

**PUNJAB GRAM PANCHAYAT RULES 1952**

<b>1 Short title and extent</b>	(1) The rules may be called the Punjab Gram Panchayat Rules, 1965
<b>(2) Commencement</b>	They shall come into force at once
<b>3 Definitions</b>	- In these rules, unless the context otherwise requires :- (a) 'Act' means the Punjab Gram Panchayat Act, 1952; (b) 'Form' means a form appended to these rules; (c) 'Section' means section of the Act; (d) 'Zila Parishad' mean a Zila Parishad constituted under the Punjab Panchayat Samitis and Zila Parishad Act, 1961 having, jurisdiction over the Sabha area;
<b>4 Disposal of assets and liabilities of Gram Sabha</b>	<b>[Section 4(3)].</b> - If the whole of the 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, Cantonment Board. (Municipal Corporation, Chief Administrator] or Notified Area Committee, as the case may be.
<b>5 Acquisition and transfer of property by Gram Panchayat</b> (Sections 8 and 10.)	<b>(1)</b> No property movable or immovable shall be purchased or sold by Gram Panchayat without a formal resolution of the Gram Panchayat. Provided that the Sarpanch may in emergent cases purchase or sell movable property of a value not exceeding fifty rupees : Provided further that all such transactions shall be reported to the Gram Panchayat at its next meeting for its approval.
	<b>(2)</b> 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 and one other Panch. 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 Fund shall not be liable under any contract not so approved.
	The Director or any officer not below the rank Block Development and Panchayat Officer authorized by him shall be the prescribed authority under clause (o) of sub-section (5) of Section 6.
<b>6 Meetings and conduct of Business of Sabha</b>	
<b>7-Maintenance of Panchayat Record</b>	<b>(1)</b> A Gram Panchayat shall cause the records, registers, books and forms maintained and used and in the manner as hereinafter mentioned in sub-rule 3(2) and (3)
	<b>(2)</b> The Sarpanch shall be responsible for the maintenance of - (i) Proceedings Book in Form II in which the brief account of business transacted by the Gram Panchayat or Sabha in respect of its

	<p>general and administrative functions, shall be entered. 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 the meeting, and all other Panches attending the meeting of the Panchayat.</p> <p>Provided that the proceedings of the meeting shall be recorded on an ordinary paper and later brought on the Proceedings Book of the Gram Panchayat if the Sarpanch does make available the proceedings book in the meeting of the Gram Panchayat or the Gram Sabha, as the case may be :-</p>
	(ii) Inspection Book in Form III, in which shall be entered the inspection notes and other remarks by the Director, The deputy Director of Panchayats, the Deputy Commissioner, the Sub Divisional Officer, Chairman of the Zila Parishad or Panchayat Samiti concerned the District Development and Panchayat Officer, Block Development and Panchayat Officer and the Social Education and Panchayat Officer, or any person or officer so authorized in writing by the Director, Deputy Director of Panchayat, Deputy Commissioner, District Development and Panchayat Officer or the Sub Divisional Officer concerned, who may inspect the books, proceedings, records, property or works of any Panchayat ;
	(iii) Attendance Register in Form III-A
	(iv) Register of Civil Suits in Form VI.
	(v) Register of criminal cases in Form VII.
	(vi) Register of Revenue Suits in Form VIII.
	(vii) Summons for accused in Criminal case in Form IX.
	(viii) Summons for defendants in Civil cases in Form X.
	(ix) Summons for witnesses in Form XI.
	(x) Decree Sheet in Form XII.
	(xii) Application for acquisition of land in Form XIII.
	(xiii) Register of diet money in Form XV.
	(xiv) Index of papers of the Panchayat file and abstract of orders in Form XVI.
	(xv) Stock Register of material in Form XVIII.
	(xvi) Stock and Furniture Register in Form XIX.
	(xvii) Library Stock Register in Form XX.
	(xviii) Library issue Register in Form XXI.
	(xix) Despatch Register (account of stamps also to be maintained in this Register) Form XXII.
	(xx) Receipt Register in Form XXIII.
	(xxi) Stock Register of Receipt Book in Form XXIV.
	(xxii) Register of immovable property (other than Shamlat Deh) in Form XXV.
	(3) The Panchayat Secretary shall be responsible for the maintenance of -
	(i) Cash Book in Form 1, in which an account of all income of the from whatever source and all expenditure out of the Gram Fund shall be

