received	Catalog No.	Total
		Quantity	Value			
1	2	3	4	5	6	7

FORM-XVII  
(See rule 8)  
Library Books Issue Register

Name of Gram Panchayat .....

Description of Items

Date of issue	Name of Book, (Script and serial number of stock register)	To whom issued Name and address	Catalog No.	Due date for return	Signature of secretary or Incharge
1	2	3	4	5	6



**FORM-XVIII**

(See rule 8)

**Dispatch Register**

(Accounts of stamps also to be maintained in this register)

Issue No.	Date	To whom sent (Name and Address)	Subject	File Head & No.	Stamp received (Rupees)	Stamp used (Rupees)	Balance stamps (Rupees)	Remarks
1	2	3	4	5	6	7	8	9

**FORM-XIX**

(See rule 8)

Receipt Register

Receipt No.	Receipt Date	Letter No. & Date	From Whom Received	Subject	File Head & No.	To whom given	Remarks
1	2	3	4	5	6	7	8



**FORM-XX**

(See rule 8)

**Stock Register for Receipt Books**

Name of Panchayat..... Tehsil..... District.....

Sr.No.	Date of receipt or date of issue	Opening Balance		Details of Receipt		Total Quantity
		Book No. .....to.....	Quantity	Book No. .....to.....	Received from	
1	2	3	4	5	6	7

Date of Issue	Detail of Issue		Balance		Signature of recipient	Signature of DDO
	Book No.	To whom issued .....to.....	Book No. .....to.....	Quantity		
8	9	10	11	12	13	14

(ASVN 26, 1934 SAKA)

## Form-XXI

(See rules 8 and 28)

## Register of Court cases (Suits)

Sr. No.	Date of institution/ filing reply/ whether bunch cases or clubbed cases?	Title of the case (Number of case/ Name of parties)	Name of Counsel	Name of opposite counsel	Name of Court/ Tribunal/ Commission	Next date of hearing
1	2	3	4	5	6	7
Counsel fee paid	other paid expenses	Voucher number and date	Brief of decision	Amount paid with date in satisfaction of decree	Remarks	
8	9	10	11	12	13	



**FORM-XXII**

(See rule 8)

**Works Register**

Works for the year.....

Name of Gram Panchayat ..... Tehsil..... District.....

Head of Account	Name of work	Estimated cost Rs.	Actual amount spent during the year Rs.	Works executed during the year	Whether utilization certificate issued and send to the concerned quarter?	Reason for not executing the entire work	Reasons for not undertaking the work
1	2	3	4	5	6	7	8

(ASVN 26, 1934 SAKA)

## FORM-XXIII

(See rule 8)

## Register of Fees and Fines

Gram Panhayat.....Tehsil.....District.....

Sr. No	Fee paid/ Fine imposed			Amount recovered		
	Case Number	Name of accused	Amount	Date	Number of receipt	Amount
1	2	3	4	5	6	7
						8

Amount credited				Remarks
Serial Number of General Cash Book	Amount	Number and Date of Treasury Challan/ Bank voucher	Initial of Panchayat Secretary	
9	10	11	12	13



**Form-XXIV**

(See rule 8)

Register of Shamlat Lands

Name of Gram Panchayat..... Tehsil..... District.....

Sr.No	Village and Hadbast number(s)	ID No. of property	Jamabandi for the year..... Khewat No. / khatauni No. / khasra number(s)	Area of property		Description (Kind / nature/ situation and boundaries of the property)
				Acres/Canals	Maralas	
1	2	3	4	5	6	7

Assessed market price	Date of assessing the price	Use of property	Expenditure incurred after date of assessment of price	Annual verification with comments	Signature of Panchayat Secretary/Sarpanch
8	9	10	11	12	13

## Form-XXV

(See rule 8)

## Register of other Gram Panchayat Lands

Name of Gram Panchayat..... Tehsil..... District.....

Sr.No	Village and Hadbast number(s)	ID No. of property	Jamabandi for the year..... Khewat No. / khatauni No. / khasra number(s)	Area of property		Description (Kind / nature/ situation and boundaries of the property)
				Acres/Canals	Maralas	
1	2	3	4	5	6	7

Assessed market price	Date of assessing the price	Use of property	Expenditure incurred after date of assessment of price	Annual verification with comments	Signature of Panchayat Secretary/Sarpanch
8	9	10	11	12	13



**FORM-XXVI**

[See rules 8 and 27(3)]

Certified that I have verified and found that Cash Book/ Proceeding Book of the Gram Panchayat..... for the period i.e. 1st April to 30th September 20...../ 1st October to 31st March 20..... is complete.

Block Development and Panchayat Officer

.....