	maintained. The Cash Book, shall be closed on the last working day of each month and the cash balance in hand and the balance with the Co-operative Union or the Co-operative Credit Society or Central Co-operative Bank or the Post Office Saving Bank 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 the month in the Cash Book.
	(ii) Receipt Book in Form IV.
	(iii) Register showing the Demand and Collection of Taxes duties cesses in Form V.
	(iv) Register of Fees and Fines in Form XVII.
	(v) Provident Fund Registers inform XXVII and all other records, registers and form not covered by sub rule (2)
<b>8. Employment of Panchayat Secretaries –</b>	<p><b>(1)</b> The Panchayat Secretaries who have not been appointed to the Punjab Panchayat Secretaries Service shall be deemed to be the members of the Punjab Panchayat Samiti and Zila Parishad Service and will in respect of matters enumerated in Section 6 be governed by te Punjab Panchayat Samitis and Zila Parishads Service Rules, 1965'</p> <p>Provided that the Panchayat Samiti may levy contribution from the Gram Fund concerned of a proportionate or a suitable contribution (depending on work load) from the funds of a group of Gram Panchayats where the Panchayat Secretary is appointed for two or more Panchayats, for making payment on account of remuneration, leave salary, allowance and Provident Fund of such Panchayat Secretaries.</p>
	(2) The Panchayat Samitis may transfer a Panchayat Secretary referred to in sub rule (1) from one Panchayat or group of Panchayats to another Panchayat or group of Panchayats.
8-A Duties of Panchayat Secretaries	<p>– It shall be the duty of the Secretary under the general supervision of the Sarpanch.</p> <p>(a) maintain the accounts, records, registers and other property of the Gram Sabha and the Gram Panchayat;</p> <p>(b) Issue notices of meetings and carry out resolutions passed by Gram Panchayats and the Gram Sabha in his circle;</p> <p>(c) receive all money on behalf of Gram Panchayat and the Gram Sabha issue receipts therefore, in the prescribed form and maintain accounts of receipts and expenditure in the cash book and other relevant records;</p> <p>(d) operate bank accounts of the Gram Panchayat along with the Sarpanch according to the resolution passed by the Gram Sabha or Gram Panchayat subject to the conditions if any, contained in the instructions issued by the Director of Panchayats from time to time, in this behalf;</p> <p>(e) consign records of every case, criminal, civil and revenue, decided by the Panchayat to the General Record Room as provided in rule 29;</p> <p>(f) Supply copies of the judicial and non-judicial records of Gram</p>

	<p>Panchayat and to arrange the inspection of records by the parties after charging the prescribed copying or inspection fee;</p> <p>(g) arrange inspections of Gram Panchayats by the Officers, audit of accounts by the Auditors of the Local Funds Accounts Departments and to remove objections raised in the audit and inspection notes;</p> <p>(h) prepare assessment of house tax and other taxes and fees imposed by the Gram Panchayat periodically and to arrange recovery thereof in accordance with the provisions of these rules; and</p> <p>(i) assist the Gram Panchayat in the discharge of the duties and functions under this Act or under any other law for the time being in force.</p> <p>(j) assist the Gram Panchayat and the official of the Directorate of Rural Development and Panchayats in the implementation and execution of all the programmes and schemes relating to the development of rural areas;'</p> <p>(k) carry out and abide by any instructions issued by the Director of Panchayats from time to time.</p>
<p><b>9. Employment of other employees</b></p>	<p>[Section 17(1)(a)]Subject to the approval of the Panchayat Samiti and to the availability of funds in the budget, a Gram Panchayat may, by a resolution, prepare a list of employees required by it and shall also decide the salary and allowances to be paid to them and the duties to be assigned to each one of them.</p> <p>(b) No person shall be employed by a Gram Panchayat if he is a near relative (brother, father, grand-father wife's brother and wife's father, son son-in-law, wife, sister, mother, grand mother, husband's brother and husband's father, daughter and daughter-in-law of any of its members or if he has been convicted of any criminal offence involving moral turpitude. No employee of the Panchayat shall be retained in service after he has attained the age of 58 years.</p>
	<p>(2) A Panchayat may for good and sufficient reasons impose the following penalties on its employees :-</p> <p>(i) Censure;</p> <p>(ii) Recovery of whole or part of any pecuniary loss caused to the Panchayat by negligence or breach of orders of the Panchayats;</p> <p>(iii) Removal of dismissal from service;</p> <p>Provided that before imposing any penalty the employee shall be informed of the specific charges against him and shall be give a reasonable opportunity to explain his position or produce any evidence.</p>
	<p>(3) An employee who has been punished under sub-clause (2) may prefer an appeal within 30 days of communication of the order of punishment to the employee, to the Executive Officer of the Panchayat Samiti whose decision shall be final.</p>
	<p>(4) The services of an employee of a Gram Panchayat can be terminated by giving him one month's notice or in lieu thereof one month's pay or pay for the period by which the notice falls short of one</p>

	month.
	<p>(5) The employee of Gram Panchayat will be entitled to the same leave to which they would have been entitled if they were members of the Panchayat Samiti and Zila Parishad Service :</p> <p>Provided that a Gram Panchayat and its Sarpanch will be competent to sanction as much leave to the employees of Gram Panchayat, as the Chairman and Executive Officer, of a Panchayat Samiti are respectively competent to sanction to the employee of the Panchayat Samiti under the provisions of the Punjab Panchayat Samitis and Zila Parishad (Leave) Rules, 1970.</p>
	<p>(6) The Government Employees Conduct Rules, 1966 as amended from time to time shall apply to the servants of a Gram Panchayat in so far as they are consistent with the provisions of the Act and these rules :</p> <p>Provided that the word "Government" and the words Government employees wherever they occur in the aforesaid rules, the words "Gram Panchayat" and the words "employees of Gram Panchayat" shall be deemed to have been substituted, respectively.</p>
<b>10. Provident Fund and Gratuity for Servants</b>	(Section 18) A Gram Panchayat may
	(a) establish and maintain a Provident Fund on behalf of its servants and may call upon the servants to contribute there of and may supplement such contribution out of the Gram Fund.
	(b) grant a gratuity to any servant subject to the previous approval of the Director : Provided that terms and conditions for the grant of Gratuity and Provident Fund shall not be more favorable than those prescribed for persons in the service of Government.
<b>11. Publication of order</b>	[Section 20] An order made under Section 22 of the Act shall be published in the following manner :- (a) copies of the order shall be exhibited at some conspicuous place within the Sabha area; (b) one copy of the order shall be affixed on or near the property, if any, affected by said order, and © one copy of the order shall in accordance with the procedure laid down in Section 73 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 Sabha area in general the publication shall be made by the beat of drum.
<b>12. Power to contract for the collection of taxes and other</b>	Collection charges for land revenue, tax or dues payable to Government or Local Authority [Section 25]. When a Gram Panchayat enters into contract with Government or a Local authority to collect land revenue or any tax or dues payable to the

<b>dues.</b>	Government or the Local authority it shall be allowed collection charges at the rate of 5 per cent of the amount collected.
<b>13. Transfer of Forest area or irrigation work</b>	[Section 29] – When a Panchayat wishes to take over the management and maintenance of a forest and Government waste land within and near the boundaries of its jurisdiction or the protection of any irrigation works, and its extensions and the regulation or the distribution of water from as such work it shall satisfy itself that such transfer is free from all encumbrances and that it will not be a burden on the Gram Fund in any way or involve the Panchayat to incur any liability.
<b>14. Functional Sub Committees and Local committees of the Panchayat</b>	(Section 33) – (1) (a) The Functional Sub Committee formed by a Panchayat for the discharge of its administrative functions shall consist of Panches and other persons co-opted by virtue of their qualifications or experience. The total number of members in a functional Sub Committee shall not be less than three or more than five. (b) A person may be the member of more than one Functional Sub Committee.
	(2) (a) One of the Panches serving on a Functional Sub Committee may be nominated by the Panchayat to serve as Chairman of that sub-committee. The decision shall be taken by majority of votes and the Chairman shall have casting vote in case of equality of votes. (b) If at any meeting of a Functional Sub-Committee the Chairman is absent, the members present shall elect one of the members to be the Chairman of such meeting.
	(3) A functional Sub – Committee shall perform such functions as may be assigned to by the Gram Panchayat.
	(4) The Panchayat may call for the proceedings of a Functional Sub Committee and may for sufficient reasons to be recorded revise any decision of that Sub Committee.
	(5) The provisions of sub-rule (2)_ to (4) shall also apply to Local Committee formed by the Panchayat under Section 33(3).
<b>15. Help in maintenance and improvement of schools and hospitals or dispensaries</b>	[Section 34] A Panchayat may and shall, if so required by the Government or Panchayat Samiti concerned subject to funds at its disposal arrange to assist the Department concerned in the matter of (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 parties; © provide rent free accommodation or payment of house rent in lieu thereof to the employees drawing salary not exceeding Rs. 200.00/ (all told) and serving in the school, dispensary, 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.
<b>16.</b>	[Section 35]