## FORM-XXVII

[See rules 8 and 27(7)]

## Cheque Book Register

Name of Gram Panchayat .....		Tehsil.....		District.....					
Sr. No.	Date of receipt of Cheque Book	Account No.	Name of bank	Cheque Book No. from _____ To _____	No. of Leafs	Name of Scheme	Remarks	Signature of Drawing and Disbursing Officer	
1	2	3	4	5	6	7	8	9	10



**Form-XXVIII**

[See rules 8 and 27(8)]

Audit Note Register

Name of Gram Panchayat ..... Tehsil ..... District ..... Year .....

Sr.No.	Date of Audit	Period of Audit	Audit Authority	Total Paras in Audit Report	During Audit paras dropped	Pending Paras
1	2	3	4	5	6	7

Recoverable Amount in Paras	Sr.No. of para where amount is recoverable	Action taken to remove objections	Remarks
8	9	10	11

**FORM- XXIX**

(See rules 8 and 42)

Inspection of Gram Panchayat.....

Block..... Tehsil..... District.....

**Introduction**

1. Name of Gram Panchayat
2. Names of Village or Villages in Gram Sabha area
3. Whether Sarpanch has taken over charge from Ex. Sarpanch? If not, what action has been taken?
4. Name of Circle Headquarter of the Panchayat Secretary
5. Total number of members(panches) of Gram Panchayat including Sarpanch.
6. (i) Whether there is any vacancy of the office of Panch or Sarpanch?
- (ii) if yes, since when?
- (iii) What action has been taken to fill up the vacancy?
7. Any other comment, if any

**Meetings**

8. Whether meetings of the Gram Panchayat are held as per schedule or as prescribed by the Government?
9. Whether agenda notices are issued by Panchayat Secretary and are kept in record?
10. Whether Gram Panchayat has conducted Hari/Sauni and special meetings?
11. Whether information about Gram Sabha meetings is being displayed on notice board?
12. Whether information about meetings has been displayed on notice board for the members of Gram Sabha?
13. Any other comment, if any



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**Finance**

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14. Whether different cash books, voucher files, (for income from own sources and Central/ State grants), measurement books and estimate books are being maintained?
  15. Amount of Gram Panchayat fund standing in Gram Panchayat account at the time of inspection
  16. Deposits in banks
  17. Cash in hand (Rs.) with Sarpanch and since when?
  18. Whether balance sheet is prepared at the end of every month? Whether goshwara is being prepared in cash book at the end of every month? Whether goshwaras are authenticated by the Secretary with comments and signed by Sarpanch?
  19. Any other discrepancy for inviting attention.
  20. Whether cash books of Gram Panchayat have been got checked from Samiti Head Clerk as per Government instructions?
  21. Comments, if any
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**Tax**

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22. Whether Gram Panchayat has imposed taxes under Punjab Panchayati Raj Act, 1994?
  23. Last tax-balance
  24. Tax, assessed during the current year (Rs.)?
  25. Recovery of tax (Rs.)
  26. Total recoverable tax (Rs.)
  27. Besides house tax, whether Gram Panchayat has imposed any other tax?
  28. Assessment of new tax imposed and recovery there of (Rs.)
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29. Comments, if any

**Shamlat Land**

30. Whether certified copies of revenue records, showing ownership of Gram Panchayat have been obtained?

31. How much Shamlat area was with the Gram Panchayat during year 1950-51?

32. How much area of Shamlat land is with Gram Panchayat now?

33. If there is any variation, what are reasons?

34. In case area of Shamlat land has decreased, suggest remedies for bringing back that area in the name of Gram Panchayat

35. Whether separate property registers have been maintained for movable and immovable property or not?

a) Area for auction out of total area of land

b) Area for non-agriculture

c) Area under use for common purposes

d) Total area under unauthorized occupation

e) Area auctioned during current year

f) Area auctioned out of land fit for cultivation

g) Area auctioned to schedule castes

h) Area auctioned for purposes other than cultivation

i) Recoverable lease/ rent money.

j) Efforts made for recovery of due lease/ rent money

36. Total area under unauthorized occupation.

37. What steps are being taken by Gram Panchayat to remove unauthorized occupation?

38. Whether all the entries in the lease register are made and lease agreements are entered into as per rules?  
Whether copies of the lease deeds are in the record?