<p><b>Establishment of primary schools, hospitals or dispensaries for a group of Panchayats</b></p>	<p>(1) The Panchayat Samiti concerned shall be the prescribed authority under Section 35.</p>
	<p>(2) When a group of neighboring Gram Panchayats combine to help in establishing a school, hospital, or ayurvedic or Unani Dispensary, a joint committee in the manner laid down in Section 112 shall be formed.</p>
<p><b>17. Power to take over management of institutions etc. 17-A Power to start, manage and regulate the fairs and markets [</b></p>	<p>Section 37] – The Gram Panchayat undertaking to receive from any person any property vested in his or the management of any institution or the execution or maintenance of any work or the performance of any duty within its area shall satisfy itself that it is free from all encumbrances so that it will not in any way be a burden on the Gram Fund or involve the Gram Panchayat to incur any liability.</p> <p>– 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 in the Official Gazette. Seventy five percent of the income derived from such fairs and markets shall be retained by the Gram Panchayat and the remaining twenty five percent shall be credited to the Zila Parishad fund.</p>
<p><b>18. Cognizance of criminal cases</b></p>	<p>[Section 43] A complaint lodged under Section 43 shall give therein the name parentage and residence of the complainant and the accused along with allegations regarding the offence. The Sarpanch or the 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.</p>
<p><b>19. Execution of decree [Section 64(3)]</b></p>	<p>(a) Any person in whose favor a decree has been passed by Panchayat may make an application to the Sarpanch and Panch for its execution on payment of the fee specified in Schedule III of the act and the same shall be included the costs.</p> <p>(b) The Panchayat shall issue a notice to the opposite party to pay up the decretal amount or to comply with the decree within thirty days or such further period not exceeding three months as if may deem fit to allow after the notice is served. If the amount is not paid or the decree is not complied with within the specified period the decree shall be sent to the Civil or Revenue Court having jurisdiction shall thereupon proceed to execute the decree as if it were a decree passed by such Court.</p>
<p><b>20. Attendance of witness [Section 72 and</b></p>	<p>1(a) The Panchayat shall pay diet money which consists of daily allowance and traveling allowance to a witness for the reasonable</p>

<p><b>Section 101(2)(m)]</b></p>	<p>expenses for attendance before the Panchayat but no diet money shall be paid to any person who resides in the jurisdiction of the Panchayat.</p> <p>(b) Subject to the provisions of clause (c) of the provision to sub-section (1) of Section 72, the scale of the diet money shall be as under :-</p> <p>(i) Daily allowance at the rate of 75 paise to Rs. 1.50 paise per day;</p> <p>(ii) Traveling allowance for a journey by road equivalent to actual expenses incurred;</p> <p>(iii) Traveling allowance for a journey by rail not exceeding 1½ rail way fare at III or II class rate according to the statues of the witness;</p> <p>Provided that if a servant or officer of the Government or Local authority is summoned as witness, his daily and traveling 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 traveling allowances as may be determined by the Panchayat.</p> <p>(c) Whenever diet money is deposited, the Panchayat shall give a receipt in Form IV to the person depositing it and shall forthwith enter in the register of diet money, in Form XV, the name of the depositor and the amount deposited. On payment to the witness the Sarpanch or panch in whose presence the amount is paid, shall sign the entries in the register.</p> <p>(2) The Panchayat may depute the Sarpanch or Panch (preferably its women panch) to examine the women witness at her resident in the panchayat area or the residence of her relatives or friends in the Panchayat area. 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.</p>
<p><b>21.Processes [Section 73]</b></p>	<p>(a) Every summons issued by a panchayat shall be in duplicate in Forms IX, X or XI, 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 part 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.</p> <p>(b) The summons shall be signed by the Sarpanch and shall bear the seal of the panchayat.</p>
<p><b>22. Custody of money [Section 78]</b></p>	<p>]. (1) All moneys creditable to the consolidated fund of the State when realized by the Gram Panchayat shall be deposited or transmitted by money order to the nearest Government Treasury at the earliest opportunity by the Sarpanch or a person duly authorized by him and shall be so deposited or transmitted forthwith when the total amount exceeds five hundred rupees.</p> <p>(2) When such money is transmitted by money order, the money</p>

	order fee shall be chargeable to the Gram Fund.
<b>23.[Section 80]-</b>	<p>[(1)(i) The Gram Panchayat shall be operated upon jointly by Sarpanch and a Panch authorized by the Panchayat under Section 15. All expenditure shall be supported by a resolution of the Panchayat. No amount of the Panchayat shall be withdrawn from the co-operative Union, Co-operative Bank or the Post Office by the Sarpanch or the Panch, as the case may be without the express permission of the Panchayat accorded in a resolution passed for the purpose.</p> <p>Provided that in case of emergency the Sarpanch may spend up to Rs. 1000 from the cash in hand or by withdrawing the required amount from the Co-operative Union, Co-operative Bank, or the Post Office even without a resolution by the Panchayat. Once such an expenditure has been incurred no further withdrawal or expenditure will be allowed till the Sarpanch has put the amounts before a meeting of the Panchayat.</p> <p>(ii) Entries in the Cash Book shall be made simultaneously with each item of income and expenditure and for each item of income a separate receipt in form IV shall be issued. For each item of expenditure a receipt shall be obtained and maintained on the appropriate register or file.</p> <p>(iii) All moneys received on behalf of the Gram Panchayat shall be deposited in the post Office, a Co-operative Union, a Co-operative Credit Society or a Central Co-operative Bank or any other Bank approved by Government :</p> <p>Provided that the Union or Society operates within the Sabha area and is approved by the Registrar Co-operative Societies, Punjab and that Society is classed A.</p> <p>Provided further than a sum not exceeding Rs. 2000 may be kept in the custody of the Sarpanch for urgent expenditure to be incurred by him under his authority.</p>
	<p>(2) The expenditure incurred by a Gram Panchayat on the performance of the duties and functions under the Act shall be valid charge on the gram Fund. For the purpose of this rules, expenditure on the following items shall be deemed to be a legitimate charge on the Gram Fund :-</p> <p>(a) Purchase of portraits of high personages.</p> <p>(b) Purchase and hoisting of National Flag.</p> <p>(c) Refreshment to those offering Shramdan.</p> <p>(d) Distribution of sweets to children on National festivals and at the time of the visits of high dignitaries to the Sabha Area.</p> <p>(e) Publicity of Panchayat Activites.</p> <p>(f) Making contributions for holding seminars of panches.</p> <p>Provided that the total expenditure by a Gram Panchayat during the year on any one of the items (a) to (f) above shall not exceed the following limits :-</p> <p>(i) Gram Panchayat with annual income of Rs. 3000 or more upto Rs. 100</p>

	<p>(ii) Gram Panchayat with annual income of more than Rs. 1000 but less than 3000 upto Rs. 50</p> <p>(iii) Gram Panchayat with annual income of not more than Rs. 3000 upto Rs. 35.</p> <p>Substituted the words 'Gram Sabha" vide Punjab notification No. GSR 48/PA4/53/.101/Amd. (9)76 dated 6-5-1977</p>
	<p>(3) Actual traveling expenses not exceeding 3 paise per kilometer in ordinary and special hilly tracts beyond a radius of 5 kilometres and daily allowances at the rate of five rupees per diem may be paid to the Sarpanch or Panch, even if he returns to headquarters on the same day, for a journey undertaken by him in pursuance of a resolution passed by the Panchayat.</p> <p>Sarpanch ... Rs. 5 per diem</p> <p>Panch ... Rs. 4 per diem</p>
<b>23-A Rate of interest</b>	- The rate of interest payable under sub section (1) of Section 105 shall be fifteen per cent.
<b>24. Power of taxation</b>	(Section 82. ) – (1) A Panchayat shall pass a resolution for the imposition of house tax under clause (A) of sub-section (1) of Section 82 on the categories of persons mentioned in column 1 of the Schedule given below at rates not exceeding those mentioned in column 3 of the said schedule :-
	(i)
	(ii)
	<p>(2) (a) Where a Gram Panchayat proposes to levy a fee under sub section (2) of Section 82 it shall by a notice specifying the rate of fee, invite objections to its proposal within 30 days from the date of issue of notice.</p> <p>(b) The notice under clause (a) shall be published by beat of drum in the sabha area and by posting its copies at conspicuous places in such area.</p> <p>© After considering the objections made under clause (a) the Gram Panchayat shall pass finally orders which shall also be published in the manner laid down in clause (b).</p>
	<p>(3) (a) If a Panchayat resolves to impose and tax, duty or cess under clause (b), (c) and (d) of Section 82(1) of the Act, it shall proclaim the purport of a resolution imposing such tax, duty or cess for the information of the persons concerned either by beat of drum or by written notices affixed at some conspicuous places in the Sabha area or by both and invite their objections and suggestions within a fortnight from the date of such proclamation. The resolution with the objections and suggestions if any received shall be considered by the Panchayat at a meeting to be held for the purpose. If it is decided to impose the tax duty or cess the proposal shall be submitted to the Panchayat Samiti who shall, with such comments as it may like to make forward the same to</p>