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39. Whether record relating to lease of Shamlat land has been maintained properly?
- 
40. Whether entries relating to trees standing on the Shamlat land have been made in the property register?
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41. Comments, if any
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**Grants**

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42. Amount of total grants received (with detail)
- 
43. Details about the works of Gram Panchayat under progress
- 
44. Whether technical and administrative sanctions have been obtained for the works under progress?
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45. Whether technical and administrative approval have been obtained for completed works?
- 
46. Whether a decision has been taken by the Gram Sabha through resolution before initiating any work? Whether copies of the resolution have been sent to the B.D.P.O. and Sub Divisional Officer (P.R.)?
- 
47. Whether estimates for the expenses of the works, have been worked out by block J.E.
- 
48. Whether supervision has been made by the Block J.E. during construction?
- 
49. Whether utilization certificates have been obtained and placed in the file?
- 
50. Whether entries have been made in the M.B. regarding completed works?
- 
51. Whether Stock Register has been maintained by Gram Panchayat properly?
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52. Whether information about grants and Panchayat fund has been displayed on notice board?
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53. Whether information regarding income and expenditure has been displayed on notice board?
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54. Whether vouchers have been placed serial number wise and grant wise in the file or not?

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55. Whether an account for material of old and dismantled works has been maintained or not?  
Whether entries have been made in Stock register?

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56. Whether empty cement bags and other surplus material have been accounted for in the stock register?

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57. Whether utilization certificates are being prepared as per proformas approved by the Department?

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58. Whether checking has been made at the time of issuing utilization certificates?

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59. Whether payments for the bills for expanses of works have been made after getting the same checked/ pre-audited from S.D.O. (P.R.)?

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60. Whether unwanted withdrawals out of the fund have been made? if yes, action taken against the concerned employees.

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61. Whether material has been purchased by the Purchase Committee at competitive rates through quotations?

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62. Whether material has been purchased exceeding the rates approved by the Sub Division Officer (P.R.)?

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63. Whether muster rolls have been authenticated by the concerned employees and checking officer?

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64. Whether muster rolls have been maintained for works in three sections? Whether progress of works has been entered in section 2 of muster roll by J.E. and necessary entry relating to saving against each work has been made there in.

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65. Whether books of accounts and other records have been issued by the Sub Division Officer (P.R.)/ Zila Parishad under the name and signatures?

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66. Whether payments against material for works above  
Rs. 5000/- have been made through account payee cheques?
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**Audit**

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67. When last audit of Gram Panchayat was made?  
whether para wise comments of the audit note  
have been sent?
- 

68. Total number of audit paras raised.
- 

69. Number of deleted paras.
- 

70. Balance paras.
- 

71. Loss of funds involved in objections.
- 

72. Recoverable amount shown in the paras.
- 

73. Recovered amount
- 

74. Whether any action is required to recover  
balance amount?
- 

75. Comments, if any.
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**Court functions**

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76. Number of criminal cases and details of action taken.
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77. Number of civil suits and details of action taken
- 

**Other general construction works in the Village**

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78. Whether stock register has been maintained or not by  
the Gram Panchayat?
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79. Whether streets and drains have been constructed?  
If not, state reasons.
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80. Whether Gram Panchayat has prepared any scheme  
under Village plan scheme? if yes, give details.
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81. Detail about the arrangement made for cleanliness  
of streets by the Gram Panchayat.
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82. Whether necessary arrangement for disposal of  
the water of streets and drains has been made?
-

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83. Whether Gram Panchayat has a common place for meeting?
- 
84. Whether requisite arrangement for furniture and rooms for children in school has been made?
- 
85. Whether Sarpanch is being paid honorarium regularly? If not since when?
- 
86. Whether pensions are being paid to the beneficiaries? if not, since when?
- 
87. Whether services and medicines are being provided to the public by the Subsidiary Health Center and Vetranery Dispensary ?
- 
88. Whether water supply in the village is regular or not?
- 
89. Whether recovery of water bills is being made regularly? If not, balance amount?
- 
90. Whether books are being distributed in time to the students of schedule castes? If not, how much late?
- 
91. Details about the flats allotted to the house-less, Scheduled Castes and bazigars?
- 
92. Number of Beneficiaries under BPL?
- 
93. Whether register for births and deaths certificates is complete?
- 
- a) Whether library of Gram Panchayat is working?
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- b) If yes, whether library- registers are complete?
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- c) Whether residents are taking benefit from books and magazines?
- 
94. Who made last inspection of Gram Panchayat and when?
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### Conclusion

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Description about the following subjects has been made

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95. Whether action under Section 20 (2) and 216 of Punjab Panchayati Raj act, 1994 is required?
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96. Action taken against the illegal occupants over  
Shamlat lands.
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97. Whether action is required for keeping cash in hand  
by Sarpanch over the limit fixed or not?
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98. Any other subject needs attention.
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Secretary Gram Panchayat

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Sarpanch Gram Panchayat

Date :

Name of inspection Officer  
Signature and Designation

**MANDEEP SINGH SANDHU**  
Financial Commissioner and Secretary  
to Government of Punjab, Department of  
Rural Development and Panchayats.