	<p>Government.</p> <p>(b) Government on receiving the proposal under clause (a) may sanction the same or refuse to sanction it or return it to the Panchayat for further consideration.</p> <p>(c) When the proposal of a Panchayat in respect of tax is sanctioned, Government shall notify the imposition of the tax, cess or duty in the Gazettee specifying the date on which the tax, duty or cess shall come into force.</p>		
	<p>4(a) An appeal against the assessment of house tax or any other tax, fee or duty shall lie to the Deputy Commissioner or District Development and Panchayat Officer.</p> <p>(b) The appeal shall be preferred by means of a written memorandum within 30 days of the publication of the assessment. The appellate authority shall pass orders after such enquiry as it may deem fit.</p> <p>(c) The assessment lists shall be amended in the light of the decision of the appellate authority.</p>		
	<p>(5)(i) A Panchayat may appoint one or more agents to collect any tax, duty, cess or fees levied under the Act on payment of five percent of the amount so collected as collection charges.</p>		
	<p>(6) After the close of each financial year, the 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 85. The amount thus recovered shall be handed over to the Panchayat.</p>		
	<b><i>Writing off irrecoverable amounts</i></b>		
	<p><b>Power to exempt from taxes and write off irrecoverable amounts [Section 83]</b> - A Panchayat may write off any irrecoverable amount within the meaning of Section 83, if it does not exceed the sum of ten rupees in each individual case, If it exceeds ten rupees it may be written off.</p> <p>(a) with the approval the Panchayat Samiti concerned provided it does not exceed fifty Rupees.</p> <p>(b) with the approval of Zila Parishad concerned if it excess fifty rupees but does not exceed two hundred rupees.</p> <p>(c) with the approval of Government in other cases.</p>		
<b>Expenses of</b>	- The District Development and Panchayat Officer shall be the prescribed		

gram Panchayats. [Section 84]	authority under Section 84.
Power to borrow [Section 86]	- A Panchayat may borrow money 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 there under.
	<b><i>Inspection of Judicial Records and Registers</i></b>
Access of Records of Gram Panchayat [Section 10(2)(h) and 96]	(1) The Sarpanch shall on the application of any party to a judicial proceedings, allow the inspection of the record of the said party or its duly recognized agent on payment of fee of one rupee on each occasion.
	(2) The Sarpanch shall on the application of any party to judicial proceedings, supply him with a copy of the relevant record or entry in the register or any portion thereof on payment of a fee of 25 paise for the first two hundred words or part thereof and fifteen paise for every subsequent hundred words or part thereof.
	(3) Every person who is entitled to vote and every resident of the sabha area may after making an application and with the permission of the Sarpanch inspect the non-judicial records of the Panchayat after payment of a fee of one rupee on each occasion.
	(4) The Sarpanch shall on the application of any voter or any resident of the Sabha area, supply him with a copy of the relevant non-judicial record or entry in the register or any portion thereof on payment of a fee of twenty five paid for the first two hundred words or part thereof and fifteen paise for every subsequent hundred words or part thereof.
	4(a) Notwithstanding anything contained in the foregoing sub rules of this rule Sarpanch or in his absence a Panch as the case may be shall permit any person referred to in these sub rules to have an access to the Panchayat record if such person is duly authorized by the Director, Deputy Director or the Deputy Commissioner for this purpose.
	(5) The provision of Section 76 of the Indian Evidence Act, 1872 shall apply in so far as they are applicable to all public documents in the custody of a Panchayat.
Consignment of records of judicial cases, registers and books [Section 10(2)(g)] –	(1) Records of every case criminal, civil or revenue decided by a Panchayat shall be consigned to the General Record Room at District or Sub Divisional Headquarters from the 1st June, to 30 <sup>th</sup> September, every year. Such record shall be kept and destroyed in accordance with the Destruction of Record Act, 1917 and the rules made thereunder.
	(2) All judicial and non-judicial registers and books maintained by a Panchayat shall, when finished, be kept in the Panchayat office for two years after which they shall be consigned to the General Record Room of

	the Deputy Commissioner's Office for being preserved in perpetuity.
<b>Penalty for tempering with the property [Section 109(2)]</b>	– Any sum due to a Gram Panchayat under sub section (2) of Section 109 shall be recoverable in the manner as laid down in sub section (3) of Section 48.
<b>Disputes [Section 111] -</b>	The prescribed authority under section 111 shall be the Deputy Commissioner.
<b>Joint works or undertaking [Section 112]</b>	– A Panchayat may unite with any other body or bodies being a Gram Panchayat, local authority, institution or branch of an institution established for the development of Panchayats and recognized by Government to undertake a joint work, if the estimated cost of the work is less than five thousand rupees if it is between five thousand rupees, and ten thousand rupees, approval of the Panchayat Samiti and if it is more than thousand rupees, approval of the Director would be necessary.
	<b><i>Audit of Accounts</i></b>
<b>Audit of Account [Section 101(1)] -</b>	The accounts of the Gram Panchayat having an annual income of five hundred rupees or more shall be audited as far as possible once in two years by a Junior Auditor at the rate of fifteen rupees for every part of the day. Note : For the purpose of this rule day shall mean a working day of eight hours.
	<b>(2)</b> The Sarpanch shall deal promptly with the audit note and the objection. He shall, within a month of the receipt of the note, convene special meeting of the Panchayat to consider the objections and suggestion made by the Auditor and to decide the action to be taken in regard thereto. The decision so taken shall be indicated on the interleaved copy or on the margin of the audit note which shall be forward to the Examiner, Local Funds Accounts, within three months of the date of the receipt of the note. An annotated copy shall be kept by the Sarpanch and produced for information before the Inspecting Officer at his next visit. Any outstanding objection will be attended to by the Panchayat in the aforesaid manner. Report of action taken shall be sent to the Panchayat at Samiti and to the Deputy Commissioner.
<b>Power to suspend action of gram Panchayat [Section 97]</b>	– (1) Any person aggrieved by an order or by any resolution of a Panchayat, other than one relating to the judicial functions of the Panchayat may prefer an application to the Deputy Commissioner or District Development and Panchayat Officer as the case may be within 30 days of the order or the resolution, setting forth concisely the grounds of decision to the order or resolution, as the case may be together with a certified copy of the order or the regulation provided that the deputy Commissioner or District Development and Panchayat Officer as the case may be, may condone any delay in preferring the application for sufficient reasons.
	(2) On receipt of the application in accordance with sub rule (1) the Deputy Commissioner or District Development and Panchayat Officer as

	<p>the case may be appointed time and place for hearing of the application.</p>
	<p>(3) The Deputy Commissioner or District Development and Panchayat Officer as the case may be, shall give reasonable opportunity to the Social Education Panchayat Officer or the Block Development and Panchayat Officer or a counsel appointed by the Panchayat of the Panchayat Samiti concerned to explain the view point of the Panchayat on the date time and place fixed for the hearing of the application before suspending the execution of any resolution or order in dispute or before prohibiting the doing any act which is about to be done or is being done by the Panchayat.</p> <p>Provided that nothing in this rule shall be construed to curtail the power of the Deputy Commissioner or the District Development and Panchayat Officer as the case may be, when he act suo motu section 97.</p>
	<p><b>Repeal</b> - The Punjab Village Panchayat Rules, 1940 and the Pepsu Panchayat Raj Rules, 1952 are hereby repealed :</p> <p>Provided that anything done or any action taken under the rules hereby repealed shall be deemed to have been done or taken under the provisions of these rules.</p>